

City of Topeka
Comprehensive Annual Financial Report



For Year Ending December 31, 2015



2015
CALENDAR

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY OF TOPEKA, KANSAS

For The Year Ending December 31, 2015

Prepared by the Administrative and Financial Services Department

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CITY OF TOPEKA, KANSAS

Comprehensive Annual Financial Report
For the year ending December 31, 2015

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INTRODUCTORY SECTION



CITY OF TOPEKA

Jim Colson, City Manager

Administrative and Financial Services Department

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May 9, 2016

Honorable Mayor Larry Wolgast
Honorable Members of the City Council
and Citizens of Topeka, KS:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the City of Topeka, Kansas (the City) for the fiscal year ended December 31, 2015. The CAFR has been prepared by the Administrative and Financial Services Department in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB). Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. I believe that the data, as presented, is accurate in all material respects; that its presentation fairly shows the financial position and the results of the City's operations as measured by the financial activity of its various funds; and that the included disclosures will provide the reader with an understanding of the City's financial affairs.

Mize Houser and Company P.A., an independent firm of licensed certified public accountants, audited the City's financial statements and issued an unmodified opinion on the governmental and business-type activities of the City of Topeka's financial statements for the year ended December 31, 2015.

GASB Statement No. 34 requires that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of a Management's Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Our CAFR is divided into the following sections:

The Introductory Section includes information about the organizational structure of the City, the City's economy, major initiatives, status of City services, and cash management.

The Financial Section is prepared in accordance with the GASB 34 requirements by including the MD&A, the Basic Financial Statements including notes and the Required Supplementary Information. The Basic Financial Statements include the government-wide financial statements that present an overview of the City's entire financial operations and the fund financial statements that present the financial information of each of the City's major funds, as well as non-major governmental, fiduciary

and other funds. Also included in this section is the Independent Auditors' Report on the basic financial statements.

The Statistical Section includes tables containing historical financial data, debt statistics, and miscellaneous social and economic data of the City that are of interest to potential investors in our bonds and to other readers. The data includes ten-year revenue and expenditure information on an inflation-adjusted basis.

PROFILE OF TOPEKA

Topeka is the capital city of Kansas and the seat of Shawnee County. It is situated along the Kansas River in northeast Kansas. As of the 2010 census, the city population was 127,473 and has shown a modest population growth of 2.1 percent since 2000. The Topeka Metropolitan Statistical Area had a 2010 population of 233,870. Topeka is also the county seat of Shawnee County, Kansas which has a population of more than 171,000 and an area of 550 square miles. In addition to Topeka, Shawnee County includes three small incorporated towns and a variety of recreational facilities, lakes, golf courses and both suburban and "rural" housing options. Topeka was chartered as a city in February 1857 and chosen as the capital city of Kansas in 1861.

The City of Topeka operates under a council manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager. The City is governed by a ten-member Governing Body, including a directly elected Mayor and a nine-member City Council, elected by district. Governing Body members serve 4-year staggered terms. A City Manager, appointed by the Governing Body, is responsible for the implementation of the Governing Body's policy and the day-to-day operations of the City. The City has 1,150 employees responsible for a wide range of services, including public safety, municipal court, construction and maintenance of the City's street and traffic infrastructure network, water utility, wastewater utility, stormwater utility, social services, planning and zoning, the zoo, and many others.

Topeka is located in the center of the United States, approximately equidistant between the east and west coasts and between Mexico and Canada. Topeka's transportation needs are served by a comprehensive transportation network, including Interstate Highway 70 / 470, Interstate Highway 35 (Kansas Turnpike), U. S. Highway 24, U. S. Highway 40, U. S. Highway 75, and Kansas Highway 4. Burlington Northern Santa Fe and Union Pacific serve the region's freight needs, while AMTRAK Passenger Rail Service is available to either Chicago or Los Angeles. Forbes Field Airport provides limited scheduled air service and Kansas City International, a 73 mile Interstate drive east of Topeka, is served by 13 major commercial airlines and their connection partners, offering over 200 daily departures with nonstop jet service to 43 destinations.

This CAFR includes the financial activities of the primary government, which encompasses several enterprise activities.

