



Public Works Department

Department of Public Works

Curt F. Niehaus, P.E., Director & County Engineer

1515 NW Saline St., Suite 200

Topeka, Kansas 66618-2867

Ph. 785.251.6101

Email: curt.niehaus@snco.us

Website: www.snco.us/publicworks/

Date: April 29, 2025

To: Joint Economic Development Organization (JEDO) Board Members

From: Curt F. Niehaus, P.E.
JEDO Finance Committee Chairman *CFN*

Re: Annual Information Only Project Status Update

In conformance with Mutual Covenant 6 of the Shawnee County (County) / City of Topeka (City) Interlocal Agreement relating to the 2017-2031, ½ Cent, Countywide Retailers' Sales Tax, attached are separate County and City project status updates. The City's update also includes an updated project priority list. Please note that County sales tax projects were not prioritized in the agreement.

Included with the project updates, each entity has provided its projections for its revenue and project expenses for the period 2025 through 2031. Highlights from the projections are as follows:

County: Uniform annual County share (52%) increases of 1%, 2.5% and 4%, representing an average increase over the remaining life of the program, result in a 2031 year-end balance ranging from a shortfall of \$4.1MM to a surplus of \$4.4MM. Please note: An approximate 2.0% annual increase in program revenues results in a 2.5% annual increase in the County's share.

City: A uniform annual City share (48%) increase of 2.5% over the remaining life of the program results in a 2033 year-end short-fall of \$9.1MM.

As already illustrated in the County highlights, small changes in growth of the County's revenue share (1%, 2.5% and 4%) can have a significant impact on the 2031 year-end balance due to the compounding nature of the annual increases over the remaining 7 years of the sales tax program. Therefore, the potential for significant permanent decreases (especially beginning in the next 2-3 years) in sale tax revenue cannot be overlooked.

As an example - although I cannot quantify the actual portion of sale tax program revenues that come from the sale of groceries, it's not outside the realm of possibility for the complete removal of sales tax on groceries to amount to the loss of total sales tax program revenues on the order of 10% to 20%. This permanent loss in revenue would seriously impact both entities' ability to complete all of the program's intended projects.

Attachments

ESTIMATED GROWTH IN COUNTY DISTRIBUTIONS - 2025 through 2031

2024	2025	2026	2027
------	------	------	------

County Bridge Repayments - 2023 through 2031										
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
LOW RANGE - 1.0% Growth										
County Share (52%)				9,247,402	9,339,876	9,433,275	9,527,607	9,622,884	9,719,112	9,816,304
County Expenses	Year Ending Balance			(13,649,600)	(11,548,400)	(7,848,600)	(7,895,000)	(14,597,600)	(14,596,000)	(14,595,200)
Yr End Balance	10,672,461	13,509,821	13,935,131	9,532,933	7,324,409	8,909,084	10,541,691	5,566,975	690,087	(4,088,809)
Percent change				1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AVERAGE RANGE - 2.5% Growth				Note: A 2.0% annual growth in sales tax receipts provides for a 2.5% annual growth in the County's share.						
County Share (52%)				9,384,740	9,619,358	9,859,842	10,106,338	10,358,997	10,617,971	10,883,421
County Expenses	Year Ending Balance			(13,649,600)	(11,548,400)	(7,848,600)	(7,895,000)	(14,597,600)	(14,596,000)	(14,595,200)
Yr End Balance	10,672,461	13,509,821	13,935,131	9,670,271	7,741,229	9,752,471	11,963,809	7,725,205	3,747,177	35,398
Percent change				2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
UPPER RANGE - 4.0% Growth										
County Share (52%)				9,522,077	9,902,960	10,299,079	10,711,042	11,139,484	11,585,063	12,048,465
County Expenses	Year Ending Balance			(13,649,600)	(11,548,400)	(7,848,600)	(7,895,000)	(14,597,600)	(14,596,000)	(14,595,200)
Yr End Balance	10,672,461	13,509,821	13,935,131	9,807,608	8,162,169	10,612,647	13,428,689	9,970,573	6,959,636	4,412,901
Percent change				4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
PROJECTS	JEDO Cost Estimate			Current Budget	2017-2024 Expenses	2025-2031 Commitments	2025-2031 Remaining	Project Years	Status	
NW 46TH - Fielding to Rochester	→	→	→	9,300,000	12,600,000	814,003	11,183,715	602,282	2023-2026	Under Construction
NW Rochester - Walmart to NW 50th	→	→		13,700,000	27,000,000	-	1,378,055	25,621,945	2025-2031	Under Design
Stormont Vail Events Center	→	→	→	45,000,000	45,000,000	24,019,600	20,980,400	-	2017-2031	Project Complete
County Bridges	→	→		32,500,000	45,000,000	18,050,000	2,550,000	24,400,000	2017-2031	In Process
TOTAL		100,500,000	129,600,000	42,883,603	36,092,170	50,624,227				
NOTES				Notes ↑	Notes ↑					
1: Debt service payments										
2: Three years (2025 through 2027) of \$850,000 repayments to KDOT for Carlson Road bridge										
3: Seven years (2017 thru 2023) @ \$2.167M + one year (2024) @ \$2.883M										

