

Non-Departmental

Contributions to Agencies

Miscellaneous Transfers

Operating

Miscellaneous Expenditures

This page left blank intentionally

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 2002	Actual 2003	Adopted 2004	Estimated 2004	Adopted 2005
<i>Expenditures</i>					
Contributions/Agencies	3,433,876	2,731,266	2,764,887	2,764,887	2,841,260
Misc. Expenditures	75,521	968,705	4,504,907	(586,800)	5,851,250
Misc. Operating Transfers	3,611,106	511,340	631,004	986,704	869,719
Non-Dept, Operating	20,665,447	22,135,971	21,553,828	22,026,431	28,863,645
Total Expenditures	27,785,950	26,347,282	29,454,626	25,191,222	38,425,874
Percent Change		-5.2%	11.8%	-4.4%	30.5%
<i>Financing</i>					
General Fund	5,769,181	2,692,831	6,353,298	1,617,291	8,004,469
Trans. Guest Tax Fund	1,351,322	1,518,480	1,547,500	1,547,500	1,557,760
Other Fund Sources	20,665,447	22,135,971	21,553,828	22,026,431	28,863,645
Total Financing	27,785,950	26,347,282	29,454,626	25,191,222	38,425,874

Personnel Summary by Program (in Full-Time Equivalent)

There are no FTE positions in this Department.

Significant Features

- A 10.0 percent ending balance contingency is budgeted for the General Fund in 2005.
- The 2005 recommendation provides \$250,000 from the General Fund to revive financing for the Downtown Topeka grants. 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.
- An additional \$2,841,260 is recommended for grants to various organizations in 2005 from the General Fund and Transient Guest Tax Fund, for a total of \$3.1 million including the DTI grant.
- Debt service payments from the Bond and Interest Fund total \$10.6 million in 2004 and \$15.0 million in 2005, an increase of \$4.4 million. \$1.6 million of that increase is tied to the City's refinance of the Kansas Police and Fire Retirement System unfunded liability; \$0.9 million is for debt service on bonds to be issued in 2004; and the remaining is a result of the City taking all the savings from bond refunding in one year to reduce property tax demand in 2004. The 2004 figure is a reduction of \$1.6 million from 2003 expenditures.

Miscellaneous Expenditures Details-General Fund

Budget Summary by Expenditure Category

	Actual 2002	Actual 2003	Adopted 2004	Estimated 2004	Adopted 2005
Personnel Services	41,206	-	-	-	-
Contractual Services	245,259	183,016	176,662	179,400	273,200
Downtown Topeka, Inc.	550,000	-	-	-	250,000
Other Payments/Costs	164	-	-	-	-
Commodities	33,374	30,198	27,300	18,800	16,300
Care of Prisoners	396,421	732,153	365,000	765,000	765,000
Non-Cash Expenditures	49,318	23,338	-	-	-
Vacancy Credits	(1,410,161)	-	(1,550,000)	(1,550,000)	(1,573,250)
General Fund Contingency	169,940	-	5,485,945	-	6,120,000
Total Program	75,521	968,705	4,504,907	(586,800)	5,851,250
General Fund	75,521	968,705	4,504,907	(586,800)	5,851,250
Total Revenues	75,521	968,705	4,504,907	(586,800)	5,851,250

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.

- In 2004, salary savings of \$1,550,000 are budgeted from General Fund Departments even though several positions have been eliminated. The amount represents a 3.0 percent salary shrinkage rate. For 2005, salary savings of \$1,573,250 are budgeted, maintaining a slightly higher (3.1 percent) shrinkage rate.
- State law limits the 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. Flexibility was exercised in 2004 when additional dollars were moved to the transfer to the Planning Fund after the loss of Shawnee County revenue.
- \$4,000 is included in 2004 for the award banquet of the Volunteer Center of Topeka. No funding is recommended for 2005.

Notes on Budget and Personnel

- The Contingency amount in 2005 represents an expected 10.0 percent ending balance.
- The budget contains \$765,000 in both 2004 and 2005 based on actual 2003 expenditures of \$752,153 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 \$400,000 from the approved level. Expenditures for incarcerating offenders continue to rise.
- \$25,000 is added in 2005 to provide stipends for college interns in the Planning Department.
- \$250,000 is included for grants to be distributed by Downtown Topeka, Inc.
- There is \$75,000 in the budget to cover 2005 city election costs.

Miscellaneous Operating Transfers Details

Budget Summary by Agency

	Actual 2002	Actual 2003	Adopted 2004	Estimated 2004	Adopted 2005
Golf Fund	-	-	-	100,000	-
Risk Management Reserve	1,000,000	-	-	-	-
Group Health Ins. Fund	300,000	-	-	-	-
Metropolitan Planning*	517,456	534,532	581,004	836,704	799,719
Unsafe Structures Fund	-	40,000	50,000	50,000	70,000
Bridge Improvement Projects	1,793,650	(63,192)	-	-	-
Information Technology	-	-	-	-	-
Special Street Fund	-	-	-	-	-
Total Program	3,611,106	511,340	631,004	986,704	869,719
General Fund	3,611,106	511,340	631,004	986,704	869,719
Total Revenues	3,611,106	511,340	631,004	986,704	869,719

Discussion

Miscellaneous Operating Transfers comprises amounts budgeted for interfund or interdepartmental transfers.

