

City Retailers' Sales Tax Extension

Department of Public Works
June 12, 2018



Definitions

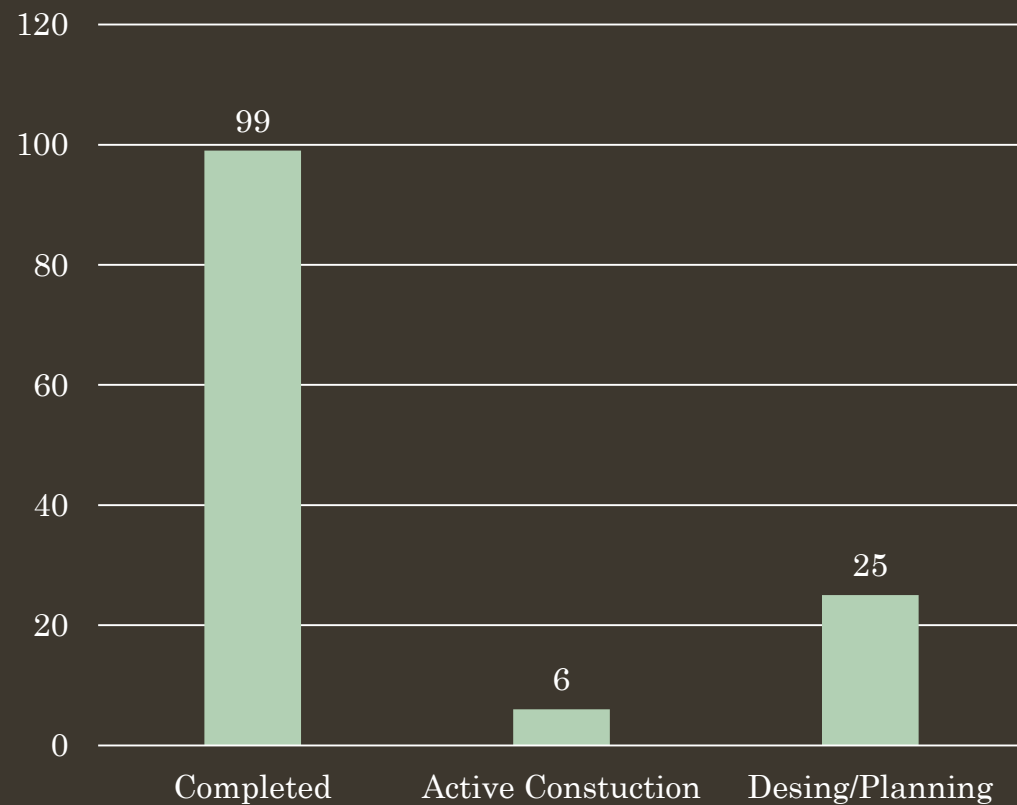
- Currently within Topeka, two special purpose sales taxes exist: The Citywide half cent sales tax and the Countywide half cent sales tax.
- The *Citywide half* cent sales tax is used exclusively for costs of maintenance and improvements of existing City of Topeka streets, gutters, curbs, sidewalks, alleys and street lighting. The levy began on Oct. 1, 2009, and will expire Oct. 1, 2019. This sales tax is only imposed within the city limits of Topeka.
- The *Countywide* half cent sales tax is used for specifically-identified road projects, economic development initiatives, improvements to the Kansas Expocentre and the Topeka Zoological Park, and implementation of the Bikeways Master Plan. The levy was renewed on Jan. 1, 2017, and will expire 15 years later, or at the end of 2031. This sales tax is imposed in Shawnee County, including the City of Topeka.

