

Supplement 5: 2017 Budget Council Q & A



Responses to Councilmember Questions from July 5, 2016 Budget Committee Meeting

1. Provide detail for the Utilities budget in the Parking Fund, specifically a breakdown of electricity expenses.

Below are two charts that summarize this information. The first chart shows the presence of various utility items at the parking sites. The second chart shows the cost per parking site of various utility related items. The bulk of the electricity budget in the garages is for lighting and intake/exhaust fans.

Utilities Details	Employees	Coronado	Park-N-Shop	Townsite	Crosby Place	Centre City	Ninth Street	512 Jackson	Monroe Lot	5th Jackson Lot	Other Parking Lots
Lighting in Garages		X	X	X	X	X	X	X	X	X	X
Intake Fans				4							
Exhaust Fans				4							
Computers/Server			2	2			1				
Automated Gated System			X	X	X	X	X				
Canopeed Light Poles									X	X	X
Restrooms		1	1	2	1	1	2	1			
Fire Sprinkler System				6	6	6					
Trash		1		1		1					
Landline Phones			1	1			1				
Device Phones			1	2	1	1	3				
Employee Cell Phones	12										

Utilities	Accounting Unit	Coronado	Park-N-Shop	Townsite	Crosby Place	Centre City	Ninth Street	512 Jackson	Meter Parking-Onstreet	Monroe Lot	Other Parking Lots
Electricity	52001-0	\$ 32,000.00	\$ 17,981.00	\$ 75,480.00	\$ 22,680.00	\$ 22,680.00	\$ 35,640.00	\$ 35,000.00	\$ 6,185.00	\$ 1,728.00	\$ 6,885.51
Natural Gas	52002-0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	52003-0	\$ 404.00	\$ 250.00	\$ 1,696.00	\$ 211.00	\$ 208.00	\$ 206.00	\$ 276.00	\$ 3,246.00	\$ -	\$ -
Solid Waste Disposal	52004-0	\$ 202.00	\$ -	\$ 324.00	\$ -	\$ 181.92	\$ -	\$ -	\$ 180.00	\$ -	\$ -
Sewer Service	52005-0	\$ 400.00	\$ 266.00	\$ 311.00	\$ 198.00	\$ 205.00	\$ 221.00	\$ 304.00	\$ 70.00	\$ -	\$ -
Storm Water	52008-0	\$ 568.20	\$ 757.92	\$ -	\$ 150.96	\$ -	\$ 1,400.04	\$ 340.68	\$ 1,972.00	\$ -	\$ -
Communications - Postage	52100-0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,120.00	\$ -	\$ -
Communications - Voice	52101-0	\$ 471.73	\$ 1,232.05	\$ 1,384.38	\$ 1,555.11	\$ 5,800.00	\$ 3,807.34	\$ 380.79	\$ 885.00	\$ -	\$ -
Communications - Data	52102-0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 34,045.93	\$ 20,486.97	\$ 79,195.38	\$ 24,795.07	\$ 29,074.92	\$ 41,274.38	\$ 36,301.47	\$ 16,658.00	\$ 1,728.00	\$ 6,885.51

Supplement 5: 2017 Budget Council Q & A



2. Provide a chart of contingency budgets and their uses.

A contingency is budgeted in individual funds to prepare for an unforeseen event or circumstance; to allow for fluctuating expenditures if revenues are higher than expected; and to maintain the mill levy in mill-levy supported funds (required by the State to represent prior year cash amounts). This is a common and best practice in governmental accounting, and is not new to the City of Topeka but has been introduced in several funds in 2017. In most instances, the contingency is not utilized but allows for flexibility in budget authority. In all cases, that amount will not be spent if the cash is not available.

See below for a chart briefly explaining why the contingency amounts are included in the 2017 budget.

