

(Published in the Topeka Metro News December 16, 2013)

ORDINANCE NO. 19864

AN APPROPRIATION ORDINANCE introduced by City Manager Jim Colson, approving and adopting certain amendments to the operating budget for the City of Topeka, for the year 2013, and appropriating the amounts for the purpose as set forth therein.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TOPEKA, KANSAS:

Section 1. *Amendments to the Budget incorporated by reference as a part of this Ordinance.* The amendments to the operating budget for the City of Topeka, Kansas, for the year 2013 as set forth in a document in the format prescribed by the Director of Accounts and Reports of the Kansas Department of Administration, as required by law, which has been published in a summary format together with a notice of public hearing, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as if it were set forth herein in its entirety.

Section 2. *Addition of Authorized Transfer.* The Schedule of Transfers related to the operating budget for the City of Topeka, Kansas, for the year 2013, as amended, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as it if were set forth herein in its entirety. The Governing Body hereby approves and authorizes a transfer from the Transient Guest Tax Fund to the General Bond and Interest Fund of those moneys collected in support of debt service on the Sunflower Soccer facility, subject to the limits of the budget authority previously adopted for the Transient Guest Tax fund for the year 2013.

Section 3. *Amendments to the Budget approved and adopted.* The amendments to the operating budget as described and incorporated by reference in Sections 1 and 2

above are hereby approved and adopted as amendments to the operating budget for the year 2013.

Section 4. *Funds appropriated by budget.* The amendments to the budget as approved and adopted herein shall constitute and shall be declared to be appropriations for the funds and departments as set forth therein, and the appropriations thus made shall not be used for any other purpose. No money in any fund or fund type shall be used to pay for any indebtedness created in excess of the amount appropriated for such fund or fund type, or for the departments of such fund or fund type as referred to in the operating budget. The appropriations made herein are for the year 2013 and no expenditures shall be incurred as being authorized by such appropriations prior to January 1, 2013 or subsequent to December 31, 2013.

Section 5. *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 6. *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 7. *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:

53 including Trust and Agency Funds. This Ordinance applies to all funds as listed on the
54 budget certificate and fund summary adopted and submitted to the county and state.

55 Section 8. This Ordinance shall take effect and be in force from and after its
56 passage, approval and publication in the official city newspaper.

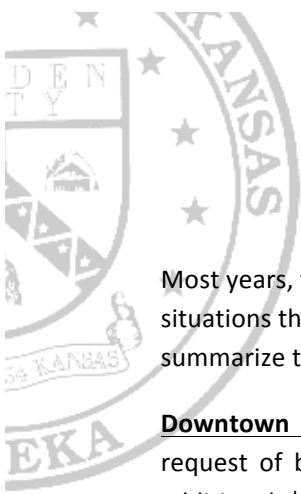
57 PASSED and APPROVED by the Governing Body on December 10, 2013.

58 CITY OF TOPEKA, KANSAS
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Larry E. Wolgast, Mayor

64 ATTEST:
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Brenda Younger, City Clerk



Budget Amendments for 2013 Operating Budget

Most years, the City—like many other communities in Kansas—amends its operating budget to address situations that would potentially push actual expenditures above budgeted authority. The paragraphs below summarize the amendments proposed for the FY13 Adopted Budget.

Downtown Business Improvement District (216) – This is a fund supported solely by fees imposed at the request of businesses in the central business district at the request of those businesses. We request an additional \$30,000 in budget authority funded from the additional revenue generated this year due to changes in fees charged to businesses. This additional expenditure authority would allow the City to use BID funds rather than General funds to pay for the putting up the holiday lights in the downtown area.

Employee Separation Fund (284) – This is a new fund the City established due to the issuance of taxable bonds this fall due to the expected peak of employee separations over the next few years. This fund is to be used to pay the outstanding balance of vacation, sick leave and compensation time at the time of separation. This fund was not established at the time of the 2013 budget approval and so it has no authorized budget for expenditures. The amendment requests \$600,000 in new budget authority, financed from proceeds of the bonds, and to be used as necessary to cover costs of separation in 2013.

KP&F Equalization Fund (287) – This fund is used to pay the penalty assessed by the KP&F system when a member of a certain cohort of police officers or firefighters retire and their final payout of vacation and sick leave results in an increase in pension payments above KP&F's actuarial estimates. So far this year, the City has already paid \$166,613 to KP&F for this penalty. We request additional budget authority of \$200,000 to pay the penalty for expected retirements for the balance of 2013. This increase is funded by moneys on hand (fund balance). The fund was created in 2004 with proceeds of a bond issue.

