

# City of Lawrence

## Sales Tax Audit Committee

### August 26, 2014 minutes

MEMBERS PRESENT: Ted Boyle, Timothy Bateman, John King, Linda Jalenak  
MEMBERS ABSENT: Charlie Sedlock  
STAFF PRESENT: David Corliss, City Manager  
Casey Toomay, Assistant City Manager  
Robert Nugent, Transit Administrator  
Mark Thiel, Assistant Public Works Director  
PUBLIC PRESENT: None

---

The meeting was called to order.

The group toured the MV facility.

New member Linda Jalenak was introduced.

The minutes from the meeting of April 21, 2014 were reviewed. A motion was made by Bateman to approve the minutes. The motion was seconded by Boyle. The motion passed 4-0.

Toomay walked the committee through the report on 2014 revenues and expenditures as of June 30, 2014. As of June 30, 2014, proceeds from the three City sales and use taxes received and receipted to the general fund totaled \$4,289,971. Proceeds were transferred to the appropriate funds as follows:

- Proceeds from the 0.30% sales tax received as of June 30, 2014, totaled \$2,339,984.
  - \$2,214,984 was transferred to the Capital Improvement Reserve Fund for infrastructure;
  - \$125,000 was transferred to the Equipment Reserve Fund for future purchase of fire apparatus and/or equipment.
- Proceeds from the 0.20% sales tax received as of June 30, 2014, totaled \$1,559,989 and were transferred to the Transit Fund for operating costs;
- Proceeds from the 0.05% sales tax received as of June 30, 2014, totaled \$389,997 and were transferred to the Capital Improvement Reserve Fund for transit capital purchases.

As of June 30, 2014, expenditures (including encumbrances) were as follows:

- \$4,184,849 of the 0.30% sales tax has been spent on the following projects:

Residential Street Maintenance	\$908,376
Maple Street Pump Station	\$278,254
23 <sup>rd</sup> and Iowa Intersection Improvements	\$675,578
Wakarusa through Inverness/Legends	\$1,822,641
Quint	\$500,000

**TOTAL**

**\$4,184,849**

- A total of \$4,426,417 has been spent on transit from all funds in 2014 as of the end of June. The expenditures were paid from federal, state, and local funds as follows:
  - \$2,990,655 of expenses (including encumbrances) were paid with proceeds from the 0.20% sales tax, fare box receipts, bus pass sales, and motor vehicle taxes;
  - \$1,435,762 of expenditures (not including encumbrances) were paid with federal and state grants;
- None of the 0.05% sales tax has been spent in 2014. 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.

A question was asked about transactions labeled VISA. Toomay explained that small purchases that are made with a city purchasing card show up in the financial system as paid to VISA rather than to the individual vendor. In the future, additional information on these transactions will be provided.

Toomay walked the committee through the infrastructure sales tax spending plan for 2015. Projects include:

- Residential Street Maintenance (\$800,000)
- Iowa and 23<sup>rd</sup> Street intersection improvements (\$1,000,000)
- Bob Billings Parkway, from Kasold to Wakarusa (\$1,850,000)
- Kasold, Bob Billings Parkway to 6<sup>th</sup> Street (\$400,000 for engineering)

Nugent provided an update on the plans for a city transit city.

The committee tentatively scheduled the next meeting for April 21 at 4:00.

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

The meeting was adjourned at 5:20 p.m.

These Minutes approved 10/8/15