Fund	2017 Contingency Amount	Potential Contingency Use
Business Improvement District	\$ 9,174	This fund is a "pass through" fund, meaning the City simply receives revenues from the Downtown Business Improvement District entities then passes it on to Downtown Topeka, Inc. to administer. Budgeting a contingency simply allows the City to transfer additional revenue if received.
Court Technology	\$ 200,000	The 2017 budget includes a contingency to allow for potential additional expenses related to court software.
Alcohol Drug	\$ 36,852	The 2017 budget includes contingency to allow for unforeseen expenses related to personnel. Since the majority of this fund is dedicated to an FTE, it's very possible that benefits could change based on individual circumstances.
Law Enforcement	\$ 140,921	The 2017 budget includes a contingency to allow for potential unforeseen expenses related to TPD training or crime prevention. This fund has a large cash balance available if needed.
Transient Guest Tax	\$ 132,389	This fund is a "pass through" fund, meaning the City simply receives revenues from the State and then passes it on to the designated entities per the formula approved by the TGT Committee. Budgeting a contingency simply allows the City to transfer additional revenue if received.
Retirement Reserve	\$ 1,199,848	This funds payouts for employees who retire or separate employment. The exact timing of retirement and separations cannot be projected so the philosophy moving forward will be to budget the cash balance to prepare for any circumstance.
Neighborhood Revitalization	\$ 247,882	The entire cash balance in the fund has been budgeted to prepare for uses related to affordable housing.
Historic Preservation	\$ 113,194	It is expected that this fund will be fully expended in 2016, however a contingency is budgeted in the event not all expenses occur in 2016.
Countywide Half Cent Sales	\$ 661,624	This fund is a "pass through" fund, meaning the City simply receives revenues from the State and then passes it on for the designated uses per the formula approved in the Interlocal Agreement. Budgeting a contingency simply allows the City to transfer additional revenue if received.
Motor Fuel	\$ 606,211	Budgeting a contingency allows for unforeseen expenses related to street maintenance.
Citywide Half Cent	\$ 4,155,075	In preparation for the potential sunset of this fund, the philosophy until the end of the tax will be to budget the entire cash balance each year in order to give flexibility to fund projects identified in the CIP or expenditures in accordance with City priorities in street repair.
Facilities	\$ 395,563	Budgeting a contingency allows for unforeseen expenses related to facilities maintenance.
Special Liability*	\$ 946,809	In order to maintain the mill levy, it's required to budget the cash carry over in mill levy supported funds. Special Liability contingency may be used for the purposes of the fund, which is to fund its officers and employees against tort or civil rights claims, and to pay judgments or settlements resulting from such claims.
Debt*	\$ 1,323,889	In order to maintain the mill levy, it's required to budget the cash carry over in mill levy supported funds. It is not anticipated that contingency would be utilized in this fund.
General Fund*	\$ 9,480,427	In order to maintain the mill levy, it's required to budget the cash carry over in mill levy supported funds. It is not anticipated that contingency would be utilized in this fund.
Sum	\$ 19,649,858	

*Prior contingency amounts were holding places for the state forms. These figures have been finalized and reflect cash carry over from prior years.

Supplement 5: 2017 Budget Council Q & A



3. Please provide additional detail for office supply budgets.

In addition to the items listed on [Supplement 2](#), office supply purchases include: larger purchases such as chairs, filing cabinets, water cooler rentals, and smaller purchases such as pens, pencils, staples, staplers, paper clips, tape, CDs/DVDs for storage, file folders, envelopes, as well as special stocks of paper for various tasks such as payroll, vendor checks, and W2s.

4. What is budgeted in “Consumable Items”?

The chart below shows the 2017 consumables budget for departments along with a description of what is purchased. Generally, a consumable is defined as a good used by The City of Topeka that must be replaced regularly because they are either used up or worn out.

PROPOSED 2017 BUDGET: CONSUMABLE ITEMS EXPENSE BY DEPARTMENT		
Department	Amount	Description of Expense
Council	\$ 115	Small portion spent on Lindyspring water.
Fire	\$ 88,685	Hoses, axes and halogens, bolt cutters, EMS supplies, ladders, nozzles, assorted tools.
Human Resources	\$ 8,000	Retirement plaques, service recognition pins. Supplies for trainings, interviews, etc.
IT	\$ 970	Lindyspring water.
Executive	\$ 50	Items for meetings as needed.
Mayor	\$ 30	General items as needed.
Neighborhood Relations	\$ 8,954	Weed control, flyers, tools, bags, wristbands, books, sunscreen, and bug spray.
Planning	\$ 40	Cleaning supplies.
Police	\$ 223,126	Digital storage, weapons and cartridges, traffic items, field drug test kits, disposable gloves, evidence preservation.
Public Works	\$ 15,200	Tools and supplies (fiber glass, chainsaw, edger etc.).
Facilities	\$ 12,000	Cleaning supplies, breakroom supplies, and new/duplicate keys.
Fleet	\$ 26,470	Tools, air compressors, flashlights.
Parking	\$ 15,500	Tools, batteries, keys, cleaning supplies, meter locks, toiletries, garbage bags.
Utilities	\$ 192,701	Tools, cleaning supplies, and equipment (filters, dollies, pumps, batteries etc.).
Zoo	\$ 25,000	Animal care/cleaning supplies, tools, bedding, and education supplies. (paint, disinfectant, elephant feeder).
Total	\$ 616,841	

5. Please clarify how we are funding Chief Wayne’s contract.

Interim Fire Chief Wayne’s contract is being paid out of the Fire Department Budget in the General Fund. It is being covered through savings from other areas in the General Fund.