TOPEKA'S ECONOMY AND OUTLOOK

Topeka is the economic hub of northeast Kansas and a vital retail center. A 2015 Kansas Department of Revenue Study indicated the City captures more than 91% of sales tax generated in Shawnee County. This same study documented Topeka's pull factor as 1.32 (2015)—meaning that Topeka “exports” a significant share of its sales tax burden to non-Topeka residents. Moody's estimates that the cost of energy in Topeka is 18 percent less than the national average, contributing to an overall cost of doing business in Topeka that is 15 percent less than the national average. Topeka has a diverse business community ranging from federal and state government to distribution centers and manufacturing facilities, complimented by a full range of retail and service businesses. This employer mix presents both opportunities and challenges for Topeka currently and in the future. Payless ShoeSource, Hill's Pet Nutrition, Security Benefit Group, Western Resources, and Blue Cross and Blue Shield of Kansas are all headquartered in Topeka.

Washburn University, located in the center of the city, offers undergraduate degrees in more than 45 different areas and a wide variety of professional graduate programs including a law school. Washburn, which serves a student population of over 7,300, has new campus living centers and lifestyle amenities that have resulted in more traditional students finding Washburn a perfect fit for their college years. Topeka is also the home of the Washburn Institute of Technology which offers a wide variety of secondary, post-secondary and customized business training programs. In addition, the University of Kansas, Kansas State University, and Emporia State University are within an hour's drive bringing the total number of college students in the immediate area to more than 63,000.

Topeka and Shawnee County are served by five public school districts that offer a wide variety of quality educational programs to more than 26,000 students. Additionally, a number of private schools provide educational alternatives to both elementary and secondary students.

Topeka offers a quality of life that includes a zoo, parks, golf courses, community theatre, concerts and shows, festivals, sporting events, and myriad social services. Attractions include Heartland Park Topeka, the Brown vs. Board National Historic Site, the State Capitol complex and Governor's Mansion, the Kansas History Center, the Great Overland Station and a variety of museums. The community boasts two outstanding hospitals, five specialized medical facilities, and a wide variety of specialized health services that make it a major regional medical center for the state.

In 2008 and 2009, the United States economy experienced a significant economic downturn, with significant losses in the stock market, rising unemployment, and decreasing consumer confidence. Like most cities, Topeka, has been hit hard by the economic slowdown. While the softening of some sectors has stalled the local economy, some professional services categories that have long been critical to Topeka's economy have displayed stability or growth over the last three years. Health care, manufacturing, and even the public sector, after experiencing some job losses, have recovered and improved to the point where these industries together now employ more people than during the economic peak in 2000. Unemployment rates continue to decrease in Topeka. For example, last March the unemployment rate was 4.6% and it is currently at 4.1%. Building permits remain steady from the previous year, with new construction making a positive contribution towards property valuations. Commercial growth remains steady with starting the construction of a downtown boutique hotel in 2016,

as well as significant expansion of a major financial services company, also in 2016. Per capital personal income was down by .10% to \$40,720 in 2015.

The City's property tax revenue, one of the single largest sources of tax revenue for the City's general fund, has grown at a modest pace in recent years, reflecting the growth in property values and prices during the time period. The City's tax base remained relatively stable through the recession and total assessed valuation is trending toward pre-recession levels. Trends in other sources of local tax revenue—sales tax primarily—have also seen modest growth as the City experiences an overall growth in our economy. Increases in real property are driven primarily by new construction, which on average grows around \$11 million a year. Two tax exempted properties through IRB exemptions will come onto the tax rolls for the 2016 budget. State assessed valuations on average have grown approximately 6% a year over the last 5 years.

Topeka's economy is improving, but remains at risk. The reliance on public sector for job gains is an economic weakness as is the relatively weak population growth. However, good transportation infrastructure benefits manufacturing and distribution. This infrastructure, combined with the low costs of living and doing business, should attract business activity.

MAJOR INITIATIVES AND ACHIEVEMENTS

A number of significant initiatives, outlined below, are underway in Topeka that will have a positive effect on the City's economic health and its ability to provide services to residents and businesses.

