

Sales Tax Audit Committee

Monday July 29th, 2019

4:00 p.m.

City Manager's Conference Room

City Hall – 4th Floor

A G E N D A

1. Approve minutes from April 8, 2019 meeting.
2. Approve minutes from July 8, 2019 meeting.
3. Approve revised bylaws to align with City Commission template.
4. Review 2018 annual report.
5. Review 2nd quarter results.
6. Review 2020 City Manager's Recommended Budget.
7. Adjourn.

Future Meetings:

October 14th 2019 (Review 3rd quarter results)

January 13th 2020 (Review 4th quarter results)

April 13th 2020 (Review 1st quarter results, hold officer elections)

July 13th 2020 (Review 2nd quarter results, 2019 annual report, 2021 budget)

City of Lawrence
Sales Tax Audit Committee
April 8th, 2019 minutes

MEMBERS PRESENT: Linda Jalenak, Amber Nickel, Linda Gwaltney, and Timothy Bateman, Samantha Peterson
MEMBERS ABSENT: None
STAFF PRESENT: Casey Toomay, Jeremy Willmoth
PUBLIC PRESENT: None

The meeting was called to order at: 4:02 pm

The minutes from the March 4th, 2019 meeting were reviewed. A motion was made by Amber Nickel to approve the minutes. The motion was seconded by Timothy Bateman. The motion passed 5-0.

Jeremy Willmoth, Finance Director presented the first quarter 2019 report. The Committee asked for a listing of expenses by vendor to be included in future reports.

A motion to adjourn was made by Linda Jalenak and seconded by Samantha Peterson. The motion passed 5-0.

The meeting was adjourned at: 4:20 pm.

City of Lawrence
Sales Tax Audit Committee
July 8th, 2019 minutes

MEMBERS PRESENT: Linda Jalenak, , Linda Gwaltney
MEMBERS ABSENT: Samantha Peterson
MEMBERS EXCUSED: Amber Nickel
STAFF PRESENT: Casey Toomay, Jeremy Willmoth
PUBLIC PRESENT: None

The meeting was called to order at: 4:13 pm

Due to lack of quorum, Linda Jalenak motioned to postpone meeting to be rescheduled at a date to be determined once staff contacted the other members. The motion was seconded by Linda Gwaltney. The motion passed 2-0.

The meeting was adjourned at: 4:15 pm.

City of Lawrence, Kansas

Sales Tax Audit Committee

Bylaws

Article I

Purpose

- Section 1. The purpose of the Sales Tax Audit Committee (Board) is to review the revenues and expenditures of the special sales taxes approved by the voters of the City of Lawrence, Kansas on November 4, 2008 and November 7, 2017, to verify that the approved City retailers sales tax revenue is being used properly and in accordance with the purposes for which said City retailers' sales taxes were authorized.

Article II

Membership

- Section 1. The Board shall be composed of five **(5)** voting Members.
- Section 2. The Mayor shall, with the consent of the Governing Body, appoint Members to the Board.
- Section 3. Board Members shall be residents of the City of Lawrence or own a business within the City.
- Section 4. Other than the provisions set forth in Section 5, *infra*, governing initial terms, each Board Member shall serve a three-year term. A Board Member, appointed to fill an unexpired term, shall complete that unexpired term.
- Section 5. In order to stagger the expiration of terms, the initial terms for the following Members shall be as follows: two members shall serve an initial three-year term, two members shall serve an initial two-year term, and one member shall serve an initial one-year term. After the expiration of those initial terms, then each succeeding term shall be three years in accordance with Section 4, *supra*.
- Section 6. Each Member shall serve no more than two successive full terms. Completion of an unexpired term shall not count toward the term limit.