Outline of Discussion

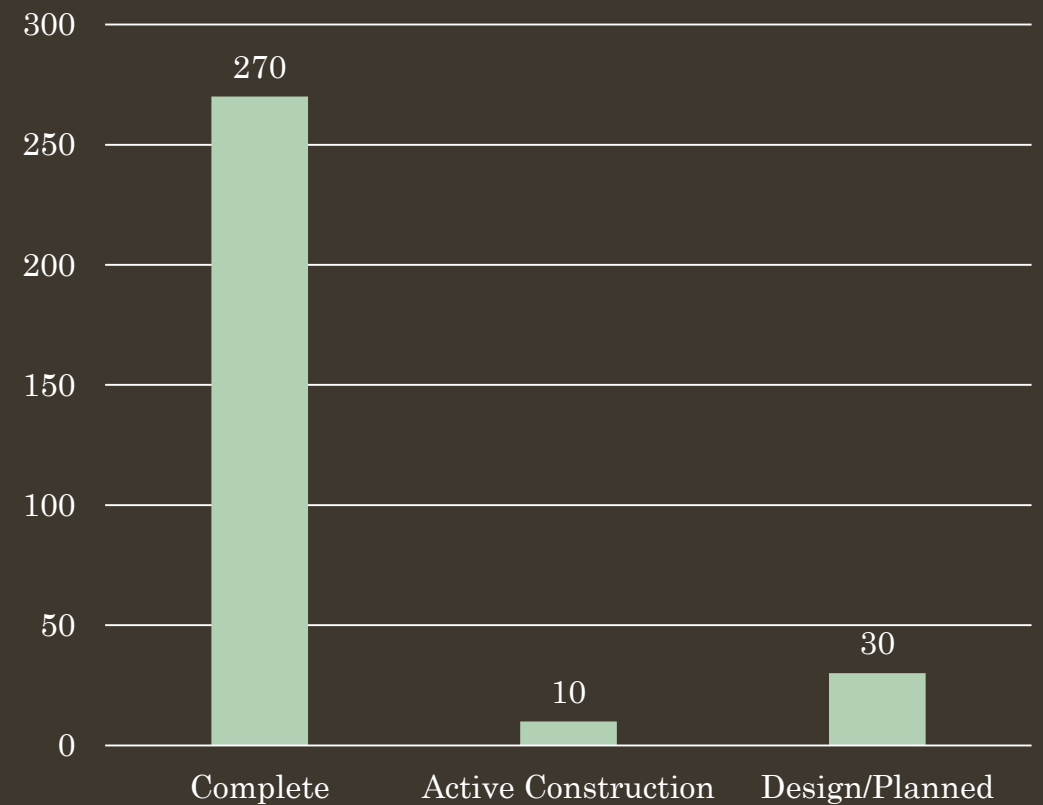
- Was the Citywide Sales Tax Program Successful?
- How did the Citywide Sales Tax change funding for streets?
- Please provide an accounting of expenditures for the Citywide sales tax.
 - Map of Projects
 - Detail of Revenue and expenditures
 - Financial Accountability
- What is the plan for the next Citywide Retailer's sales tax?
 - Pavement Management Program
 - \$24 Million per year Program
 - \$31 Million per year Program

Success of 2009 Citywide Retailers' Sales Tax

Project Summary (No. of Projects)