Economic Development

The challenge of financing local public infrastructure improvements and operations has been met creatively by both government and citizens in the recent past. New funding has come in the form of a dedicated citywide sales tax to address existing infrastructure needs. The 10-year citywide ½ cent sales tax was approved in 2009 and expires October 2019 and was specifically dedicated to improving *existing* citywide infrastructure. To date, nearly \$68 million has been used to improve existing streets, curbs, and sidewalks. In addition to improved City infrastructure, we have seen a significant reduction in G.O. debt demanded for such projects.

In addition to a specific citywide sales tax, Topeka also receives funds from a county wide ½ cent sales tax. The tax was approved by the voters and speaks to the strong City/County relationship and commitment to community, economic, and infrastructure development. This sales tax generates approximately \$15 million annually – including \$5 million for countywide economic development. The tax expires in December 2016. In November of 2015, City voters approved a 15-year extension starting in 2017 and lasting until 2031. The primary focuses are renewed infrastructure, economic development and quality of life improvements.

In June of 2015 incentives were approved to retain the Federal Home Loan Bank in Topeka who will be building an 80,000 square foot facility, costing \$20 million and creating 17 new jobs. In addition Mars announced the expansion of the current facility with a \$100 million addition with an additional 70 new jobs.

The downtown redevelopment project, started in 2014, is a \$5.8 million restoration project spanning four blocks. The landscaping and pocket parks are expected to be complete in the summer of 2016. The project also included new street, sidewalk and lighting improvements, as well as new water mains and storm sewers. An influx of private capital – over \$3.0 million – makes this project a unique public/private partnership. The private contributions are pledged to enhance aesthetics, including decorative arches and eight new pocket parks.

The first major project has been announced for downtown which is a boutique hotel that is expected to start construction in November 2017. This will be an investment of approximately \$8 million and will add 106 hotel rooms to downtown Topeka.

OTHER FINANCIAL INFORMATION

Internal Controls

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Process

The City's budget is a detailed operating plan, which identifies estimated costs and results in relation to estimated revenues. The budget includes: (1) the programs, projects, services, and activities to be carried on during the fiscal year; (2) the estimated revenue available to finance the operating plan; and (3) the estimated spending requirements of the operating plan. The budget represents a process where policy decisions by the Governing Body are made, implemented, and controlled.

The annual budget process begins 15 months before the start of each fiscal year, when the Administrative and Financial Services Department prepares a revised five-year financial forecast. The financial forecast serves as the foundation for planning and control, projecting revenues and expenditures for the next five years and comparing the prior year's projections with actual results. The Administrative and Financial Services Department also reviews and coordinates the annual Capital Improvement Program and budget. The resulting proposed budget is submitted to the City Manager. The City Manager reviews and, as appropriate, revises the proposed budget and then, six months before the new year, submits a recommended budget to the Governing Body. The Governing Body holds public hearings to receive input from citizens. The budget is adopted approximately four months before the start of the new fiscal year and is submitted to the State of Kansas in compliance with State statutes.

The legal level of budgetary control is at the individual fund level, and City policy provides authority for intra-fund modifications of the budget. The budget is prepared by fund, function, cost center and superior commitment item. Legal appropriated annual budgets are statutorily required for most, but not all, operations. City practice is to adopt budgets for all funds. Budget to actual comparisons are provided in this report for each individual governmental fund for which a legal appropriated annual budget has been adopted.

In addition to the five-year financial forecast, the City develops a Capital Improvement Program (CIP) with the goal of facilitating area-wide economic development by updating the City's roads, bridges and drainage systems, as well as maintaining its facilities. Capital spending for 2015 totaled \$43,770,629 including projects for road improvements, levee repairs, infrastructure, and continued upgrades to City owned and leased buildings. Planned capital spending for 2017 totals \$96,906,936, and total projected spending in the five year capital improvement program that extends through 2021 is \$296,209,316. The CIP is funded on a year-by-year basis from various funding sources, including annual operating revenues from property tax and sales tax, or by issuing bonds and making debt service payments over a period of years.