Article III
Officers and Staff Liaison

- Section 1. The elected officers of the Board shall be:
- a. Chair
 - b. Vice-chair
- Section 2. Terms of elected officers shall be one year commencing the date of the election and continuing until the succeeding year's election.
- Section 3. The Board shall elect officers at the first regularly scheduled meeting of each year.
- Section 4. In the event that the office of Chair becomes vacant, the Vice-chair shall succeed to that office for the unexpired term. In the event that the office of Vice-Chair becomes vacant, the Board shall, at the next regular meeting, elect a member to succeed to that office for the unexpired term.
- Section 5. The duties of elected officers shall be:
- a. Chair
 - (i) Shall preside at all Board meetings; and
 - (ii) Shall represent the Board, as necessary, at all City meetings.
 - b. Vice-chair
 - (i) Shall preside at Board meetings in the absence of the Chair; and
 - (ii) Shall represent the Board in the absence of the Chair, as necessary, at all City meetings.
- Section 6. The City Manager, or his or her designee, shall serve as staff liaison between the City and the Board. The staff liaison shall, in consultation with the Chair, prepare the agenda and order of business for each regular meeting. The staff liaison shall be responsible for recording the minutes of regular and special meetings of the Board. The staff liaison shall also keep the Board informed of all communications.

Article IV

Vacancies and Appointment Procedures

- Section 1. Upon the vacancy of a position on the Board, the staff liaison shall notify the City Manager of the vacancy. The City Manager shall request that the Mayor appoint a replacement.
- Section 2. Upon being notified by the City Manager of a vacancy of a position on the Board, the Mayor shall endeavor to nominate a replacement as soon as may be practicable.

Article V

Attendance

- Section 1. Board Members are expected to attend all regular and special meetings of the Board. Without the attendance of its Members, the Board cannot conduct its business.
- Section 2. A Board Member having two (2) or more unexcused absences or three (3) or more absences for any reason during one (1) calendar year shall be deemed by the Board to have involuntarily resigned his or her position. Failing to notify the Chair of an absence at least 24 hours prior to a scheduled meeting shall count as an unexcused absence. Attendance will be reviewed regularly to ensure compliance.

Article VI

Conduct

- Section 1. Board Members are subject to all rules and regulations as established by the State of Kansas, City of Lawrence, and other governmental jurisdictions and agencies having legal authority to regulate public officials' behavior and conduct.
- Section 2. No Board Member may use his or her office in public representations unless authorized to do so by a simple majority vote of the Board.

Article VII

Meetings

- Section 1. The Board shall meet regularly at a date, time, and place as determined by a simple majority vote of the Members. The date, time, or place may be changed by a simple majority vote of the Members so long as ten days' notice is given to all Board Members. If circumstances warrant it, the Chair may cancel or postpone a regular or special meeting of the Board and, if necessary, set a new date, time, and place for the meeting.

Section 2. Notice of regular meetings and agendas, if prepared, for regular meetings shall be transmitted to all Board Members at least one week prior to the meeting. Notice, agendas, minutes, and other materials may be delivered electronically.

Section 3. The Chair may call a special meeting of the Board, provided that at least three full days' notice is given to all Board Members and to the media and the public *via* posting notice of the special meeting on the City website or via other means as available and as deemed appropriate by the Chair.

Article VIII

Quorum

Section 1. **Three (3)** Members of the Board shall constitute a quorum. There must be a quorum present (in person or by teleconference) before the Board may conduct any official business. Informal consideration and discussions may occur in the absence of a quorum.

Article IX

Open Meetings and Open Records

Section 1. All regular and special meetings of the Board shall be held in compliance with the Kansas Open Public Meetings Act of 1972, codified as amended at K.S.A. 75-4316 *et seq.* All records of the Board shall be subject to the provisions of the Kansas Open Records Act of 1984, codified as amended at K.S.A. 45-205 *et seq.*

Article X

Bylaws

Section 1. The purpose of these bylaws is to establish rules governing the internal organization of the Board and its operational procedures.

Section 2. These bylaws may be amended at any time by a simple majority vote of all current Members of the Board and approval by the Governing Body.

Section 3. Amendment to these bylaws may be initiated at any time, but a proposed amendment must be placed on the agenda prior to a regular meeting before it may be considered by the Board.

Section 4. Amendment to these bylaws shall take effect immediately after adoption unless otherwise stipulated in the amendment.

Streets/Infrastructure, and Public Transportation Sales and Use Taxes

2018 Report

In November of 2008, voters approved these three special use taxes for ten years. When they 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.

0.3 Percent for Streets and Infrastructure

This tax was approved for maintenance of residential streets and to make improvements to high traffic streets by creating a dedicated revenue sources for streets, sidewalks, trails, equipment, and storm sewers. A complete plan for the expenditure of proceeds from this sales tax is located in the City's CIP. Funds not spent in 2018 will carry forward to fund purchases in future years.

