

City of Lawrence

Sales Tax Audit Committee

October 8, 2015 minutes

MEMBERS PRESENT: Ted Boyle, Timothy Bateman, Linda Jalenak, Rebecca Delaney
STAFF PRESENT: Casey Toomay, Assistant City Manager
Ashley Lonnberg, Senior Accountant
PUBLIC PRESENT: John King, Charlie Sedlock

The meeting was called to order.

The committee reviewed the ordinance establishing the committee and discussed the frequency of meetings. It was agreed that there will be three meetings each year. A schedule is shown below:

April – meet to review estimated total revenues and expenditures from the prior year in preparation for the annual report;
August – meet to review first 6 months of current year; review any changes to prior year data from the audit, receive presentation from transit;
December – Meet to review 3rd quarter data of current year, receive presentation from streets.

The committee discussed selecting a new chair but agreed to wait until the next meeting to make the selection.

The minutes from the meeting of August 26, 2014 were reviewed. A motion was made by Bateman to approve the minutes. The motion was seconded by Delaney. The motion passed 4-0.

The committee revisited the 2013 report. A motion was made by Jalenak to approve the report and forward it to the City Commission. The motion was seconded by Bateman. The motion passed 4-0.

The committee reviewed the draft 2014 annual report. The committee discussed the difficulty of reviewing expenditure information at the meeting and directed staff to forward future reports two weeks in advance of meetings to provide members with time to review and submit questions in advance. Lonnberg will research and have answers at the meeting.

Approval of the 2014 annual report was deferred until the next meeting.

Lonnberg walked the committee through the report on 2015 revenues and expenditures as of August 31, 2015. As of August 31, 2015, proceeds from the three City sales and use taxes received and receipted to the general fund totaled \$6,013,231. Proceeds were transferred to the appropriate funds as follows:

- Proceeds from the 0.30% sales tax received as of August 31, 2015, totaled \$3,279,944.

- \$2,679,945 was transferred to the Capital Improvement Reserve Fund for infrastructure;
- \$600,000 was transferred to the Equipment Reserve Fund to purchase fire apparatus and/or equipment.
- Proceeds from the 0.20% sales tax received as of August 31, 2015, totaled \$2,186,630 and were transferred to the Transit Fund for operating costs;
- Proceeds from the 0.05% sales tax received as of August 31, 2015, totaled \$546,657 and were transferred to the Capital Improvement Reserve Fund for transit capital purchases.

Expenditures

As of August 31, 2015, expenditures were as follows:

- \$3,911,085 of the 0.30% sales tax has been spent on the following projects:

Residential Street Maintenance	\$ 557,305
Kasold - 23rd to 31st	267,757
Maple Street Pump Station	77,941
Iow & 23rd St Intersection	1,025,840
Wakarusa through Inverness/Legends	530,665
Haskell Rail Trail Improvements	39,900
31st Street, East of Ousdahl	246,879
George Williams Way & Bob Billings	49,128
Bob Billings Way - Wakarusa to Foxfire	439,516
Kasold - Bob Billings Way to 6th	110,158
SCBA/Pass Fire Equipment	565,997
- A total of \$6,305,436 has been spent on transit from all funds in 2015 as of the end of August. The expenditures were paid from federal, state, and local funds as follows:
 - \$3,323,524 of expenses (including encumbrances) were paid with proceeds from the 0.20% sales tax, fare box receipts, bus pass sales, and motor vehicle taxes;
 - \$2,981,912 of expenditures (not including encumbrances) were paid with federal and state grants;
- None of the 0.05% sales tax has been spent in 2015. 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. The 8/31/15 0.05% balance is \$4,604,020.

The Committee scheduled the next meeting for December 10, 2015 at 4:00. Toomay will send out doodle polls to determine dates for the 2016 meetings.

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

The meeting was adjourned at 5:25 p.m.

These minutes were approved 12/10/15