Topeka is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principal and Audit Requirements for Federal Awards. Single audits are intended to eliminate duplication of audit effort by providing for only one audit entity-wide, specifically designed to meet the needs of all interested parties. Although individual federal grantor agencies may still arrange for additional audit work if they consider it necessary for their purposes, the law requires that any additional work be built upon the single audit.

Cash Management

The City's investment priorities seek the preservation of capital, liquidity and yield. A priority is placed on the soundness of financial institutions holding our assets and the types of investments permitted by the State of Kansas Statutes. During 2015, idle funds were invested in certificates of deposit, obligations of the U.S. Treasury, government agency securities, repurchase agreements, money market funds, and the State of Kansas Municipal Investment Pool. The weighted average maturity was 1.25 years and the average yield to maturity was 0.61%. The fair value of investments totaled \$125,349,011 at December 31, 2015. The Employees' Retirement System deposits and investments are maintained by the State of Kansas, outside the City Treasury, and follow policies established by their respective governing boards.

Risk Management

It is the policy of the City to purchase commercial insurance against property or liability risks. The City is self-insured for workers' compensation claims. Claims payment history (experience) and payroll costs (exposure) are considered when calculating the claims liabilities and workers' compensation outstanding liabilities for each department. The City's insurance/self-insurance program is reviewed annually in the budget process. The claims liabilities and workers' compensation liabilities reported on the statement of net assets have been actuarially determined and include an estimate of incurred but not reported losses.

INDEPENDENT AUDIT

The City's Charter requires an annual audit of the Controller's records. These records, represented in the Comprehensive Annual Financial Report, have been audited by the nationally recognized certified public accounting firm, Mize Houser & Company P.A. The Independent Auditors' Report on our current financial statements is presented in the Financial Section. As a recipient of Federal and State financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management. As a part of the City's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal financial assistance programs, and to evaluate the City's compliance with applicable laws and regulations.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (CAFR) to the City of Topeka for its Comprehensive Annual Financial Report (CAFR) for the period ending December 31, 2015. In addition to this award, the City also receives the Distinguished Budget Award for the 2016 budget and the Popular Annual Financial Award (PAFR) for the period ending December 31, 2015.

I would like to express my appreciation to the entire staff of the Administrative and Financial Services Department whose professionalism, dedication and efficiency are responsible for the preparation of this report. Certain individuals worked many extra hours and exhibited extraordinary effort in ensuring the accuracy and timeliness of this report. Finally, I want to thank the Mayor and the City Council for their interest and support in planning and conducting the City's financial operations.

