

Non-Departmental

Contributions to Agencies

Miscellaneous Transfers

Operating

Miscellaneous Expenditures

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Non-Departmental—Budget Overview

Description

Non-Departmental consists of four segments: Contributions to Agencies; Miscellaneous Expenditures; Miscellaneous Operating Transfers; and Non-Departmental--Operating. Contributions to Agencies, including youth and social service funding, provides the financial plan for the City's designated contributions to various public service organizations. Miscellaneous Expenditures accounts are the budgeted amounts that are attributable to more than one specific department, or are segregated for future allocation. Miscellaneous Operating Transfers includes amounts budgeted for interfund transfers. Non-Departmental-- Operating is comprised of the amounts budgeted in operating funds, not otherwise reported in the departmental schedules, segregated for the achievement of a particular purpose or for financial reporting purposes.

Budget Summary by Program

	Actual 2004	Actual 2005	Adopted 2006	Estimated 2006	Adopted 2007
<i>Expenditures</i>					
Contributions/Agencies	2,785,323	3,026,844	2,899,060	2,893,847	2,759,845
Misc. Expenditures	13,426,982	602,033	6,364,896	906,737	5,880,488
Misc. Operating Transfers	986,704	869,719	2,306,579	2,706,579	1,578,968
Non-Dept, Operating	60,850,364	19,066,877	31,562,998	21,338,602	22,679,104
Total Expenditures	78,049,373	23,565,473	43,133,533	27,845,765	32,898,405
Percent Change		-69.8%	83.0%	18.2%	-23.7%
<i>Financing</i>					
General Fund	15,603,512	2,724,927	9,944,875	4,886,716	8,588,801
Trans. Guest Tax Fund	1,595,497	1,773,669	1,625,660	1,620,447	1,630,500
Other Fund Sources	60,850,364	19,066,877	31,562,998	21,338,602	22,679,104
Total Financing	78,049,373	23,565,473	43,133,533	27,845,765	32,898,405

Personnel Summary by Program (in Full-Time Equivalent)

There are no FTE positions in this Department.

Significant Features

- A 10.3 percent ending balance of revenue is budgeted as contingency for the General Fund in 2007.
- The City Council increased the budgeted salary savings or shrinkage from 3.0 percent to 4.9 percent, reducing the budget by an additional \$1,021,287 to generate a total of \$2,650,287 in salary savings.
- The 2007 recommendation provides \$125,000 from the General Fund to continue financing for the Downtown Topeka grants. This is half the funding provided in 2006. These grants are awarded by Downtown Topeka, Inc. (DTI) to businesses and property owners in the downtown area. The monies are to be used to make repairs and improvements to properties to attract and promote downtown businesses.
- In 2007 \$2.7 million is recommended for grants to various organizations from the General Fund and Transient Guest Tax Fund.
- For 2006, an additional \$411,000 is budgeted to help finance a police helicopter and \$400,000 is provided for City Hall office remodeling, ending City Council approval of these actions.

Miscellaneous Expenditures Details-General Fund

Budget Summary by Expenditure Category

	Actual 2004	Actual 2005	Adopted 2006	Estimated 2006	Adopted 2007
Personnel Services	13,186,045	85,431	160,000	163,314	163,747
Contractual Services	177,620	433,047	216,350	216,350	301,350
Downtown Topeka, Inc.	-	250,000	250,000	250,000	125,000
Other Payments/Costs	-	-	198,073	198,073	236,019
Commodities	10,331	10,383	33,000	33,000	13,000
Care of Prisoners	1,330,258	1,275,057	950,000	1,250,000	900,000
Capital Outlay	-	-	-	411,000	-
Non-Cash Expenditures	64,841	49,369	-	-	-
Vacancy Credits	(1,356,994)	(1,501,254)	(1,615,000)	(1,615,000)	(2,650,287)
General Fund Contingency	14,881	-	6,172,473	-	6,791,659
Total Program	13,426,982	602,033	6,364,896	906,737	5,880,488
General Fund	13,426,982	602,033	6,364,896	906,737	5,880,488
Total Revenues	13,426,982	602,033	6,364,896	906,737	5,880,488

Discussion

Miscellaneous Expenditures-General Fund accounts for the budgeted amounts that are properly attributable to more than one specific department or division, or segregated for future allocation. These accounts also include the General Fund Contingency, which represents the General Fund balance.