Budgeted 2018 Collection: \$5,582,000

| | |
|--|----------------------------|
| Unspent tax from 2017 and prior years | \$ 5,514,496 |
| 2018 tax collected | 5,516,405 |
| 2018 expenditures | |
| Residential street maintenance | 716,855 |
| Kasold – Bob Billings Pkwy to 6 th | 4,255,113 |
| Wakarusa & Harvard – intersection imp | 14,707 |
| 19 th Street (Iowa to Naismith) | 233,758 |
| Safe Routes to School (phase two) | 310,843 |
| Safe Routes to School (2018) | 60,498 |
| 23 rd Street – Louisiana to Mass. (Geometric Impr.) | 51,233 |
| 13 th and Mass. Intersection Improvements | 124,525 |
| 6 th and Tenn. Geometric Improvements | 35,648 |
| 2018 Pierce Velocity pumper truck | 666,362 |
| Engine exhaust system for all locations | 183,727 |
| Misc. | 2,606 |
| Total expenditures | <u>6,655,875</u> |
| Unspent tax available for future projects | <u>\$ 4,375,026</u> |

Note:

The 0.3 cent sales tax is split with \$500,000 allocated to the Equipment Reserve Fund and the balance in the Capital Improvement Reserve Fund. Both of these funds have other revenues and expenditures charged to them, which are not included here as they are separate from the sales tax. This report is a combination of both funds, but only those revenues and expenditures tied to the special sales tax.

0.2 Percent for Public Transportation

This dedicated sales tax is 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 cooperate with the University of Kansas transit system. Funds not spent in 2018 will carry forward to fund purchases in future years.

Budget 2018 Collection: \$3,878,000

| | |
|--|----------------------------|
| Unspent tax from 2017 and prior years | \$ 2,949,359 |
| 2018 tax collected | 3,677,603 |
| 2018 transit expenditures: | <u>3,248,675</u> |
| Unspent tax available for future projects | <u>\$ 3,378,287</u> |

Note:

This sales tax is recorded in the Public Transportation Fund. There are other revenues which are not included here as they are separate from the sales tax. Please refer to the Comprehensive Annual Financial Report for a listing of all transit related expenses.

0.05 Percent for Public Transportation Expanded

This tax was approved to provide additional resources for the transit system for route enhancements and vehicle and facility improvements. Funds not spent in 2018 will carry forward to fund purchases in future years.

Budgeted 2018 Collection: \$972,000

| | |
|--|----------------------------|
| Unspent tax from 2017 and prior years | \$ 6,675,972 |
| 2018 Tax Collected: | 919,401 |
| 2018 Expenditures: | <u>0</u> |
| Unspent tax available for future projects | <u>\$ 7,595,373</u> |

City of Lawrence
Public Transportation Sales Taxes (0.2 and 0.05 cents)
Expenditures by Vendor
January through December 2018

| Vendor | Expenditures | Description |
|---|-------------------------|--|
| Brinks | 12,104 | Courier Services |
| Trapeze Software Group Inc | 14,295 | 2018 maintenance fee for Trapeze Passes |
| MV Public Transportation Inc | 2,209,978 | Contract for public transportation services |
| Johnson County Transit | 135,000 | FY2018 K-10 Connector funding. |
| Various | 27,250 | Utilities |
| Various | 697,984 | Vehicle fuel and maintenance |
| Salaries, benefits, & expenses | 129,599 | Charges for employees of the City. |
| University of Kansas Parking & Transit | 21,718 | Pro-rated utility charges for shared building space. |
| Verizon Wireless | 747 | Monthly cell phone charges. |
| Total | <u>3,248,675</u> | |
| Total 0.2 Sales tax for transit | \$ 3,248,675 | |
| Total 0.05 Sales tax for transit | - | |
| Total All Funds | <u>3,248,675</u> | |