Respectfully submitted,

Jim Colson



City Manager

Brandon Kauffman



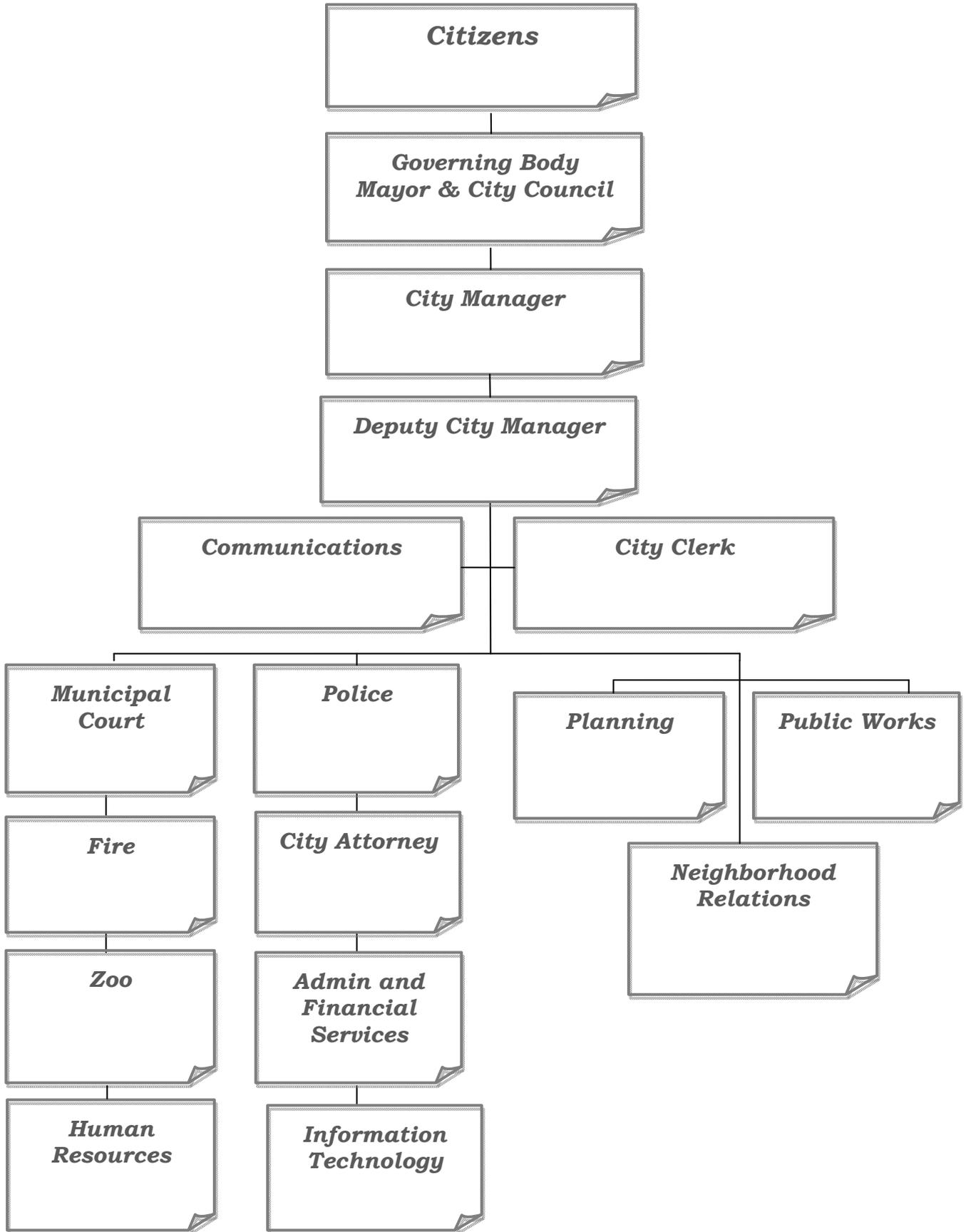
Director of Administrative and Financial Services

Simon Martinez



Chief Accounting Officer

2015 City's Organizational Chart



**City of Topeka, Kansas
Comprehensive Annual Financial Report
Principal Officials for the Year Ended December 31, 2015**

Mayor

Larry Wolgast, Mayor

City Council Members

<u>Name</u>	<u>District #</u>	<u>Current Term Expires</u>
Karen Hiller	1	November 2017
Sandra Clear	2	November 2019
Sylvia Ortiz	3	November 2017
Vacant	4	November 2019
Michelle De La Isla	5	November 2017
Brendan Jensen	6	November 2019
Elaine Schwartz	7	November 2017
Jeff Coen	8	November 2019
Richard Harmon	9	November 2017

City Manager

Jim Colson, City Manager

Department Heads

Deputy City Manager, Doug Gerber
Interim Chief of Fire, Tim Wayne
Neighborhood Relations, Sasha Stiles
Human Resources, Jacque M. Russell
Information Technology, Mark M. Biswell
City Attorney, Lisa Robertson
Municipal Court, Administrative Judge Jason Geier
Planning, William Fiander
Chief of Police, James Brown
Public Works, Jason Peek
Zoo, Brendan M. Wiley
Finance, Brandon Kauffman

Prepared by Administrative and Financial Services Department

Brandon Kauffman, Director of Finance
Simon Martinez, Chief Accounting Officer
Rachelle Matthews, Principal Account
Amanda Meyer, Accountant II
Kristin E. Ready, Accountant II
Deidre E. Chinn, Accounts Receivable and Utility Billings Specialist



Government Finance Officers Association

**Certificate of
Achievement
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Presented to

**City of Topeka
Kansas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Topeka, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Topeka, Kansas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the "Kansas Municipal Accounting and Audit Guide." These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Topeka, Kansas, as of December 31, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund, special street repairs fund, and the sales tax – street repairs fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note 2.C. to the financial statements, the City implemented GASB 68 during the current year. As a result of the implementation, a restatement was made to the net position for the proportionate share of the City's net pension liability at December 31, 2014. Our opinion is not modified with respect to this matter.