- State law limits the miscellaneous contingency amount to 10 percent of the fund's total expenditures. Although the contingency amount is appropriated and may be expended during the year without additional budget amendment, the use of contingencies is subject to specific council approval. The intention is for the contingency amount to be carried forward to the next fiscal year as a fund balance. This manner of budgeting does provide flexibility to the city to address situations that may arise during the year.

- \$411,000 is added to 2006 for the purchase of new police helicopter to replace one destroyed in a crash. The City received \$343,000 from insurance proceeds which will be combined with \$220,000 from the CIP project to purchase a FLIR unit, \$48,000 from the Police budget and \$68,000 from the General Fund contingency to provide a total of \$679,000.

Notes on Budget and Personnel

- In 2007, salary savings of \$2,650,287 are budgeted from General Fund Departments. The amount represents a 4.9 percent salary shrinkage rate. The rate for 2006 was approved at 3.2 percent.

- The budget contains \$1,250,000 in 2006 and \$1,300,000 in 2007 based on actual 2004 and 2005 expenditures of \$1.3 million for Care of Prisoners. This pays the Shawnee County Jail for housing city prisoners. K.S.A. 19-1930 requires the City to pay the County for the maintenance of prisoners held in the county jail for municipal court charges. The amount for 2004 is increased by \$235,000 from the approved level. Expenditures for incarcerating offenders continue to rise.

- \$120,000 is provided in 2007 for a Salary Compression Pool, the same amount as in 2006.

- 80,000 is in the budget to cover 2007 City election costs.

Miscellaneous Operating Transfers Details

Budget Summary by Agency

	Actual 2004	Actual 2005	Adopted 2006	Estimated 2006	Adopted 2007
Golf Fund	100,000	-	-	-	-
Metropolitan Planning*	836,704	799,719	-	-	-
Remodel City Hall	-	-	-	400,000	-
Unsafe Structures Fund	50,000	70,000	200,000	200,000	200,000
Capital Improvements Projects	-	-	2,106,579	2,106,579	800,000
Parks and Recreation Fund	-	-	-	-	467,032
Zoo Fund	-	-	-	-	111,936
Total Program	986,704	869,719	2,306,579	2,706,579	1,578,968
General Fund	986,704	869,719	2,306,579	2,706,579	1,578,968
Total Revenues	986,704	869,719	2,306,579	2,706,579	1,578,968

Miscellaneous Operating Transfers comprises amounts budgeted for interfund or interdepartmental transfers. Transfers from one fund to another must be identified in the budget. In order for unbudgeted transfers to occur, the budget must be amended in accordance with State law.

There are regularly made transfers, such as the one from the General Fund to the Unsafe Structures Fund. In addition, transfers have been made to facilitate the use one-time revenue for capital improvement projects, to shift monies from the Risk Management Reserve to other risk funds, usually the Group Health Insurance Fund, and to provide additional monies to offset underperforming revenue sources. A one-time transfer of \$100,000 was made from the General Fund to the Golf Fund in 2004 to shore up ending balances in that fund.

- General Fund surplus can remain in the balance or be used for capital improvement projects or debt reduction, but it should not be used for ongoing operations. A total of \$2.3 million were approved for various projects in 2006. For 2007, \$800,000 is scheduled to purchase police vehicles.
- To reduce reliance on property tax, \$467,032 is transferred to the Parks and Recreation Fund and \$111,936 is transferred to the Zoo Fund.
- In addition, \$200,000 is budgeted for transfer to the Unsafe Structures Fund in 2007.

