

REVISED 02/12/15
 Infrastructure Sales Tax
 Revenues and Expenses
 expires March 31, 2019

RESOURCES	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Estimated 2014**	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL	Needed From other sources**
Capital Improvement Reserve Fund														
Infrastructure Sales Tax	\$1,889,133	\$3,499,351	\$2,721,757	\$4,143,990	\$4,271,382	\$4,369,150	\$4,268,865	\$3,917,440	\$4,862,789	\$4,960,045	\$5,059,245	\$2,150,179	\$41,744,176	
SALES TAX EXPENSES (total proj. cost)														
Capital Improvement Reserve Fund														
Residential Street Maintenance	\$280,888	\$500,000	\$550,000	\$1,987,666	\$976,049	\$800,000	\$713,145	\$980,161	\$800,000	\$800,000	\$800,000	\$519,112	\$8,907,021	
Pavement Marking Paint				\$18,045									\$18,045	
Burroughs Creek Trail	\$188,751	\$77,882											\$266,633	
Kasold - 23rd to 31st - (\$4,878,411)	\$250,740	\$201,310												\$1,000,000 STP
Engineering		\$100,781												
R/W		\$1,665,000						\$300,000					\$4,009,134	\$869,277 in 2011 CIP
Construction			-\$32,297											
5th and Maple Pump Station - (\$5,000,000)					\$170,136		\$278,439							
Engineering (includes 23rd and Ousdahl)		\$100,000												
R/W														
Construction								\$4,451,425					\$5,000,000	\$0
BBP - Iowa to Kasold - (\$1,800,000)					\$1,265,653								\$1,265,653	\$534,347 400000 Utilities
Engineering														
R/W														
Construction														
Wakarusa -Research to Oread West(\$1,100,000)					\$92,143								\$92,143	\$1,007,857 1,000,000 GO bond 2012 (Oread to Research) Utilities
Engineering														
R/W														
Construction														
Iowa and 23rd St. Intersection Improvements (\$4,056,000)						\$1,000,000	\$678,436	\$1,020,000					\$1,698,436	\$2,357,564 1,750,000 KDOT 500,000(GO Bonds issued in 14) 325,000 depot money
Engineering														
R/W														
Construction														
Wakarusa through Inverness/Legends (\$1,900,000)						in house \$50,000	\$48,193	\$267,164					\$1,871,173	\$0 0 Utilities; in 2014 CIP
Engineering														
R/W														
Construction						\$2,150,000	\$1,555,816	\$50,000					\$50,000	\$0 in 2013 CIP
6th and Iowa Intersection Improvements (\$50,000)								\$44,000					\$44,000	\$176,000 \$175,000 State TE Grant; in 2014 CIP
Haskell Rail Trail Improvements (\$220,000)								\$128,000					\$128,000	\$152,000 general fund in 2014
31st Street, East of Ousdahl (\$280,000)								\$500,000					\$500,000	\$270,000 in 2014 CIP. G.O. debt note issued in 2014
GWV & Bob Billings Prkwy. Improvements (\$770,000)														
BBP-Wakarusa to Foxfire Rebuild (\$1,200,000)								in house						
Engineering														
R/W														
Construction								\$1,200,000					\$1,200,000	\$0 0 Utilities
9th Street Corridor Project (\$2,000,000)									\$2,000,000				\$2,000,000	\$0
BBP - Kasold to Wakarusa (\$2,250,000)						in house		50,000					\$1,650,000	\$750,000 Utilities \$600,000 GO Debt
Engineering														
R/W								\$1,600,000						
Construction														
Kasold - BBP to 6th (\$5,440,000)								\$442,000		\$50,000			\$5,392,000	\$48,000 \$750,000 Utilities
Engineering										\$2,500,000				
R/W														
Construction											\$2,400,000			
Wakarusa -Inverness/Legends to 6th (\$3,525,000)											\$2,525,200	\$0	\$2,525,200	\$1,000,300 \$750,000 Utilities
Engineering														
R/W														
Construction														
Wakarusa - Research Parkway to 18th (\$2,500,000)													\$0	\$2,500,000
Engineering														
R/W														
Construction														
19th - Iowa to Naismith -(\$2,500,000)										\$200,000		\$100,000	\$2,000,000	\$500,000 \$500,000 Utilities
Engineering														
R/W														
Construction														
Subtotal Capital Improvement Reserve Fund	\$720,379	\$2,644,973	\$2,041,303	\$2,005,711	\$2,503,981	\$4,000,000	\$3,274,029	\$11,032,750	\$2,800,000	\$3,350,000	\$5,925,200	\$2,319,112	\$38,617,438	\$10,015,345