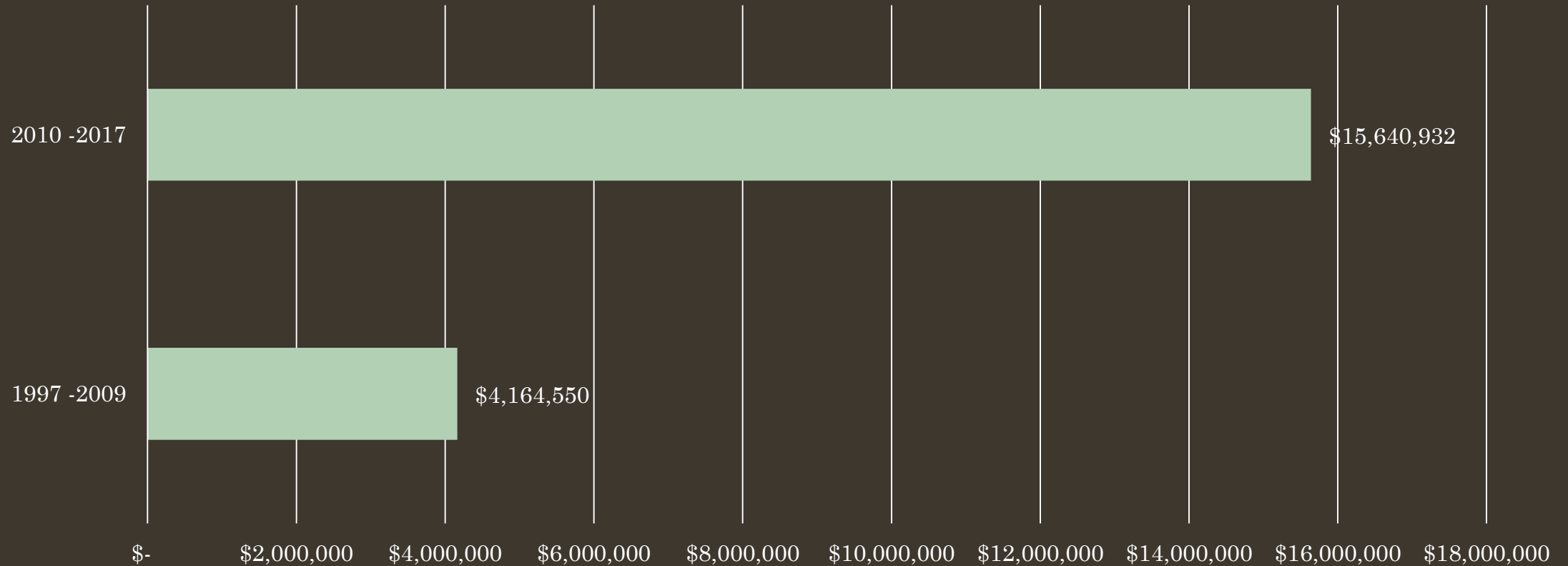


System Summary (Lane Miles)



Citywide Retailers' Sales Tax Increased Funding (Street Project Spending - All funds)

Average Annual Spending on Street Projects



Project Points vary and are listed as address City of Topeka Transportation Operations Facility



City of Topeka, Kansas Projects Funded by the Half Cent Sales Tax

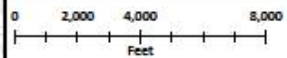
City Half Cent Sales Tax Capital Improvement Project

- Completed - 13 projects
- Construction Phase - 4 projects
- Design/Planning Phase - 15 projects

City Half Cent Sales Tax Street Capital Improvement Project

- Completed - 86 projects
- Construction Phase - 2 projects
- Design Phase - 10 projects

Reference Grid



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Last Updated By: dhaag | 6/5/2018
NAD 1983 StatePlane Kansas North FIPS 1501 Feet

