

Public Transportation, Streets and Infrastructure Sales Taxes 2009 Report

In November of 2008, voters approved three new sales tax proposals. Each of these taxes, which became effective April 1, 2009 and which will remain in effect for ten years, has a dedicated purpose. When the taxes were approved, the City pledged to create a Sales Tax Audit Committee to ensure the money generated by each was expended pursuant to the ballot language approving the tax. The following information summarizes the revenues collected and expenditures made from each of the three sales taxes in 2009 as of December 31, 2009. As shown, actual collections exceeds the amount of sales tax projected when the sales taxes were first proposed in 2008.

0.3 percent for streets and infrastructure

This tax was approved to help Lawrence catch up on the maintenance of residential streets and make improvements to high traffic streets by creating a dedicated revenue sources for streets, sidewalks, trails, equipment, and storm sewers.
Projected 2009 Collection: \$2,255,900

2009 Sales Tax Collected: \$2,389,133

2009 Expenditures:

9 th Street, from Iowa to Indiana	\$280,888
Burroughs Creek Trail	\$176,368
Kasold from Clinton Pkwy to 31 st St.	\$250,740

Total \$707,996

Balance Forward: \$1,681,137

Funds not spent in 2009 will carry forward to fund purchases in future years. For example, \$500,000 will be used toward the purchase of fire apparatus in 2010.

A complete plan for the expenditure of proceeds from this sales tax can be found on the reverse page.

0.2 percent for public transportation

This dedicated funding source replaced property tax as the main local revenue source for operation of the City's public transit system. It was approved to ensure that the City had the resources to merge with the University of Kansas transit system.
Projected 2009 Collection: \$1,504,000

2009 Sales Tax Collected: \$1,592,756

2009 Transit Expenditures*: \$3,816,874

*includes expenditures in both the budgeted Transit Fund (\$2,071,878) and the non-budgeted state and federal grant fund (\$1,744,996) for operations. In addition to proceeds from the sales tax, transit operations are supported by federal and state grants as well as fare box revenues.

The City has made great progress with the University of Kansas toward providing more coordinated services. In August of 2009, a jointly provided Route 11 was created to replace one City route and two KU routes. In addition, a joint map was created and a joint information hotline has been established.

0.05 percent for public transportation, expanded

This tax was approved to provide additional dedicated resources for the transit system for route enhancements and vehicle and facility improvements.
2009 Projected Collection: \$376,000

2009 Sales Tax Collected: \$398,189

2009 Expenditures*: \$0

Balance Forward: \$398,189

Funds not spent in 2009 will carry forward to fund purchases in future years. For example, the City has ordered hybrid buses to replace some of the City's current fleet. These buses will be paid for in part with proceeds from the 0.05% sales tax.



Infrastructure Sales Tax Resources and Expenses

RESOURCES	Estimated 2009	Budget 2010	Budget 2011	Budget 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL
Infrastructure Sales Tax - CI Reserve	\$1,889,133	\$3,444,646	\$3,523,539	\$3,604,010	\$3,686,090	\$3,769,812	\$3,855,208	\$3,942,312	\$4,031,158	\$4,121,781	\$1,464,257	\$37,331,946
Interest												
Infrastructure Sales Tax - Equip Reserve	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$5,500,000
Interest												
Total Revenue	\$2,389,133	\$3,944,646	\$4,023,539	\$4,104,010	\$4,186,090	\$4,269,812	\$4,355,208	\$4,442,312	\$4,531,158	\$4,621,781	\$1,964,257	\$42,831,946