Prior Period Restatement

As discussed in Note 2.C. to the financial statements, certain errors resulting in amounts previously reported as utility receivables as of December 31, 2014, were discovered by management of the City during the current year. Accordingly, these amounts have been restated in the December 31, 2015, financial statements now presented, and adjustments have been made to net position to correct the error. Our opinion is not modified with respect to these matters

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 4 – 16, and the schedule of funding progress on page 64, the schedule of the City's proportionate share of the net pension liability on page 65, and the schedule of City contributions on page 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying account and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mike Houser: Company PA

Certified Public Accountants

Lawrence, Kansas
May 9, 2016

CITY OF TOPEKA, KANSAS

MANAGEMENT'S DISCUSSION AND ANALYSIS Fiscal Year Ended December 31, 2015

As management of the City of Topeka, KS, we offer you this discussion and analysis, which is an overview and analysis of the City of Topeka's (the "City") financial statements, a narrative overview and analysis of the financial activities of the City for the year ended December 31, 2015. We present all amounts as whole dollars, except as otherwise indicated. The information contained here, as well as the information contained in the letter of transmittal, are intended to provide the reader of the financial statements with a well-rounded picture of the City's financial condition.

FINANCIAL HIGHLIGHTS

- The net position of the City at the close of the most recent fiscal year was \$411.6 million. Of this amount, \$934,939 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position decreased from \$479.4 million in 2014 to \$411.6 million. The decrease is mainly comprised of an implementation of GASB 68.
- At the close of 2015, the City's governmental funds reported combined ending fund balances of \$47.5 million, an increase of \$6.7 million in comparison with the prior year. At the end of 2015, unassigned fund balance for the General Fund was \$18.2 million or 20.3% of General Fund revenues, and 21.7% of General Fund expenditures. To see more details on the makeup of the fund balance, see the table in the *Notes* to the financial statements.
- For the General Fund, actual resources available for appropriation in 2015 (inflows) was over budget by \$1.4 million for those resources, while actual appropriations (outflows) were \$3.7 million less than budgeted for the year, using the total budgeted amount, which includes the amount budgeted for the fund balance and special item for parks and recreation.
- The City's total bonded debt saw a net decrease of \$4 million during 2015. See the *Notes* to the financial statements for more detailed information about the City's indebtedness.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Comprehensive Annual Financial Report consists of four major sections: introductory, financial, statistical and single audit. The financial statements included are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves. Other statements included provide financial information about activities for which the City acts solely as an agent for the benefit of entities outside of the government.

The City presents two kinds of statements, each providing a different perspective of the City's finances. The reporting focus is on both the City as a whole (government-wide) and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. The fund financial statements focus on the individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. Both perspectives allow the user to address relevant questions, broaden the basis of comparison and enhance the City's accountability.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a format similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. So, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods. For example, uncollected taxes are reported as assets, despite the fact that the City has not received the actual cash from those levies.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental activities (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The City's governmental activities include general government, public safety, public works, public housing, social services and interest. Property taxes, sales taxes, franchise fees, motor fuel taxes and transient guest taxes finance most of these activities. The City's business-type activities include a combined water, water pollution control, and storm water utility and public parking facilities.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements provide detailed information about the most significant funds, but not about the City as a whole. Some funds are required to be established by State law or by bond covenants. In addition, the City Council establishes other funds to help control and manage money for particular purposes, or to demonstrate that the City is complying with legal requirements for using certain taxes, grants, and other money. The City has three types of funds—**governmental, proprietary, and fiduciary**—which use different accounting approaches.

Governmental funds—Most of the City's basic services are reported in its governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for future spending. These funds are reported using an accounting method called the *modified accrual* basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. With this method, the governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides.

Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental *activities* (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental *funds* (reported in the fund financial statements) in a reconciliation document following the fund financial statements.