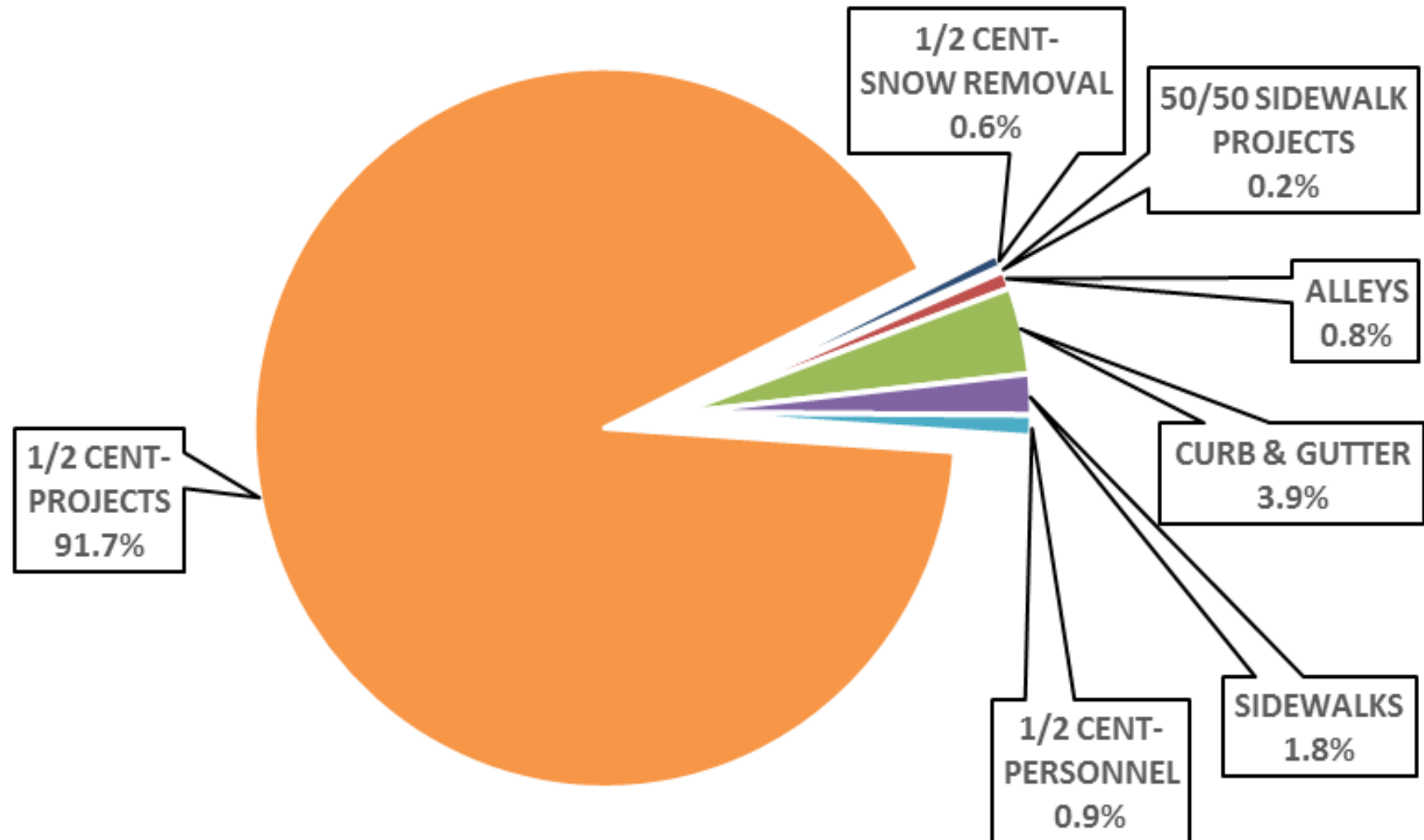
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Citywide Retailers' Sales Tax Account Summary

1/2 Cent Sales Tax - REVENUES				
	50/50 Sidewalk Projects	Sales Taxes	Investment Returns	Total
2009		\$3,390,700		\$3,390,700
2010	\$45,110	\$13,306,534	\$20,798	\$13,372,442
2011	\$18,804	\$16,077,876	\$10,317	\$16,106,996
2012	\$26,979	\$13,645,465	\$16,269	\$13,688,712
2013	\$10,610	\$13,965,074	\$4,483	\$13,980,166
2014	\$25,101	\$14,496,761	\$67,853	\$14,589,715
2015	\$22,291	\$14,474,856	\$176,058	\$14,673,206
2016	\$24,384	\$15,283,512	\$260,211	\$15,568,108
2017	\$36,908	\$15,113,789	\$130,242	\$15,280,940
Totals	\$210,188	\$119,754,566	\$686,231	\$120,650,985