Non-Departmental, Operating Details

Budget Summary by Agency

	Actual 2004	Actual 2005	Adopted 2006	Estimated 2006	Adopted 2007
Personnel Services	567,047	1,124,599	858,795	1,143,635	1,160,102
Contractual Services	2,154,073	1,506,538	2,945,000	2,489,497	2,755,750
Other Payments & Costs	8,453,007	8,377,844	9,336,009	8,939,470	9,551,792
Commodities	45	437	-	-	-
Capital Outlay	-	-	2,383,545	-	-
Debt Service	49,676,192	-	15,194,608	-	-
Other Financial Uses	-	8,057,459	95,041	8,766,000	9,134,460
Contingency	-	-	750,000	-	77,000
Total Program	60,850,364	19,066,877	31,562,998	21,338,602	22,679,104
Non-General Fund Sources	60,850,364	19,066,877	31,562,998	21,338,602	22,679,104
Total Revenues	60,850,364	19,066,877	31,562,998	21,338,602	22,679,104

Discussion

Non-Departmental--Operating is comprised of the amounts budgeted in operating funds not otherwise reported in the department schedules. These amounts are segregated for the achievement of a particular purpose or for financial reporting purposes. The individual funds comprising Non-Departmental--Operating are special revenue (200s), debt service (300s), and risk management internal service (600s) funds.

Notes on Budget

The individual funds comprising Non-Departmental, Operating include:

- 228—Special Alcohol & Drug
- 230—General Improvement
- 236—Special Liability Expense
- 282—Capital Project Planning
- 285—Unsafe Structures Demolition
- 286—Employees' Retirement Reserve
- 287---KP&F Rate Equalization
- 288---Neighborhood Revitalization
- 289---Historic Preservation
- 290---Half-Cent Sales Tax
- 301—General Bond & Interest
- 640—Workers' Compensation Self-Insurance
- 641—Vehicle Physical Damage Self-Insurance
- 642—Employees' Health Insurance
- 643—Risk Management Reserve
- 644—Unemployment Compensation

For individual fund expenditures and revenues, see the Fund Summaries Section.

Contributions to Agencies Details--General Fund

Budget Summary by Agency

	Actual 2004	Actual 2005	Adopted 2006	Estimated 2006	Adopted 2007
Topeka Performing Arts Center	210,000	210,000	395,000	395,000	300,000
Youth & Social Service Grants	361,439	328,130	331,455	331,455	280,029
Community Resource Council	99,724	100,400	100,400	100,400	102,771
Project Health Access	100,000	100,000	100,000	100,000	100,000
Topeka Cemetery Association	40,000	100,000	100,000	100,000	100,000
Housing and Credit Counseling	78,000	78,000	78,000	78,000	78,000
Shawnee County Family Resource Ctr.	55,000	55,000	55,000	55,000	55,000
Success by Six	-	41,545	41,545	41,545	41,545
Battered Women's Task Force	30,000	30,000	30,000	30,000	30,000
Jayhawk AAA	27,563	27,000	27,000	27,000	27,000
Keep America Beautiful	15,000	15,000	15,000	15,000	15,000
Arts Council of Topeka	83,000	83,000	-	-	-
Safe Streets	85,100	85,100	-	-	-
YWCA Girls to Girls	5,000	-	-	-	-
Other Grants	-	-	-	-	-
Total Program	1,189,826	1,253,175	1,273,400	1,273,400	1,129,345
General Fund	1,189,826	1,253,175	1,273,400	1,273,400	1,129,345
Total Revenues	1,189,826	1,253,175	1,273,400	1,273,400	1,129,345

Discussion

Contributions to Agencies is where the City's designated contributions to various public service organizations are detailed. In addition, a single amount is appropriated for distribution to youth and social service organizations. This page covers the General Fund portion of the contributions.

An agency has been included as a specific line item if, (1) the City has some direct responsibility for funding, as in the case of the Topeka Cemetery Association, or (2) the city has made a prior funding commitment, or (3) an agency's service is jointly funded by more than one government entity, such as CRC, Jayhawk AAA, Go Topeka, etc., or (4) a policy decision has been made to fund the organization independently.

- The budget provides \$280,029 from the General Fund for Youth and Social Services (Y&SS) Grants for 2007. The 2007 Adopted Budget begins to gradually reduce agency dependency on City funding.

Notes on Budget

- A total of \$200,000 from CDBG funds will be combined with \$280,029 from the General Fund to provide \$480,029 for Youth and Social Service Grants. This amount is distributed by the City Council following an application process with recommendations from a review committee.