

Public Transportation, Streets and Infrastructure Sales Taxes 2010 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 2010 as of December 31, 2010. 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 2010 Collection: \$3,944,646

Carry Forward from 2009	\$1,668,754
2010 Sales Tax Collected:	\$3,999,351
2010 Expenditures:	
Residential street maintenance	\$500,000
Ladder 2	\$500,000
Engine 6	\$500,000
Burroughs Creek	\$77,882
Kasold, 23 rd to 31 st	\$3,632,091
5 th and Maple Pump Station	\$100,000
Total	\$5,309,973
Balance Forward:	\$358,132

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 2010 Collection: \$2,629,764

2010 Sales Tax Collected:	\$2,666,232
2010 Transit Expenditures*:	\$5,010,276

*includes expenditures in both the budgeted Transit Fund (\$2,587,008) and the non-budgeted state and federal grant fund (\$2,423,268) for operations. In addition to proceeds from the sales tax, transit operations are supported by federal and state grants (\$2,398,824) as well as fare box and other miscellaneous revenues (\$295,548).

The City has continued making progress with the University of Kansas toward providing more coordinated services. In 2010, the two systems worked together to fund construction of a joint maintenance facility.

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.
2010 Projected Collection: \$657,441

2010 Sales Tax Collected:	\$666,560
2010 Expenditures*:	\$0
Balance Forward:	\$666,560

Funds not spent in 2010 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 Spending Plan (updated 2/28/2011)

RESOURCES	Actual 2009	Actual 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	\$3,499,351	\$3,578,338	\$3,660,825	\$3,744,143	\$3,828,026	\$3,915,607	\$4,003,919	\$4,093,997	\$4,185,877	\$1,491,498	\$37,892,814
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
Total Revenue	\$2,389,133	\$3,999,351	\$4,079,338	\$4,160,825	\$4,244,143	\$4,329,026	\$4,415,607	\$4,503,919	\$4,593,997	\$4,685,877	\$1,991,498	\$43,392,814

SALE TAX EXPENSES (total proj. cost)	Actual 2009	Actual 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 - (\$651,065)		\$500,000											\$151,065
Quint 8 - (\$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 - (\$1,888,298)								\$1,000,000					\$888,298
Tender 1 - (\$800,000)									\$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)	\$188,751	\$77,882										\$266,633	\$83,367
Kasold - 23rd to 31st - (\$4,878,411)													
Engineering	\$250,740	\$201,310											
RWV		\$100,781											
Construction		\$3,330,000										\$3,882,831	\$1,000,000
5th and Maple Pump Station - (\$5,000,000)													
Engineering				\$400,000									
RWV		\$100,000		\$100,000									
Construction					\$2,400,000	\$2,000,000						\$5,000,000	\$0
Iowa - Harvard to Irving Hill Road Overpass - (\$6,050,000)													
Engineering			\$400,000										
RWV			\$150,000										
Construction				\$450,000								\$1,000,000	\$5,050,000
BBP - Crestline to Kasold - (\$3,483,000)													
Engineering				\$300,000									
RWV				\$23,000									
Construction					\$2,900,000							\$3,223,000	\$260,000
Wakarusa - BBP to 18th - (\$3,150,000)													
Engineering													
RWV						\$25,000							
Construction							\$2,700,000					\$2,725,000	\$425,000
19th - Iowa to Naismith - (\$3,885,500)													
Engineering						\$350,000							
RWV						\$25,500							
Construction							\$2,200,000	\$1,000,000				\$3,575,500	\$310,000
Kasold - Harvard to BBP - (\$4,922,000)													
Engineering								\$420,000					
RWV								\$42,000					
Construction									\$3,000,000	\$1,100,000		\$4,562,000	\$360,000
Wakarusa - BBP to Legends - (4,663,000)													
Engineering									\$300,000				
RWV									\$23,000				
Construction										\$2,000,000	\$2,100,000	\$4,423,000	\$240,000
BBP - Iowa to Crestline (\$5,105,000)													
Engineering										\$400,000			
RWV										\$10,000			
Construction - Phase I											\$2,000,000	\$2,410,000	\$2,695,000
Total Expenses from Infrastructure Sales Tax	\$720,379	\$5,309,973	\$1,550,000	\$2,273,000	\$6,300,000	\$3,400,500	\$5,400,000	\$2,962,000	\$4,323,000	\$4,510,000	\$4,310,000	\$41,058,862	\$21,036,125
Revenues over Expenses	\$1,668,754	-\$1,310,622	\$2,529,338	\$1,887,925	-\$2,055,857	\$928,526	-\$984,393	\$1,541,919	\$270,997	\$175,877	-\$2,318,503	\$2,333,961	
Unencumbered Fund Balance Forward Jan 1	\$0	\$1,668,754	\$358,132	\$2,887,470	\$4,775,395	\$2,719,538	\$3,648,064	\$2,663,671	\$4,205,590	\$4,476,587	\$4,652,464		
Unencumbered Ending Balance Dec 31	\$1,668,754	\$358,132	\$2,887,470	\$4,775,395	\$2,719,538	\$3,648,064	\$2,663,671	\$4,205,590	\$4,476,587	\$4,652,464	\$2,333,961	\$2,333,961	

* 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.

^ Actual numbers are as of 2/28/2011. They are unaudited and subject to change.