1/2 Cent Sales Tax - EXPENSES								
				Street Maintenance				
	50/50 Sidewalk Projects	Alleys	Curb & Gutter	Sidewalks	1/2 Cent- Personnel	1/2 Cent- Projects	1/2 Cent- Snow Removal	Total
2009								
2010		\$42,246	\$787,154	\$164,576	\$80,632	\$4,564,080		\$5,638,688
2011		\$77,045	\$128,290	\$382,234	\$122,287	\$13,072,339		\$13,782,195
2012		\$206,435	\$414,263	\$375,295	\$124,061	\$8,723,278		\$9,843,333
2013	\$32,248	\$250,138	\$350,649	\$80,591	\$153,618	\$14,103,274		\$14,970,518
2014	\$29,336	\$12	\$401,883	\$211,477	\$153,839	\$6,132,681		\$6,929,228
2015	\$55,304	\$48,147	\$549,052	\$287,983	\$96,494	\$14,239,227	\$260,194	\$15,536,401
2016	\$59,891	\$237,252	\$946,966	\$209,640	\$134,220	\$17,866,297	\$188,225	\$19,642,491
2017	\$75,321	\$1,625	\$606,492	\$256,436	\$146,415	\$19,712,826	\$183,982	\$20,983,097
Total	\$252,100	\$862,900	\$4,184,750	\$1,968,232	\$1,011,564	\$98,414,004	\$632,401	\$107,325,950