Community Improvement District (294) – The Council authorized a CID for the Holliday Square Shopping Center. The CID created an additional 1% sales tax on any sales within the district for 20 years. The developer provided the City with invoices of all the improvements made in the district that comply with state law and our agreement for reimbursement. As the sales tax receipts come in, the City uses the sales tax receipts to reimburse the developer until all the certified costs are paid. Since Holliday Square District is new, the City did not budget the expenditures to reimburse the developer for 2013. The request for \$80,000 is to allow the City pay reimbursements to the Developer during 2013 from the sales taxes received by the City.

Finally, we request an amendment to the scheduled interfund transfers anticipated by the FY13 budget. The Council approved an additional one-cent levy of Transient Guest Tax to support the Sunflower Soccer Development. The TGT moneys collected will be used to make payments on special assessment bonds issued by the City to support the project. We anticipate collecting as much as \$260,000 in TGT proceeds for this purpose in FY13 and desire to transfer those moneys to the General Bond and Interest Fund (Fund 301) to be used to offset debt service costs for the project. We will only transfer an amount permitted by the original FY13 spending authority in this fund.

City of Topeka, Kansas Operating Budget for Fiscal Year 2013

Summary of Resources and Appropriations

Resources and Appropriations	2013 Adopted	2013 Amended	Difference
<u>216 DOWNTOWN IMPROVEMENT DISTRICT</u>			
FUND BALANCE, BEGINNING	\$ 32,957	\$ 32,957	
REVENUE:			
SERVICE ASSESSMENT	161,384	196,217	34,833
	-	-	-
Subtotal Revenue	161,384	196,217	34,833
TOTAL BALANCE AND REVENUE	194,341	229,174	34,833
EXPENDITURES:			
CONTRACTUAL SERVICES	166,217	196,217	30,000
TOTAL EXPENDITURES	166,217	196,217	30,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 28,124	\$ 32,957	

City of Topeka, Kansas Operating Budget for Fiscal Year 2013

Summary of Resources and Appropriations

Resources and Appropriations	2013 Adopted	2013 Amended	Difference
<u>284 EMPLOYEE SEPARATION BENEFIT</u>			
FUND BALANCE, BEGINNING	\$ -	\$ -	
REVENUE:			
BOND PROCEEDS	-	5,058,353	5,058,353
	-	-	-
Subtotal Revenue	-	5,058,353	5,058,353
TOTAL BALANCE AND REVENUE	-	5,058,353	5,058,353
EXPENDITURES:			
PERSONNEL SERVICES	0	600,000	600,000
TOTAL EXPENDITURES	-	600,000	600,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ -	\$ 4,458,353	

City of Topeka, Kansas Operating Budget for Fiscal Year 2013

Summary of Resources and Appropriations

Resources and Appropriations	2013 Adopted	2013 Amended	Difference
<u>287 KP&F Fund</u>			
FUND BALANCE, BEGINNING	\$ 1,250,599	\$ 1,250,599	
REVENUE:			
BOND PROCEEDS	-	-	-
	-	-	-
Subtotal Revenue	-	-	-
TOTAL BALANCE AND REVENUE	1,250,599	1,250,599	-
EXPENDITURES:			
PERSONNEL SERVICES	200,000	400,000	200,000
TOTAL EXPENDITURES	200,000	400,000	200,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ 1,050,599	\$ 850,599	

City of Topeka, Kansas Operating Budget for Fiscal Year 2013

Summary of Resources and Appropriations

Resources and Appropriations	2013 Adopted	2013 Amended	Difference
<u>294 CID</u>			
FUND BALANCE, BEGINNING	\$ -	\$ -	
REVENUE:			
CID SALES TAX	-	80,000	80,000
	-	-	-
Subtotal Revenue	-	80,000	80,000
TOTAL BALANCE AND REVENUE	-	80,000	80,000
EXPENDITURES:			
PERSONNEL SERVICES	0	80,000	80,000
TOTAL EXPENDITURES	-	80,000	80,000
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	

City of Topeka

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
Transient Guest Tax	Historic Asset Tourism	94,248	114,354	115,000	12-1697
Transient Guest Tax	Capital Project	200,000	200,000	200,000	12-1118
Transient Guest Tax	General	200,000	175,000	200,000	12-1697
NEW: Transient Guest Tax	General Bond & Interest	-	-	260,000	12-1697
Totals		494,248	489,354	515,000	
Adjustments				260,000	
Adjusted Totals		494,248	489,354	775,000	