SALE TAX EXPENSES (total proj. cost)	Estimated 2009*	Budget 2010*	Budget 2011*	Budget 2012*	Budget 2013*	Budget 2014*	Budget 2015*	Budget 2016*	Budget 2017*	Budget 2018*	Budget 2019*	Budget TOTAL*	Needed From other sources**
Residential Street Maintenance - (\$5,000,000)	\$280,888	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$210,000	\$4,990,888	\$9,112
Fire Apparatus													
Ladder 2 - (\$1,205,591)		\$500,000											\$705,591
Engine 6 - (\$851,065)		\$500,000											\$151,065
Quint 6 - (\$973,236)			\$500,000										\$473,236
Quint 3 - (\$998,191)				\$250,000									\$748,191
Hazmat 5 - (\$750,000)				\$250,000									\$500,000
Quint 7 - (\$1,106,329)					\$500,000								\$606,329
Quint 5 - (\$1,081,374)						\$500,000							\$581,374
Ladder 5 - (\$1,688,298)								\$1,000,000					\$688,298
Tender 1 - (\$600,000)									\$500,000				\$100,000
Quint 1 - (\$1,247,739)										\$500,000			\$747,739
Total Fire Apparatus												\$5,000,000	\$5,301,823
Burroughs Creek - (\$350,000)	\$176,368	\$173,632										\$350,000	\$0
Kasold - 23rd to 31st - (\$7,135,000)													
Engineering	\$250,740	\$189,260											
R/W		\$120,000											
Construction		\$2,500,000	\$2,500,000									\$5,560,000	\$1,575,000
5th and Maple Pump Station - (\$5,000,000)													
Engineering				\$400,000									
R/W		\$100,000		\$100,000									
Construction					\$2,400,000	\$2,000,000						\$5,000,000	\$0
Wakarusa - BBP to 18th - (\$3,150,000)													
Engineering													
R/W			\$25,000										
Construction				\$2,700,000								\$2,725,000	\$425,000
19th - Iowa to Naismith - (\$3,885,500)													
Engineering					\$350,000								
R/W					\$25,500								
Construction						\$2,200,000	\$1,000,000					\$3,575,500	\$310,000
Kasold - Harvard to BBP - (\$4,922,000)													
Engineering						\$420,000							
R/W						\$42,000							
Construction							\$3,000,000	\$1,100,000				\$4,562,000	\$360,000
Wakarusa - BBP to Legends - (4,663,000)													
Engineering								\$300,000					
R/W								\$23,000					
Construction									\$2,000,000	\$2,100,000		\$4,423,000	\$240,000
BBP - Crestline to Kasold - (\$3,483,000)													
Engineering									\$300,000				
R/W									\$23,000				
Construction										\$2,900,000		\$3,223,000	\$260,000
BBP - Iowa to Crestline (\$5,605,000)													
Engineering										\$400,000			
R/W										\$10,000			
Construction - Phase I											\$2,500,000	\$2,910,000	\$2,695,000
Total Expenses from Infrastructure Sales Tax	\$707,996	\$4,582,892	\$3,525,000	\$4,200,000	\$3,775,500	\$5,662,000	\$4,500,000	\$2,923,000	\$3,323,000	\$6,410,000	\$2,710,000	\$42,319,388	\$16,477,758
Revenues over Expenses	\$1,681,137	-\$638,246	\$498,539	-\$95,990	\$410,590	-\$1,392,188	-\$144,792	\$1,519,312	\$1,208,158	-\$1,788,219	-\$745,743	\$512,558	
Fund Balance Forward Jan 1	\$0	\$1,681,137	\$1,042,891	\$1,541,430	\$1,445,440	\$1,856,030	\$463,841	\$319,049	\$1,838,361	\$3,046,520	\$1,258,301		
Ending Balance Dec 31	\$1,681,137	\$1,042,891	\$1,541,430	\$1,445,440	\$1,856,030	\$463,841	\$319,049	\$1,838,361	\$3,046,520	\$1,258,301	\$512,558	\$512,558	

* expenses do not reflect total project cost. Instead, only the project expenses to be funded with proceeds from the Infrastructure Sales Tax are shown here.

** Other sources include state and/or federal aid, as well as cash from other funds or other reserve funds, debt financing, etc.