

DRAFT
City of Lawrence
Sales Tax Audit Committee
May 18, 2017 minutes

MEMBERS PRESENT: Ted Boyle, Linda Jalenak, Jon King, Samantha Peterson
MEMBERS ABSENT: Timothy Bateman
STAFF PRESENT: Casey Toomay, Nate Blum
PUBLIC PRESENT: None

The meeting was called to order at 4:00pm

The minutes from the October 20, 2016 meeting were reviewed. A motion was made by Jon King to approve the minutes. The motion was seconded by Ted Boyle. The motion passed 4-0.

Nate Blum walked the committee through the 2019 annual report. As of December 31, 2016, proceeds from the three City sales and use taxes were received and receipted as follows:

- Proceeds from the 0.30% sales tax, totaling \$5,346,156, were recorded in the Capital Improvement Reserve Fund for infrastructure;
- Proceeds from the 0.20% sales tax, totaling \$3,723,909, were recorded in the Transit Fund for operating costs (fare box and other transit revenues totaled \$467,843).
- Proceeds from the 0.05% sales tax, totaling \$731,221, were recorded in the Capital Improvement Reserve Fund for transit capital purchases.

Expenditures

As of December 31, 2016, expenditures were as follows:

- \$5,333,137 of the 0.30% sales tax has been spent on the following projects:

Residential Street Maintenance	\$800,036
5th & Maple Pump Station	\$2,241,983
Bob Billings Pkwy - Kasold to Wakarusa	\$1,631,652
Kasold - Bob Billings Pkwy to 6th	\$29,235
9 th & Kentucky	\$116,052
19th - Iowa to Naismith	\$223,000
City share of 11th & Mississippi repair	\$150,000
SCBA/PASS Fire Equipment	\$141,179
TOTAL	\$5,333,137

- A total of \$6,068,258 has been spent on transit from all funds in 2016 as of the end of August. The expenditures were paid from federal, state, and local funds as follows:
 - \$3,123,293 of expenses (including encumbrances) were paid with proceeds from the 0.20% sales tax, fare box receipts and bus pass sales;
 - \$2,944,965 of expenditures (not including encumbrances) were paid with federal and state grants;

- None of the 0.05% sales tax has been spent in 2016. These funds will be spent as matching funds for state and federal grants for bus purchases or other capital needs, including a permanent bus transfer facility. As of December 31, 2016, the balance is \$5,617,758.

A motion was made by King and seconded by Boyle to approve the 2016 report and forward it to the City Commission. The motion passed 4-0.

Nate Blum walked the committee through the report on 2017 revenues and expenditures as of March 31, 2017. As of March 31, 2017, proceeds from the three City sales and use taxes were received and receipted as follows:

- Proceeds from the 0.30% sales tax, totaling \$1,362,307, were recorded in the Capital Improvement Reserve Fund for infrastructure;
- Proceeds from the 0.20% sales tax and the 0.05% sales tax, totaling \$1,135,257, were recorded in the Transit Fund for operating and capital improvement costs (fare box and other transit revenues totaled \$106,719).

Expenditures

As of March 31, 2017, expenditures were as follows:

- \$179,057 of the 0.30% sales tax has been spent on the following projects:

Kasold – Bob Billings Pkwy to 6th	\$26,957
19 th – Iowa to Naismith	\$152,100
TOTAL	\$179,057

- A total of \$4,051,856 has been spent on transit from all funds in 2017 as of the end of March. The expenditures were paid from federal, state, and local funds as follows:
 - \$3,183,638 of expenses (including encumbrances) were paid with proceeds from the 0.20% sales tax, fare box receipts and bus pass sales;
 - \$868,218 of expenditures (not including encumbrances) were paid with federal and state grants;
- None of the 0.05% sales tax has been spent in 2017. These funds will be spent as matching funds for state and federal grants for bus purchases or other capital needs, including a permanent bus transfer facility. As of March 31, 2017, the balance is \$5,844,809.

A motion was made by King, seconded by Patterson, to accept the March 2017 report. The motion passed 4-0.

A motion to adjourn was made by King and seconded by Ted Boyle. The motion passed 4-0.

The meeting was adjourned.

These minutes were approved _____