City of Lawrence
Intrastructure Sales Tax - 0.3 Percent
Expenditures by Project
January through December 2018

| Project Name | Project No | Vendor | Funding Source | Expenditures | Description |
|---|------------|--|-------------------------|------------------|--------------------------------------|
| Residential street maintenance | | | | | |
| | PW1801 | Sunflower Paving Inc | Capital Improve Reserve | 716,855 | Annual mill and overlay projects |
| | | | | 716,855 | |
| Kasold (Bob Billings to 6th) | | | | | |
| | PW1505 | Carl & Elizabeth Hird Trust | Capital Improve Reserve | 2,400 | Temporary easement |
| | PW1505 | Cook Flatt & Strobel Engineers | Capital Improve Reserve | 73,922 | Design services |
| | PW1505 | Douglas County Register of Deeds | Capital Improve Reserve | 218 | Recording temporary easements |
| | PW1505 | KDHE - Bureau of Water | Capital Improve Reserve | 60 | Stormwater construction permit fee |
| | PW1505 | RD Johnson Co | Capital Improve Reserve | 4,172,357 | Construction services |
| | PW1505 | Westside Presbyterian Church | Capital Improve Reserve | 6,156 | Right of Way and Temporary easements |
| | | | | 4,255,113 | |
| Wakarusa Dr & Harvard Rd, Intersection Improvement | | | | | |
| | PW1527 | Mac's Fence Inc | Capital Improve Reserve | 800 | 6' Privacy fence (1x6x6 cedar) |
| | PW1527 | Rylie Equipment & Contracting Co | Capital Improve Reserve | 3,350 | Equipment rental |
| | PW1527 | Turf Design Inc | Capital Improve Reserve | 4,660 | Landscaping in right of way |
| | PW1527 | Turf Masters Inc | Capital Improve Reserve | 5,897 | Landscaping on roundabout |
| | | | | 14,707 | |
| 19th St. Reconstruction, Iowa St. to Naismith Dr. | | | | | |
| | PW1535 | Barton Investments LLC | Capital Improve Reserve | 5,000 | Temporary easement |
| | PW1535 | Biel | Capital Improve Reserve | 500 | Temporary easement |
| | PW1535 | Bloom | Capital Improve Reserve | 500 | Temporary easement |
| | PW1535 | Chase LLC | Capital Improve Reserve | 7,200 | Temporary easement |
| | PW1535 | Cooper Williams Properties LLC | Capital Improve Reserve | 500 | Temporary easement |
| | PW1535 | Douglas County Register of Deeds | Capital Improve Reserve | 697 | Recording temporary easements |
| | PW1535 | First Management Inc | Capital Improve Reserve | 9,000 | Temporary easement |
| | PW1535 | Frost | Capital Improve Reserve | 6,600 | Temporary easement |
| | PW1535 | Kansas Secured Title | Capital Improve Reserve | 1,600 | Title work |
| | PW1535 | Morris | Capital Improve Reserve | 2,000 | Temporary easement |
| | PW1535 | Professional Engeneering Consultants | Capital Improve Reserve | 197,581 | Design services |
| | PW1535 | Rosehill Gardens | Capital Improve Reserve | 730 | Trees |
| | PW1535 | Tschudy | Capital Improve Reserve | 500 | Temporary easement |
| | PW1535 | Westar Energy | Capital Improve Reserve | 1,350 | Temporary easement |
| | | | | 233,758 | |
| Safe Routes to School, Phase Two | | | | | |
| | PW1614 | Freeman Concrete Construction LLC | Capital Improve Reserve | 310,843 | Construction services |
| | | | | 310,843 | |
| Safe Routes to School, 2018 | | | | | |
| | PW1720 | Affinis Corp | Capital Improve Reserve | 60,498 | Engineering services |
| | | | | 60,498 | |
| 23rd, La to Mass, Geometric Improvements | | | | | |
| | PW1722 | 2300 Louisiana Co LLC | Capital Improve Reserve | 4,800 | Temporary easement |
| | PW1722 | Aul Appraisals LC | Capital Improve Reserve | 4,900 | Appraisal fees |
| | PW1722 | Ballard | Capital Improve Reserve | 500 | Temporary easement |
| | PW1722 | Black | Capital Improve Reserve | 1,200 | Temporary easement |
| | PW1722 | C-Hawkk Construction Inc | Capital Improve Reserve | 1,850 | Temporary easement |
| | PW1722 | Douglas County Register of Deeds | Capital Improve Reserve | 715 | Recording temporary easements |
| | PW1722 | Elkins | Capital Improve Reserve | 8,300 | |
| | PW1722 | Haag Properties LLC | Capital Improve Reserve | 1,000 | Temporary easement |
| | PW1722 | Intrachat | Capital Improve Reserve | 1,500 | Temporary easement |
| | PW1722 | Kansas Secured Title & Abstract Co Inc | Capital Improve Reserve | 150 | Title work |
| | PW1722 | Lawrence Journal World | Capital Improve Reserve | 49 | Advertisements |
| | PW1722 | O'Reilly Auto Enterprises LLC | Capital Improve Reserve | 500 | Temporary easement |
| | PW1722 | Redbarry Fairway LLC | Capital Improve Reserve | 500 | Temporary easement |
| | PW1722 | Sunflower Paving Inc | Capital Improve Reserve | 16,169 | Construction services |