JEDO Fund Balance Overview (3/5/2025)

Fund Balance Schedule	2024	2025	2026	2027	2028	2029	2030	2031	2032**	2033
Projected End of Year Fund Balance	\$ 18,459,742	\$ 21,684,346	\$ 23,826,450	\$ 25,291,491	\$ 22,110,440	\$ 12,963,562	\$ 6,331,763	\$ 12,371,096	\$ 1,639,221	\$ (9,092,654)
Projected Revenues Remaining by Year	\$ 9,364,426	\$ 8,700,000	\$ 8,917,500	\$ 9,140,438	\$ 9,368,948	\$ 9,603,172	\$ 9,843,251	\$ 10,089,333	\$ -	\$ -
Projected Expenses Remaining by Year	\$ 4,674,838	\$ 5,475,396	\$ 6,775,396	\$ 7,675,396	\$ 12,550,000	\$ 18,750,050	\$ 16,475,050	\$ 4,050,000	\$ 10,731,875	\$ 10,731,875

* Revenue is assuming a YoY Increase of 2.5% starting in 2025

**Tax Collections Expire 12/31/2031

*** In 2024, the JEDO Fund generated \$999,196 in investment earnings due to a high fund balance. This level of earnings is not sustainable. Revenue collections from 2025 onward are expected to reflect a more typical return environment

Projects	2024 & Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	JEDO Funding
701013 - SW 6th Gage to Fairlawn	\$ 5,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600,000
701016 - 12th Street - Gage to Kansas	\$ 13,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,080,000
701021 - SE California 37th to 45th	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
701025 - SW 17th St. - I-470 to MacVicar Ave.	\$ -	\$ -	\$ -	\$ 600,000	\$ 4,450,000	\$ 9,475,050	\$ 9,475,050	\$ -	\$ -	\$ -	\$ 24,000,100
701028 - SW Huntoon St. - Gage Blvd. to Harrison St.	\$ 100,000	\$ 850,000	\$ 1,650,000	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000		\$ -	\$ -	\$ -	\$ 18,500,000
701033 - SW 29th St. - Wanamaker Rd. to Shunga	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,025,000	\$ 500,000	\$ 3,606,875	\$ 3,606,875	\$ 8,738,750
701049 - SW Topeka Blvd. -15th - 21st St.	\$ 2,047,200	\$ 3,600,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,247,200
701055 - SW 37th St. - Burlingame Rd. to Scapa Place	\$ -	\$ -	\$ -	\$ 450,000	\$ 2,200,000	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ 4,850,000
701056 - SW 17th St. - Washburn Ave. to Adams St.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,000	\$ 750,000	\$ 7,125,000	\$ 7,125,000	\$ 16,425,000
701057 - NE Seward Ave. - Sumner St. to Forest Ave.	\$ -	\$ -	\$ -	\$ 300,000	\$ 100,000	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 2,900,000
701058 - SE 37th St. - Kansas Ave. to Adams St.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ 2,800,000	\$ 2,800,000	\$ -	\$ -	\$ 6,125,000
Master Bikeways Program	\$ 2,000,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 3,500,000
Zoo Payments	\$ 6,923,812	\$ 1,025,396	\$ 1,025,396	\$ 1,025,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Totals	\$ 35,751,012	\$ 5,475,396	\$ 6,775,396	\$ 7,675,396	\$ 12,550,000	\$ 18,750,050	\$ 16,475,050	\$ 4,050,000	\$ 10,731,875	\$ 10,731,875	\$ 128,966,050

