



# Inter-Departmental Communication

DATE: October 24, 2001

TO: Evert Asjes III, Chair, and Members of the Finance and Audit Committee

FROM: Mark Funkhouser, City Auditor

SUBJECT: More Information on the City's Budget Structure

Last week, we presented a memo on the budget structure and the committee asked for further information. The information you asked for is in the attached tables.

The first table compares expenditures by department in 1991 and 2001 (adopted budget). The table includes the growth rate for each department.

The second table compares each department's portion of the city's total budget in 1991 and 2001 (adopted budget).

If you have any questions or need more information, feel free to contact me.

cc: Mayor Kay Barnes  
Members of the City Council  
Robert Collins, City Manager  
Larry Plaisted, Budget Officer

**Table 1. Expenditures by Department and Program Area (1991 and 2001)**

Department or Program Area	1991 (actual)	2001 (adopted budget)	Difference (2001-1991)	Percent Change
Assistance to School Districts	\$23,681,967	\$0	-\$23,681,967	-100.0%
Aviation	49,709,670	106,521,903	56,812,233	114.3%
Board of Election Commissioners	1,701,015	2,117,398	416,383	24.5%
City Development	8,092,594	12,400,839	4,308,245	53.2%
Codes Administration	3,008,966	5,951,141	2,942,175	97.8%
Incentives and Contingent Appropriation	0	20,044,686	20,044,686	N/A
Convention and Entertainment Centers	12,003,305	21,671,975	9,668,670	80.6%
Convention and Tourism	3,187,181	8,825,000	5,637,819	176.9%
Debt Service	10,487,979	60,010,550	49,522,571	472.2%
Environmental Management	0	14,631,091	14,631,091	N/A
Finance	12,661,483	9,452,262	-3,209,221	-25.3%
Fire	44,998,028	60,546,926	15,548,898	34.6%
Health	9,678,452	12,519,621	2,841,169	29.4%
Health and Medical Care Facilities	29,424,086	35,759,865	6,335,779	21.5%
Housing and Community Development	9,780,505	16,185,257	6,404,752	65.5%
Human Relations	871,879	1,354,401	482,522	55.3%
Human Resources	1,355,718	2,426,962	1,071,244	79.0%
Information Technology Department	0	11,117,916	11,117,916	N/A
Kansas City Museum	815,022	1,111,987	296,965	36.4%
Law	3,426,506	2,827,602	-598,904	-17.5%
Legislative Assistance	973,370	1,754,766	781,396	80.3%
Municipal Court	4,014,360	5,204,499	1,190,139	29.6%
Neighborhood and Community Services	11,744,160	23,471,381	11,727,221	99.9%
Office of the City Manager	1,465,493	5,509,931	4,044,438	276.0%
Office of the Mayor and Council	1,426,698	2,646,029	1,219,331	85.5%
Parks and Recreation	30,841,673	52,319,597	21,477,924	69.6%
Police	81,669,089	122,801,394	41,132,305	50.4%
Public Transportation	25,049,450	30,007,634	4,958,184	19.8%
Public Works	72,755,721	109,483,776	36,728,055	50.5%
Pollution Control	22,884,637	0	-22,884,637	-100.0%
Water Services	49,110,006	124,865,447	75,755,441	154.3%
Water and Pollution Control combined	71,994,643	124,865,447	52,870,804	73.4%
<b>Total</b>	<b>\$526,819,013</b>	<b>\$883,541,836</b>	<b>\$356,722,823</b>	<b>67.7%</b>

Sources: Adopted City Budgets.

**Table 2. Share of Total Expenditures by Department and Program Area (1991 and 2001)**

Department or Program Area	Portion in 1991	Portion in 2001	2001 Expenditures (Adopted Budget)	2001 Expenditures if Portion Was the Same as in 1991	Difference
Assistance to School Districts	4.5%	0.0%	\$0	\$39,717,641	-\$39,717,641
Aviation	9.4%	12.1%	106,521,903	83,369,377	23,152,526
Board of Election Commissioners	0.3%	0.2%	2,117,398	2,852,816	-735,418
City Development	1.5%	1.4%	12,400,839	13,572,299	-1,171,460
Codes Administration	0.6%	0.7%	5,951,141	5,046,415	904,726
Incentives and Contingent Appropriation	0.0%	2.3%	20,044,686	0	20,044,686
Convention and Entertainment Centers	2.3%	2.5%	21,671,975	20,131,054	1,540,921
Convention and Tourism	0.6%	1.0%	8,825,000	5,345,304	3,479,696
Debt Service	2.0%	6.8%	60,010,550	17,589,662	42,420,888
Environmental Management	0.0%	1.7%	14,631,091	0	14,631,091
Finance	2.4%	1.1%	9,452,262	21,234,902	-11,782,640
Fire	8.5%	6.9%	60,546,926	75,467,360	-14,920,434
Health	1.8%	1.4%	12,519,621	16,231,983	-3,712,362
Health and Medical Care Facilities	5.6%	4.0%	35,759,865	49,347,898	-13,588,033
Housing and Community Development	1.9%	1.8%	16,185,257	16,403,139	-217,882
Human Relations	0.2%	0.2%	1,354,401	1,462,251	-107,850
Human Resources	0.3%	0.3%	2,426,962	2,273,710	153,252
Information Technology Department	0.0%	1.3%	11,117,916	0	11,117,916
Kansas City Museum	0.2%	0.1%	1,111,987	1,366,895	-254,908
Law	0.7%	0.3%	2,827,602	5,746,682	-2,919,080
Legislative Assistance	0.2%	0.2%	1,754,766	1,632,464	122,302
Municipal Court	0.8%	0.6%	5,204,499	6,732,587	-1,528,088
Neighborhood and Community Services	2.2%	2.7%	23,471,381	19,696,435	3,774,946
Office of the City Manager	0.3%	0.6%	5,509,931	2,457,816	3,052,115
Office of the Mayor and Council	0.3%	0.3%	2,646,029	2,392,752	253,277
Parks and Recreation	5.9%	5.9%	52,319,597	51,725,370	594,227
Police	15.5%	13.9%	122,801,394	136,969,348	-14,167,954
Public Transportation	4.8%	3.4%	30,007,634	42,011,083	-12,003,449
Public Works	13.8%	12.4%	109,483,776	122,020,507	-12,536,731
Pollution Control	4.3%	0.0%	0	38,380,418	-38,380,418
Water Services	9.3%	14.1%	124,865,447	82,363,665	42,501,782
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>\$883,541,836</b>	<b>\$883,541,836</b>	

Sources: Adopted City Budgets.