

1 (Published in the Topeka Metro News December 26, 2011)

2  
3 **ORDINANCE NO. 19680**

4  
5 AN APPROPRIATION ORDINANCE introduced by Interim City Manager Daniel R.  
6 Stanley, approving and adopting certain  
7 amendments to the operating budget for the City  
8 of Topeka, for the year 2011, and appropriating  
9 the amounts for the purpose as set forth therein.

10  
11 BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS:

12  
13 Section 1. *Amendments to the Budget incorporated by reference as a part of this*  
14 *Ordinance.* The amendments to the operating budget for the City of Topeka, Kansas, for  
15 the year 2011 as set forth in a eight (8) page document in the format prescribed by the  
16 Director of Accounts and Reports of the Kansas Department of Administration, as required  
17 by law, which has been published in a summary format together with a notice of public  
18 hearing, is hereby incorporated by reference as a part of this Ordinance with the same  
19 force and effect as if it were set forth herein in its entirety.

20 Section 2. *Amendments to the Budget approved and adopted.* The amendments  
21 to the operating budget as described and incorporated by reference in Section 1 above is  
22 hereby approved and adopted as amendments to the operating budget for the year 2011.

23 Section 3. *Funds appropriated by budget.* The amendments to the budget as  
24 approved and adopted herein shall constitute and shall be declared to be appropriations for  
25 the funds and departments as set forth therein, and the appropriations thus made shall not  
26 be used for any other purpose. No money in any fund or fund type shall be used to pay for  
27 any indebtedness created in excess of the amount appropriated for such fund or fund type,  
28 or for the departments of such fund or fund type as referred to in the operating budget. The  
29 appropriations made herein are for the year 2011 and no expenditures shall be incurred as  
30 being authorized by such appropriations prior to January 1, 2011 or subsequent to  
31 December 31, 2011.

Section 4. *Budget amendments.* Any further amendment to the operating budget must be approved by the Governing Body and enacted in accordance with the provisions of K.S.A. § 79-2929a.

Section 5. *As used in this ordinance "fund" is defined as follows:*

Fund. A fiscal and accounting entity with a self balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Section 6. *The following fund types are authorized:*

Governmental (or statutory) Fund Type: including General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including Enterprise Funds and Internal Service Funds (fixed or flexible); and, Fiduciary Fund Type: including Trust and Agency Funds. This Ordinance applies to all funds as listed on the budget certificate and fund summary adopted and submitted to the county and state.

Section 7. This Ordinance shall take effect and be in force from and after its passage, approval and publication in the official city newspaper.

PASSED and APPROVED by the Governing Body December 20, 2011.

CITY OF TOPEKA, KANSAS

\_\_\_\_\_  
William W. Bunten, Mayor

ATTEST:

\_\_\_\_\_  
Brenda Younger, City Clerk

# City of Topeka, Kansas Operating Budget for Fiscal Year 2011

## Summary of Resources and Appropriations

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: ALCOHOL &amp; DRUG 229</u>			
FUND BALANCE, BEGINNING	\$ 49,552	\$ 238,427	\$ 188,875
REVENUE:			
Evaluation Fees	50,000	85,000	35,000
Diversion Evaluation Fees	2,000	2,000	
Subtotal Revenue	52,000	87,000	35,000
TOTAL BALANCE AND REVENUE	101,552	325,427	223,875
EXPENDITURES:			
PERSONNEL SERVICES	50,413	50,413	-
CONTRACTUAL SERVICES	3,500	23,500	20,000
COMMODITIES	4,500	4,500	-
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances			
TOTAL EXPENDITURES	58,413	78,413	20,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 43,139	\$ 247,014	\$ 203,875

Note: Money spent on remodeling offices in City Hall.

# City of Topeka, Kansas Operating Budget for Fiscal Year 2011

## Summary of Resources and Appropriations

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: METROPOLITAN TRANSIT AUTHORITY 500</u>			
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -
REVENUE:			
GENERAL PROPERTY TAX	4,195,637	4,345,637	150,000
GENERAL PROPERTY TAX-UNCOLLECTIB	(169,546)	(169,546)	-
NRA REBATE	(54,251)	(54,251)	-
MOTOR VEHICLE AD VALOREM TAX	461,075	461,075	-
PAYMENT IN LIEU OF TAX IRB	30,617	30,617	-
Subtotal Revenue	4,463,532	4,613,532	150,000
TOTAL BALANCE AND REVENUE	4,463,532	4,613,532	150,000
EXPENDITURES:			
PAYMENT TO METRO TRANSIT AUTHORI	4,463,532	4,613,532	150,000
TOTAL EXPENDITURES	4,463,532	<b>4,613,532</b>	150,000
RESIDUAL EQUITY TRANSFER			
FUND BALANCE, ENDING	\$ -	\$ -	\$ -

Additional cash came in and would like to transfer it to the MTAA in 2011.