City of Lawrence
Intrastructure Sales Tax - 0.3 Percent
Expenditures by Project
January through December 2018

| Project Name | Project No | Vendor | Funding Source | Expenditures | Description |
|--|-------------------|---------------------------------------|-------------------------|---------------------|---|
| | PW1722 | Tryon Properties LC | Capital Improve Reserve | 4,100 | Temporary easement |
| | PW1722 | Wagner | Capital Improve Reserve | 5,000 | Temporary easement |
| | | | | 51,233 | |
| 13th and Mass. Intersection Improvements | | | | | |
| | PW1812 | Bartlett & West Inc | Capital Improve Reserve | 26,725 | Engineering services |
| | PW1812 | C-Hawkk Construction Inc | Capital Improve Reserve | 97,705 | Construction services |
| | PW1812 | Lawrence Journal World | Capital Improve Reserve | 95 | Advertisements |
| | | | | 124,525 | |
| 6th and Tenn. Geometric Improvements | | | | | |
| | PW19E2 | Professional Engingeering Consultants | Capital Improve Reserve | 35,648 | Engineering services |
| | | | | 35,648 | |
| Fire Equipment from the Equipment Reserve Sales Tax | | | | | |
| | FM1817 | Conrad Fire Equipment Inc | Equipment Reserve | 666,362 | 2018 Pierce Velocity Pumper |
| | FM1807 | Air Vacuum Corporation | Equipment Reserve | 183,727 | Engine Exhaust Air Filtration System for all Fire Medical Locations |
| | | | | 850,089 | |
| Miscellaneous: | | | | | |
| Traffic Calming | | | | | |
| | PW1816 | Lawrence Journal World | Capital Improve Reserve | 46 | Advertisements |
| | | | | 46 | |
| Queens Road (6th to City Limits) | | | | | |
| | PW1528 | Lawrence Journal World | Capital Improve Reserve | 51 | Advertisements |
| | | | | 51 | |
| Haskell Rail Trail, Shared Use Path | | | | | |
| | PW1342 | KDOT | Capital Improve Reserve | 2,509 | Reimbursement per grant |
| | | | | 2,509 | |
| Miscellaneous | | | | | |
| | | | | 2,606 | |
| Total Capital Improvement Reserve Sales Tax | | | | 5,805,786 | |
| Total Equipment Reserve Sales Tax | | | | 850,089 | |
| Total All Funds | | | | 6,655,875 | |

Streets/Infrastructure, and Public Transportation, Housing Sales and Use Taxes

2019 Report – 2nd Quarter

The Sales Tax Audit Committee was formed to ensure the money generated by each of the special sales taxes 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 2019.

0.3 Percent for Streets and Infrastructure

This tax was initially approved in 2008 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. The tax was renewed for an additional ten years beginning April 1, 2019. A complete plan for the expenditure of proceeds from this sales tax is located in the City's CIP. Funds not spent in 2019 will carry forward to fund purchases in future years.