Capital Imprvmt. Reserve Revenue over Expenses	\$1,168,754	\$854,378	\$680,454	\$2,138,279	\$1,767,401	\$369,150	\$994,836	-\$7,115,310	\$2,062,789	\$1,610,045	-\$865,955	-\$168,933	\$3,126,738
Beginning Balance	\$0	\$1,168,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,609,266	\$6,609,266	\$7,604,102	\$488,792	\$2,551,581	\$4,161,625	\$3,295,671	\$3,126,738
Unencumbered Ending Balance Dec 31	\$1,168,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,609,266	\$6,978,416	\$7,604,102	\$488,792	\$2,551,581	\$4,161,625	\$3,295,671	\$3,126,738	\$3,126,738

RESOURCES	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Estimated 2014**	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL
Equipment Reserve Fund													
Infrastructure Sales Tax	\$500,000	\$500,000	\$1,500,000	\$305,000	\$250,000	\$250,000	\$250,000	\$850,000					\$4,155,000

SALES TAX EXPENSES (total proj. cost)	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Estimated 2014**	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL*	Needed From other sources**
Equipment Reserve Fund														
Fire Apparatus														
Unit 630 - Ladder - (\$1,205,591)		\$500,000											\$500,000	\$705,591
Unit 629 - Engine - (\$651,065)		\$500,000											\$500,000	\$151,065
Unit 615 - Quint - Replaced w/ Engine PUC - (\$847,967)			\$500,000										\$500,000	\$347,967 debt, reserve fund from sale of old equip
Radio Replacement (\$1,000,000)			\$1,000,000										\$1,000,000	\$0
Street Paint Machine (\$55,000)				\$55,000									\$55,000	\$0
Unit 612 - Quint - (\$1,023,000)				\$250,000									\$250,000	\$773,000
Unit 636 - Hazmat - eliminated & replaced with Engine PUC													\$0	\$0
Unit 614 - Quint - (\$1,116,000)						\$500,000	\$500,000	\$750,000					\$500,000	\$616,000
SCBA/PASS													\$750,000	
Unit 626 - Tender - (\$675,000)										\$100,000			\$100,000	\$575,000
Unit 641 - Quint - (\$1,302,000)													\$0	\$1,302,000
Subtotal Equipment Reserve Fund	\$0	\$1,000,000	\$1,500,000	\$305,000	\$0	\$500,000	\$500,000	\$750,000	\$0	\$100,000	\$0	\$0	\$4,155,000	\$4,470,623

Equipment Reserve Revenue over Expenses	\$500,000	-\$500,000	\$0	\$0	\$250,000	-\$250,000	-\$250,000	\$100,000	\$0	-\$100,000	\$0	\$0	\$0
Beginning Balance	\$0	\$500,000	\$0	\$0	\$0	\$250,000	\$250,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0
Unencumbered Ending Balance Dec 31	\$500,000	\$0	\$0	\$0	\$250,000	\$0	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0

TOTALS	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Estimated 2014**	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL*	Needed From other sources**
All Funds														
Total Revenue	\$2,389,133	\$3,999,351	\$4,221,757	\$4,448,990	\$4,521,382	\$4,619,150	\$4,518,865	\$4,767,440	\$4,862,789	\$4,960,045	\$5,059,245	\$2,150,179	\$45,899,176	
Total Expenses - All Funds	\$720,379	\$3,644,973	\$3,541,303	\$2,310,711	\$2,503,981	\$4,500,000	\$3,774,029	\$11,782,750	\$2,800,000	\$3,450,000	\$5,925,200	\$2,319,112	\$42,772,438	
Total Revenues over Expenses - All Funds	\$1,668,754	\$354,378	\$680,454	\$2,138,279	\$2,017,401	\$119,150	\$744,836	-\$7,015,310	\$2,062,789	\$1,510,045	-\$865,955	-\$168,933	\$3,126,738	
Unencumbered Fund Balance Forward Jan 1 - All Funds	\$0	\$1,668,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,859,266	\$6,859,266	\$7,604,102	\$588,792	\$2,651,581	\$4,161,625	\$3,295,671		
Unencumbered Ending Balance Dec 31 - All Funds	\$1,668,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,859,266	\$6,978,416	\$7,604,102	\$588,792	\$2,651,581	\$4,161,625	\$3,295,671	\$3,126,738	\$3,126,738	

* 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.

debt, reserve fund from sale of old equip

revenues exceed projections, additional infrastructure sales tax may be used for these projects