# City of Topeka, Kansas Operating Budget for Fiscal Year 2011

## Summary of Resources and Appropriations

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: WORKERS COMP SELF INSURANCE 641</u>			
FUND BALANCE, BEGINNING	\$ 239,197	\$ 993,929	\$ 754,732
REVENUE:			
FEES FOR SERVICES	1,175,000	1,381,803	206,803
INTEREST INCOME	17,000	17,000	
REFUND AND RECOVERIES	95,000	95,000	-
	-	-	-
Subtotal Revenue	1,287,000	1,493,803	206,803
TOTAL BALANCE AND REVENUE	1,526,197	2,487,732	961,535
EXPENDITURES:			
PERSONNEL SERVICES	58,787	58,787	-
CONTRACTUAL SERVICES	850,000	850,000	-
COMMODITIES	450,000	750,000	300,000
OTHER FINANCIAL USES			
CAPITAL OUTLAY	-		
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances			
TOTAL EXPENDITURES	1,358,787	1,658,787	300,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 167,410	\$ 828,945	\$ 661,535

Revenue increases due to Police and Fire rate being increased from 1.4% of payroll to 3.64%  
 Due to General Fund restraints the rate was lowered to 1% from September through December  
 Claims were higher then predicted.

# City of Topeka, Kansas Operating Budget for Fiscal Year 2011

## Summary of Resources and Appropriations

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: GROUP HEALTH SELF INSURANCE 642</u>			
FUND BALANCE, BEGINNING	\$ 3,918,120	\$ 2,861,851	\$ (1,056,269)
REVENUE:			
CITY CONTRIBUTION	5,495,237	5,604,422	109,185
EMPLOYEE CONTRIBUTION	1,648,215	1,748,649	100,434
RETIREE CONTRIBUTION	1,380,000	1,314,479	(65,521)
COBRA	35,000	40,000	5,000
INTEREST	70,000	1,200	(68,800)
OTHER	-	2,000	2,000
TRANSFER FROM OTHER FUNDS-GENERA	-	1,000,000	1,000,000
TRANSFER FROM RISK RESERVE	-	870,000	870,000
Subtotal Revenue	8,628,452	10,580,750	1,952,298
TOTAL BALANCE AND REVENUE	12,546,572	13,442,601	896,029
EXPENDITURES:			
CONTRACTUAL SERVICES	1,470,000	1,688,567	218,567
OTHER PAYMENTS & COSTS	9,600,000	11,741,114	2,141,114
TOTAL EXPENDITURES	11,070,000	13,429,681	2,359,681
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 1,476,572	\$ 12,920	\$ (1,463,652)

Claims costs were higher than predicted for 2011 and also the General Fund is transferring an additional \$1 million dollars at the direction of the City Council. To maintain the fund balance to a positive number will need an additional transfer from Risk Reserve of \$870,000. The fund balance is not just the cash but also includes our liability for 2011 claims paid out in 2012 estimated to be \$1,823,871.

# City of Topeka, Kansas Operating Budget for Fiscal Year 2011

## Summary of Resources and Appropriations

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: RISK RESERVE (643)</u>			
FUND BALANCE, BEGINNING	\$ 1,689,636	\$ 1,689,636	\$ -
REVENUE:			
MISC INTEREST	25,000	1,200	(23,800)
Subtotal Revenue	25,000	1,200	(23,800)
TOTAL BALANCE AND REVENUE	1,714,636	1,690,836	(23,800)
EXPENDITURES:			
TRANSFER TO GENERAL FUND	100,000	-	(100,000)
TRANSFER TO HEALTH INSURANCE FUND	-	870,000	870,000
TOTAL EXPENDITURES	100,000	870,000	770,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 1,614,636	\$ 820,836	\$ (793,800)

This fund is setup to back up all the reserve funds. It is necessary to transfer money from this fund to maintain a positive fund balance in the Health Insurance Fund.

# *City of Topeka, Kansas Operating Budget for Fiscal Year 2011*

## *Summary of Resources and Appropriations*

Resources and Appropriations	2011 Adopted	2011 Amended	Difference
<u>FUND: UNEMPLOYMENT SELF INSURANCE 644</u>			
FUND BALANCE, BEGINNING	\$ 302,699	\$ 302,699	\$ -
REVENUE:			
FEEs FOR SERVICES	116,500	116,500	-
INTEREST	-	-	-
Subtotal Revenue	116,500	116,500	-
TOTAL BALANCE AND REVENUE	419,199	419,199	-
EXPENDITURES:			
CONTRACTUAL SERVICES	11,000	11,000	-
COMMODITIES	165,000	265,000	100,000
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances			
TOTAL EXPENDITURES	176,000	276,000	100,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 243,199	\$ 143,199	\$ (100,000)

2010.