Budgeted 2019 Collection: \$5,094,000

| | |
|--|---------------------|
| Unspent taxes from prior years | \$ 4,375,026 |
| Current year taxes collected | 2,745,600 |
| Current year taxes expensed: | |
| Wakarusa Dr & Harvard Rd, Intersection Improvement | 23,046 |
| 19th St. Reconstruction, Iowa St. to Naismith Dr. | 97 |
| Safe Routes to School, 2018 | 14,416 |
| 19th & Iowa Underpass | 37 |
| 23rd, La to Mass, Geometric Improvements | 15,060 |
| 6th St/Tenn. Intersection Geometric Improvements | 500 |
| Kasold Dr., Clinton Pkwy to HyVee, Street Reconstruction | 28 |
| 2018 Sidewalk Gaps & ADA Ramps | 263,794 |
| 2019 Sidewalk Gap and ADA Ramp Improvements | 46 |
| Sidewalk hazard mitigation plan - public grants | 534 |
| Sidewalk hazard mitigation plan - city property | 132,749 |
| Subtotal Street/Infrastructure | 450,307 |
| Equipment | - |
| Total expenses | 450,307 |
| Unspent tax available for future projects | \$ 6,670,319 |

Note:

The 0.3 cent sales tax is split with \$500,000 allocated to the Equipment Reserve Fund and the balance in the Capital Improvement Reserve Fund. Both of these funds have other revenues and expenditures charged to them, which are not included here as they are separate from the sales tax. This report is a combination of both funds, but only those revenues and expenditures tied to the special sales tax.

0.2 Percent for Public Transportation

This dedicated funding source replaced property tax in 2008 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 cooperate with the University of Kansas transit system. This tax was renewed for an additional ten years beginning April 1, 2019. Funds not spent in 2019 will carry forward to fund purchases in future years.

Budget 2019 Collection: \$3,995,000

Streets/Infrastructure, and Public Transportation, Housing Sales and Use Taxes

2019 Report – 2nd Quarter

| | |
|--|---------------------|
| Unspent taxes from prior years | \$ 3,378,287 |
| Current year taxes collected | 1,830,400 |
| Current year taxes expensed: | |
| Staff costs | 65,854 |
| Transit contractor costs | 1,801,765 |
| Total expenses | 1,867,619 |
| Unspent tax available for future projects | \$ 3,341,068 |

Note:

This sales tax is recorded in the Public Transportation Fund. There are other revenues which are not included here as they are separate from the sales tax. Please refer to the Comprehensive Annual Financial Report for a listing of all transit related expenses.

0.05 Percent for Public Transportation Expanded Through March 31st

This tax was approved to provide additional dedicated resources for the transit system in 2008 for route enhancements and vehicle and facility improvements. This tax expired on March 31, 2018. Funds not spent in 2019 will carry forward to fund purchases in future years.

Budgeted 2019 Collection: \$413,000

| | |
|--|---------------------|
| Unspent taxes from prior years | \$ 7,595,373 |
| Current year taxes collected | 379,694 |
| Current year taxes expensed: | - |
| | - |
| Total expenses | - |
| Unspent tax available for future projects | \$ 7,975,067 |

0.05 Percent for Public Housing Beginning April 1st

This tax was approved to provide dedicated resources for public housing for ten years beginning April 1, 2019. Funds not spent in 2019 will carry forward to fund purchases in future years.

Budgeted 2019 Collection: \$497,000

| | |
|--|------------------|
| Unspent taxes from prior years | \$ - |
| Current year taxes collected | 77,906 |
| Current year taxes expensed: | - |
| | - |
| Total expenses | - |
| Unspent tax available for future projects | \$ 77,906 |

City of Lawrence
Public Transportation Sales Taxes (0.2 and 0.05 cents)
Expenditures by Vendor
January through June 2019

| Vendor | Expenditures | Description |
|---|-------------------------|---|
| Brinks | 4,351 | Courier Services |
| Central Maintenance Billing | 1,123 | Monthly centralized vehicle maintenance billing |
| Employee Travel Reimbursements | 1,864 | Conference in New Orleans Feb 24-27, and APTA Conference |
| First Transit Inc | 1,374,196 | Contract for public transportation services |
| Johnson County Transit | 155,000 | FY2018 K-10 Connector funding |
| Lawrence Journal World | 47 | Advertising |
| Various | 430 | Supplies |
| Progressive Communication Products | 450 | Annual maintenance agreement for Transit call accounting software |
| Salary & Benefits | 56,958 | Charges for employees of the City |
| University of Kansas Parking & Transit | 260,649 | Pro-rated utility charges & fuel for shared building space |
| Verizon Wireless | 619 | Monthly cell phone charges |
| The Park Catalog | 11,920 | 20 park benches |
| Wash Me! Car Wash | 12 | Car wash services |
| Total | <u>1,867,619</u> | |
| Total 0.2 Sales tax for transit | \$ 1,867,619 | |
| Total 0.05 Sales tax for transit | - | |
| Total All Funds | <u>1,867,619</u> | |