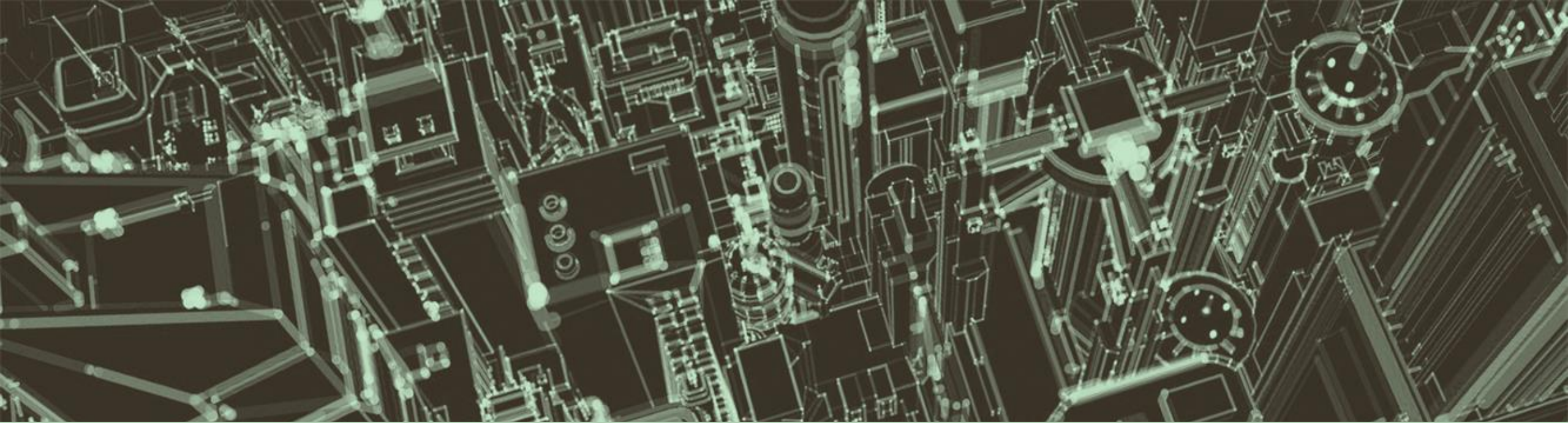
Half Cent Expenses 2009-2017



Citywide Retailers' Sales Tax - Accountability

Citywide Retailers' Sales Tax Controls

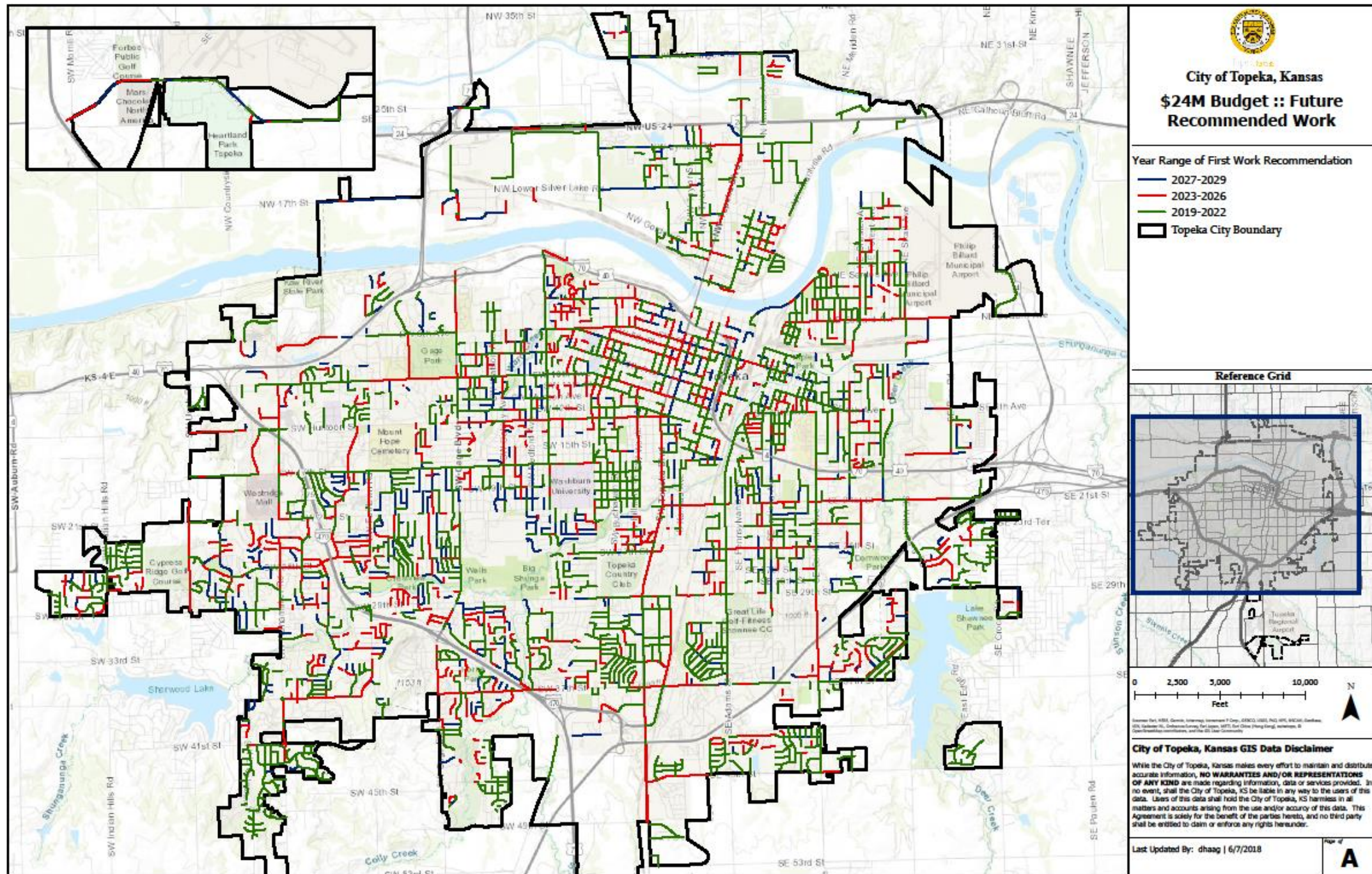
- Ballot Language & Legal Review
- Annual Capital Improvement Plan Review & Approval
- Annual Operating Budget Review and Approval
- Separate Fund Account