<https://www.jedocodevo.com/Documents/JEDOInterlocalAgreementbetweenSNCOandCOT-2017salestax.pdf>

Detailed Project Information (12/7/2024)

Projects	Status	2022 PCI	2015 Estimate	JEDO Funding	Current Budget	Utility Costs****	Commitments	Expenses	Remaining
701013 - SW 6th Gage to Fairlawn	Completed	90	\$ 5,600,000	\$ 5,600,000	\$ 5,600,000	\$ -	\$ -	\$ 5,573,154	\$ -
701016 - 12th Street - Gage to Kansas*	Completed	90	\$ 13,180,000	\$ 13,080,000	\$ 15,430,000	\$ -	\$ -	\$ 14,498,928	\$ -
701021 - SE California 37th to 45th	Completed	NA	\$ 5,600,000	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -	\$ 5,146,053	\$ -
701025 - SW 17th St. - I-470 to MacVicar Ave.**	Future Project	80	\$ 14,600,000	\$ 25,450,100	\$ 25,450,100	\$ 9,000,000	\$ -	\$ 1,145,405	\$ 24,304,695
701028 - SW Huntoon St. - Gage Blvd. to Harrison St.	Current Project	60	\$ 11,740,000	\$ 18,500,000	\$ 18,500,000	\$ 3,416,000	\$ 120,000	\$ 230,000	\$ 18,150,000
701033 - SW 29th St. - Wanamaker Rd. to Shunga Creek Bridge***	Future Project	72	\$ 6,100,000	\$ 8,738,750	\$ 9,557,390	\$ 1,000,000	\$ -	\$ -	\$ 9,557,390
701049 - SW Topeka Blvd. - 15th - 21st St. Phase II	Current Project	24	\$ 4,900,000	\$ 9,247,200	\$ 9,247,200	\$ 1,350,000	\$ 375,352	\$ 137,648	\$ 8,734,200
701055 - SW 37th St. - Burlingame Rd. to Scapa Place	Future Project	75	\$ 3,700,000	\$ 4,850,000	\$ 4,850,000	\$ 350,000	\$ -	\$ -	\$ 4,850,000
701056 - SW 17th St. - Washburn Ave. to Adams St.	Future Project	73	\$ 8,300,000	\$ 16,425,000	\$ 16,425,000	\$ 3,580,000	\$ -	\$ -	\$ 16,425,000
701057 - NE Seward Ave. - Sumner St. to Forest Ave.	Future Project	74	\$ 1,500,000	\$ 2,900,000	\$ 2,900,000	\$ -	\$ -	\$ -	\$ 2,900,000
701058 - SE 37th St. - Kansas Ave. to Adams St.	Future Project	72	\$ 4,400,000	\$ 6,125,000	\$ 6,125,000	\$ 520,000	\$ -	\$ -	\$ 6,125,000
861010 - 2018 Bikeways Program	Completed	NA	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
861026 - 2020 Bikeways Program	Completed	NA	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 445,834	\$ 54,166
861029 - 2022 Bikeways Program	Completed	NA	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
861035 - 2024 Bikeways Program	Current Project	NA	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 173,000	\$ 327,000
601071 - 2018 Pavement Management	Completed	NA	\$ -	\$ 3,330,000	\$ 3,330,000	\$ -	\$ -	\$ 3,330,000	\$ -
601093 - 2019 Pavement Management	Completed	NA	\$ -	\$ 6,660,000	\$ 6,660,000	\$ -	\$ -	\$ 6,600,000	\$ -
Zoo Payments	Current Project	NA	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ 6,923,812	\$ 3,076,188

* Supplemented with Federal Funds (\$2,350,000)

** Project has been pushed back due to being mill and overlayed within last 5 years

***The portion from Fairlawn to Wheatfield Village Entrance was completed in 2021 for net expenses of \$395,361 (not included in table above) Portion also includes GO Bond Funding (\$818,640)

****Only includes Water and Wastewater; Storm Water is included in Current Budget Column ; these numbers do draw from the JEDO fund