Note:

The 0.05 sales tax expired 3/31/19. The Affordable Housing Sales Tax began April 1, and is tracked separately. All funds collected for this purpose shall remain in the transportation sales tax fund.

City of Lawrence
Intrastructure Sales Tax - 0.3 Percent
Expenditures by Project
January through June 2019

| Project Na | Project No | Vendor | Funding Source | Expenditures | Description |
|---|------------|--|-------------------------|---------------|--|
| Wakarusa Dr & Harvard Rd, Intersection Improvement | | | | | |
| | PW1527 | Lawrence Landscape Inc | Capital Improve Reserve | 23,046 | Irrigation service and parts. |
| | | | | 23,046 | |
| 19th St. Reconstruction, Iowa St. to Naismith Dr. | | | | | |
| | PW1535 | Kansas Courts | Capital Improve Reserve | 97 | Statutory bond for RD Johnson. |
| | | | | 97 | |
| Safe Routes to School, 2018 | | | | | |
| | PW1720 | Aul Appraisals LC | Capital Improve Reserve | 2,250 | Appraisal Report. |
| | PW1720 | Braide | Capital Improve Reserve | 500 | Temporary easements |
| | PW1720 | CC Man Holdings LLC | Capital Improve Reserve | 1,050 | Temporary easements |
| | PW1720 | Cole | Capital Improve Reserve | 1,600 | Temporary easements |
| | PW1720 | Douglas County Register of Deeds | Capital Improve Reserve | 266 | Recording of easements |
| | PW1720 | Harewood & Associates LLC | Capital Improve Reserve | 3,600 | Temporary easements |
| | PW1720 | Jones Group | Capital Improve Reserve | 800 | Temporary easements |
| | PW1720 | Kansas Secured Title & Abstract Co Inc | Capital Improve Reserve | 1,250 | E-File Fee. |
| | PW1720 | Loch | Capital Improve Reserve | 500 | Temporary easements |
| | PW1720 | Smith | Capital Improve Reserve | 1,600 | Temporary easements |
| | PW1720 | Sunrise Green LLC | Capital Improve Reserve | 500 | Temporary easements |
| | PW1720 | Wadkins | Capital Improve Reserve | 500 | Temporary easements |
| | | | | 14,416 | |
| 19th & Iowa Underpass | | | | | |
| | PW1721 | Kansas Courts | Capital Improve Reserve | 37 | Statutory bond for RD Johnson. |
| | | | | 37 | |
| 23rd, La to Mass, Geometric Improvements | | | | | |
| | PW1722 | Aul Appraisals LC | Capital Improve Reserve | 2,000 | Appraisers fees - 2305 Vermont Condemnation |
| | PW1722 | Buhler | Capital Improve Reserve | 1,250 | Appraisers fees - 2305 Vermont Condemnation |
| | PW1722 | C-Hawkk Construction Inc | Capital Improve Reserve | 500 | |
| | PW1722 | Douglas County Register of Deeds | Capital Improve Reserve | 76 | Recording of easements |
| | PW1722 | Douglas County District Court | Capital Improve Reserve | 7,800 | Court Ordered settlement for 2305 Vermont for easement |
| | PW1722 | Hack | Capital Improve Reserve | 1,250 | Appraisers fees - 2305 Vermont Condemnation |
| | PW1722 | Keller Tim | Capital Improve Reserve | 1,250 | Appraisers fees - 2305 Vermont Condemnation |
| | PW1722 | Lawrence Journal World | Capital Improve Reserve | 934 | Advertisements |
| | | | | 15,060 | |
| 6th St/Tennessee St Intersection, Geometric Improvements | | | | | |
| | PW1807 | Holt | Capital Improve Reserve | 500 | Temporary easements |
| | | | | 500 | |
| Kasold Dr., Clinton Pkwy to HyVee, Street Reconstruction | | | | | |
| | PW1812 | Drexel Technologies | Capital Improve Reserve | 28 | Engineering design fees |
| | | | | 28 | |
| 2018 Sidewalk Gaps & ADA Ramps | | | | | |
| | PW1817 | Douglas County Register of Deeds | Capital Improve Reserve | 190 | Recording of easements |
| | PW1817 | Nieder Properties Inc | Capital Improve Reserve | 3,100 | Temporary easements |
| | PW1817 | Phoenix Concrete LLC | Capital Improve Reserve | 258,504 | Construction services |
| | PW1817 | Talley | Capital Improve Reserve | 500 | Temporary easements |