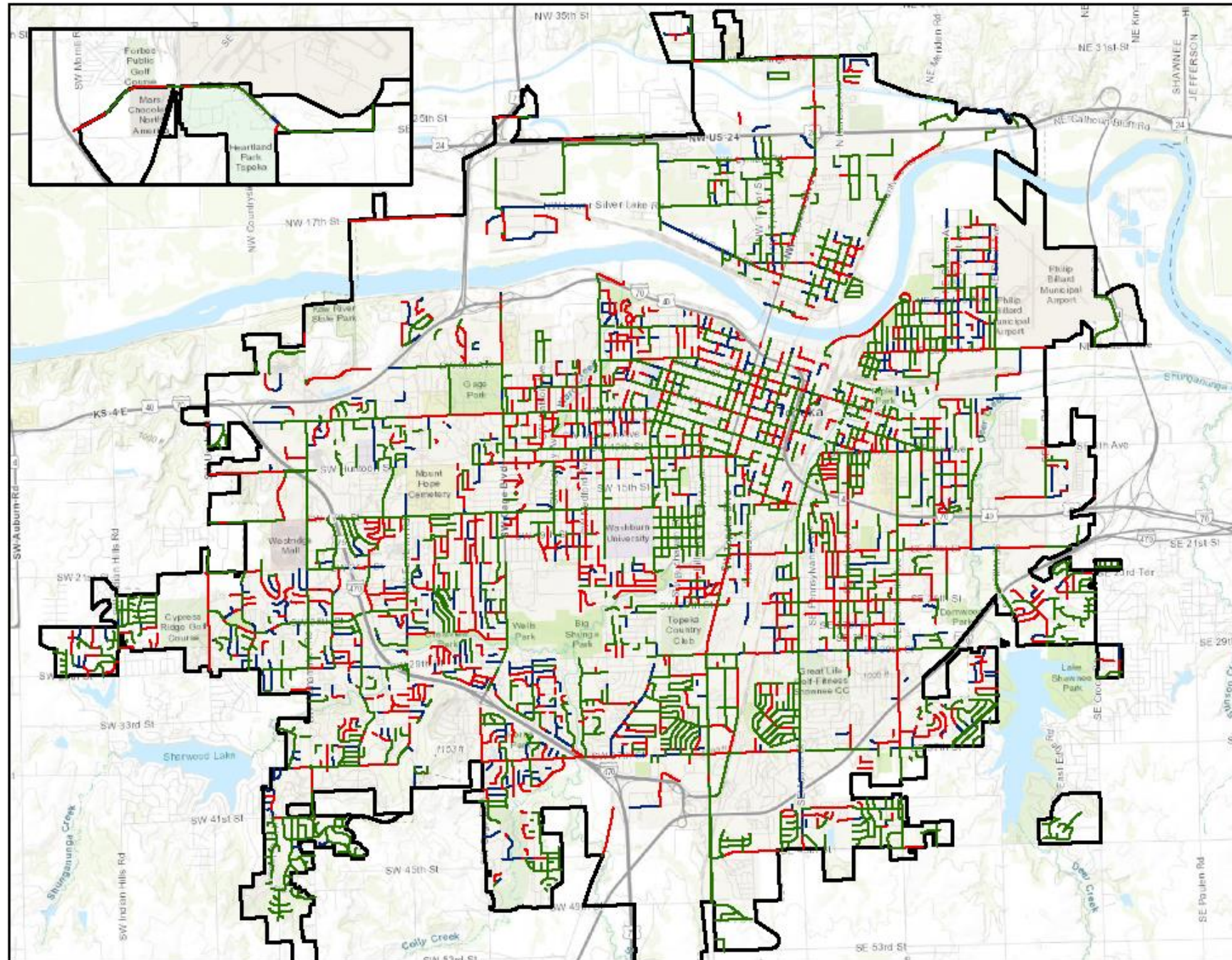


2019 -2029 –Proposed Program

Pavement Management Scenarios





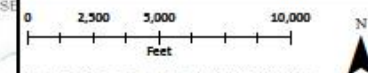
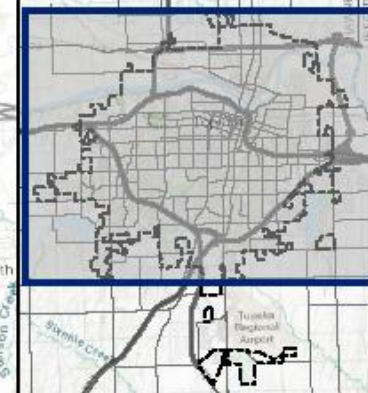