In 2002 \$1,793,650 was transferred to an internal capital projects account for the Topeka Boulevard Bridge. This transfer was funded with one-time monies generated from excess revenue generated by the 0.25 percent sales tax passed in 1998 to pay for costs associated with the Oakland Expressway Project and the Kansas Avenue Bridge Rehabilitation Project. This revenue source was also used to finance an \$800,000 economic development grant to Go Topeka.

Transfers in 2002 of \$1.0 million to the Risk Management Reserve Fund and \$0.3 million to the Employee Group Health Insurance Fund were financed by a revenue transfer from the Water Utility Fund. The transfer to the Risk Management Reserve Fund partially reimbursed that fund for the \$1.6 million transferred over 2001 and 2002 to the Employees Health Insurance Fund, which had experienced much higher than expected claims. The \$300,000 to the Health Insurance Fund was done to establish a healthy ending balance for 2002.

Notes on Budget

- The transfer to Metropolitan Planning Fund supports the operation of the Planning Department. The Planning Fund shows the total expenditures for the Department.
- Transfers of \$50,000 in 2004 and \$70,000 in 2005 to the Unsafe Structures Fund are included to continue to address the need to demolish abandoned structures in Topeka.
- A one-time transfer of \$100,000 is made to the Golf Fund in 2004 to shore up ending balances in that fund.

Non-Departmental, Operating Details

Budget Summary by Agency

	Actual 2002	Actual 2003	Adopted 2004	Estimated 2004	Adopted 2005
Personnel Services	591,019	741,374	741,374	875,000	880,000
Contractual Services	1,721,978	2,140,903	2,034,000	2,620,000	2,696,034
Other Payments & Costs	5,922,831	6,656,247	7,210,315	7,664,095	8,717,238
Commodities	-	-	-	-	-
Capital Outlay	-	300,000	-	275,000	850,000
Debt Service	12,429,619	12,197,447	10,818,139	10,592,336	14,970,373
Other Financial Uses	-	100,000	-	-	-
Contingency	-	-	750,000	-	750,000
Total Program	20,665,447	22,135,971	21,553,828	22,026,431	28,863,645
Non-General Fund Sources	20,665,447	22,135,971	21,553,828	22,026,431	28,863,645
Total Revenues	20,665,447	22,135,971	21,553,828	22,026,431	28,863,645

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
- 267—Zoo Improvements (abolished in 2004)
- 282—Capital Project Planning
- 285—Unsafe Structures Demolition
- 286—Employees' Retirement Reserve
- 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 2002	Actual 2003	Adopted 2004	Estimated 2004	Request 2005
Jayhawk AAA	26,250	27,563	27,563	27,563	27,000
Topeka Cemetery Association	40,000	40,000	40,000	40,000	100,000
Keep America Beautiful	15,000	15,000	15,000	15,000	15,000
Community Resource Council	96,530	99,724	99,724	99,724	100,400
Arts Council of Topeka	83,000	83,000	83,000	83,000	83,000
Topeka Performing Arts Center	210,000	210,000	210,000	210,000	210,000
Go Topeka	800,000	-	-	-	-
Go Connection	15,000	-	-	-	-
Safe Streets	85,100	85,100	85,100	85,100	85,100
Battered Women's Task Force	30,000	30,000	30,000	30,000	30,000
Shawnee County Family Resource Ctr.	55,000	55,000	55,000	55,000	55,000
YWCA Girls to Girls	10,000	30,000	20,000	20,000	-
Project Access	125,000	125,000	100,000	100,000	100,000
Youth & Social Service Grants	491,674	311,054	374,000	374,000	318,455
Housing and Credit Counseling	-	78,000	78,000	78,000	78,000
Success by Six	-	-	-	-	41,545
Summer Youth Internship Program	-	-	-	-	40,000
Other Grants	-	23,345	-	-	-
Total Program	2,082,554	1,212,786	1,217,387	1,217,387	1,283,500
General Fund	2,082,554	1,212,786	1,217,387	1,217,387	1,283,500
Total Revenues	2,082,554	1,212,786	1,217,387	1,217,387	1,283,500

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 Topeka Cemetery is provided an increase of \$60,000 in 2005 so that it will remain solvent and not be placed under City of Topeka ownership.
- The budget provides \$318,455 from the General Fund for Youth and Social Services (Y&SS) Grants for 2005.
- The YWCA Girls to Girls grant is not funded for 2005. The organization will be able to apply for Youth and Social Service funding as it did prior to receiving a line item General Fund grant.
- The Success by Six program is funded for the first time in 2005. Shawnee County will provide the same level of funding.
- Other agencies are maintained at the 2004 level or reduced slightly.

- A total of \$200,000 from CDBG funds will be combined with \$318,455 from the General Fund to provide \$518,455 for Youth and Social Service Grants. This amount is distributed by the City Council following an application process with recommendations from a review committee.