| | | | | |
|--|------------------------|-------------------------|----------------|-----------------------------------|
| PW1817 | Tilson | Capital Improve Reserve | 600 | Temporary easements |
| PW1817 | Umholtz | Capital Improve Reserve | 900 | Temporary easements |
| 2019 Sidewalk Gap and ADA Ramp Improvements | | | 263,794 | |
| PW1903 | Lawrence Journal World | Capital Improve Reserve | 46 | Advertisements. |
| Sidewalk Hazard Mitigation - Public Grants | | | 46 | |
| PW19E4 | Matthews | Capital Improve Reserve | 534 | 50% reimbursement per grant rules |
| Sidewalk Hazard Mitigation - City Property | | | 534 | |
| PW19E4 | USA Concrete Inc | Capital Improve Reserve | 132,749 | City sidewalk improvements |
| | | | 132,749 | |
| Total Capital Improvement Reserve Sales Tax | | | 450,307 | |
| Total Equipment Reserve Sales Tax | | | - | |
| Total All Funds | | | 450,307 | |

City of Lawrence
Public Transportation Sales Tax - .20 percent
City Manager's Recommended Budget
FY 2020

| | |
|--|------------------|
| Projected Sales Tax | \$ 4,482,000 |
| Prior years surplus funds for capital projects | <u>4,150,000</u> |
| Total available for projects | <u>8,632,000</u> |

| | |
|----------------------|------------------|
| Recommended Projects | |
| Personnel Cost | \$ 140,000 |
| Transit operations | 4,342,000 |
| Multimodal facility | 3,500,000 |
| Shelter/Amenities | 150,000 |
| Transit busses | <u>500,000</u> |
| Total projects | <u>8,632,000</u> |

| | |
|---------------------------------------|--------------------|
| Amount in excess, (less) than revenue | <u><u>\$ -</u></u> |
|---------------------------------------|--------------------|

City of Lawrence
Infrastructure Sales Tax - 0.3 Percent
City Manager's Recommended Budget
FY 2020

| | |
|---------------------|--------------|
| Projected Sales Tax | \$ 5,128,000 |
|---------------------|--------------|

| | |
|--|------------------|
| Recommended Projects | |
| Sidewalk/Bike/Ped Impr. | \$ 500,000 |
| ADA ramp improvements | 250,000 |
| CCLIP (State Road Projects) | 300,000 |
| Street Maintenance | 2,250,000 |
| Curb/gutter program | 400,000 |
| 23rd Street (Haskell Bridge to City Limits) Design | <u>500,000</u> |
| Total projects | <u>4,200,000</u> |

| | |
|---------------------------------------|----------------------------|
| Amount in excess, (less) than revenue | <u><u>\$ (928,000)</u></u> |
|---------------------------------------|----------------------------|

Note:

The \$928,000 is earmarked for the construction of the 23rd street project in 2021.

City of Lawrence
Affordable Housing Sales Tax - 0.05 Percent
City Manager's Recommended Budget
FY 2020

| | |
|---------------------|------------|
| Projected Sales Tax | \$ 924,000 |
|---------------------|------------|

| | |
|----------------------|-------------------|
| Recommended Projects | |
| Housing projects | <u>\$ 924,000</u> |
| Total projects | <u>924,000</u> |

| | |
|---------------------------------------|--------------------|
| Amount in excess, (less) than revenue | <u><u>\$ -</u></u> |
|---------------------------------------|--------------------|