City of Topeka, Kansas
\$31M Budget :: Future Recommended Work

Year Range of First Work Recommendation

- 2019-2022
- 2023-2026
- 2027-2029
- Topeka City Boundary

Reference Grid



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Last Updated By: dhaag | 6/7/2018

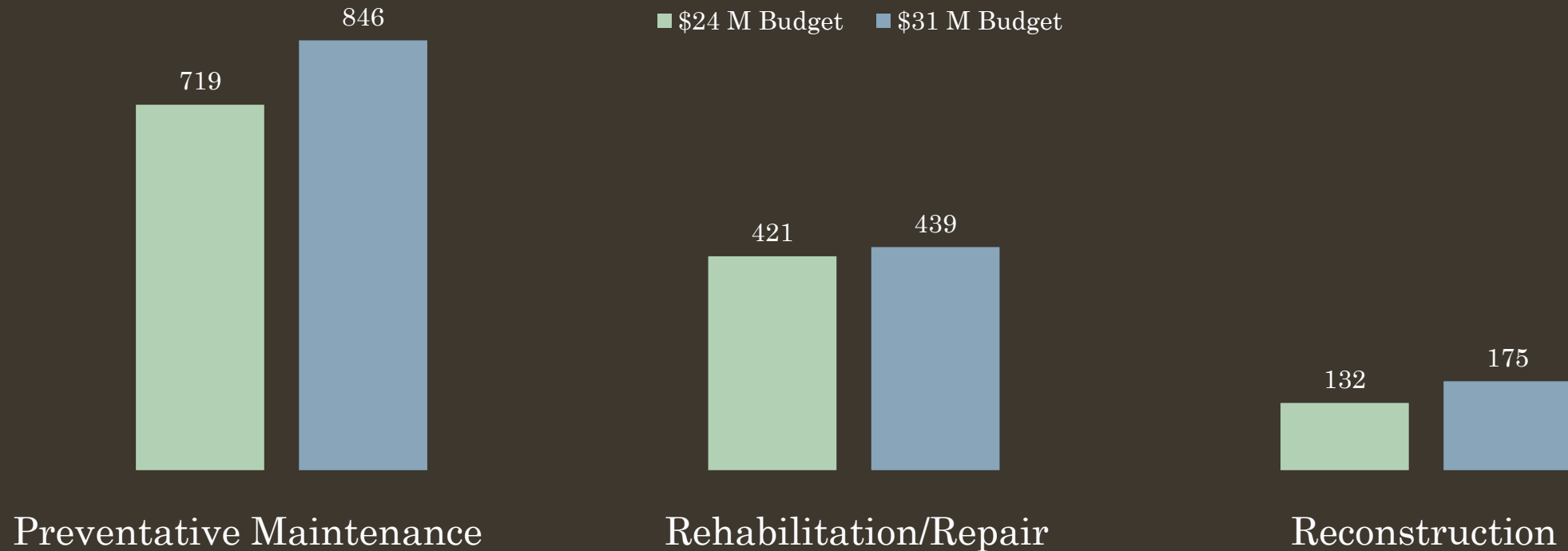
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Proposed Programs – Comparison (\$24M vs \$31M)

PCI: \$24 M = 60 & \$31 M = 65
2029 Backlog: \$355 M vs \$243 M

Lane Miles of Treatment Strategy



Next Steps

- Mayor and Council decision needed on:
 - Sales Tax Rate
 - Ballot Language
 - Resolution Adopted