The City maintains twenty-four individual governmental funds. Even though the Parkland Acquisition Fund is part of the consolidation, the City will be using it to track permit revenues collected for Shawnee County.

The City categorizes its governmental funds as *special revenue funds* or *capital project funds*, which are aggregated for presentation. The City uses special revenue funds and capital projects funds to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes. Individual fund data for each of these *non-major funds* are provided in the form of *combining statements* in the *Other Fund Statements & Schedules* section of this report.

The City adopts annual, appropriated budgets for its major funds; we present budgetary comparison statements to demonstrate compliance with these budgets. Readers may find the basic governmental fund financial statements in the *Fund Financial Statements* and the *Other Fund Statements & Schedules* section of this report.

Proprietary funds—Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains two different types of proprietary funds.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City has two enterprise funds: the combined Water, Water Pollution Control, and Stormwater Utility Fund, a major fund; and the Public Parking Facilities Fund, which is a non-major fund shown in the *Proprietary Funds* statements presented in the *Fund Financial Statements* section.

Internal service funds are the second type of proprietary funds maintained by the City. An internal service fund is an accounting device used to accumulate and allocate costs internally among the City's various functions. The City's internal service funds include: Information Technology; Fleet Services; Facility Operations, and Risk Management funds, which include employees' health insurance, workers' compensation, vehicle self-insurance, unemployment compensation, and risk management reserve activities. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining and individual fund statements and schedules section of the report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The City's fiduciary activities are reported in the *Statement of Fiduciary Net Assets*, at the end of the *Fund Financial Statements* and after the budget basis schedules in the *Other Fund Statements & Schedules*.

Notes to the financial statements

The notes provide additional information that is essential to a reader's complete understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information about the City's progress in funding its obligation to provide OPEB benefits to its employees and the combining and individual fund statements and budgetary schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net position may serve over time as a useful indicator of a government's financial position. Assets of the primary government exceed liabilities by \$411.6 million at the end of 2015.

Table 1
City of Topeka
Condensed Statement of Net Position
December 31, 2015

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 169,900,828	\$ 162,829,995	\$ 94,634,683	\$ 80,766,341	\$ 264,535,511	\$ 243,596,336
Capital assets, non-depreciable	39,129,849	49,049,373	35,026,087	26,609,337	74,155,936	75,658,710
Capital assets, net of depreciation	313,129,776	311,608,345	320,315,266	325,577,582	633,445,042	637,185,927
Total assets	522,160,453	523,487,713	449,976,036	432,953,260	972,136,489	956,440,973
Deferred outflows of resources	13,910,558	3,830,538	3,576,913	3,283,788	17,487,471	7,114,326
Long-term liabilities outstanding	228,071,540	151,461,891	189,306,251	196,212,934	417,377,791	347,674,825
Other liabilities	61,464,036	69,158,820	48,028,678	22,944,048	109,492,714	92,102,868
Total liabilities	289,535,576	220,620,711	237,334,929	219,156,982	526,870,505	439,777,693
Deferred inflows of resources	50,715,709	44,389,565	445,385	-	51,161,094	44,389,565
Net position						
Net investments in capital assets	191,293,176	220,539,444	163,523,409	148,856,817	354,816,585	369,396,261
Restricted	37,179,998	37,041,618	18,660,839	34,859,654	55,840,837	71,901,272
Unrestricted	(32,653,448)	4,726,913	33,588,387	33,363,595	934,939	38,090,508
Total net position	\$ 195,819,726	\$ 262,307,975	\$ 215,772,635	\$ 217,080,066	\$ 411,592,361	\$ 479,388,041

The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$411.6 million at the close of 2015. By far the largest portion of the City's net position 86.21% was its net investment in capital assets (e.g., land, buildings, machinery and equipment), less any related outstanding debt used to construct or acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's net investment in its capital assets is reported net of related debt, readers should note that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The total net position of the City saw a decrease of \$67.8 million from \$479.4 million in 2014 to \$411.6 million in 2015. The composition of the net position changed to a decrease in unrestricted net position by \$37.2 million. This is due to the City's adoption of GASB 68, for more information on GASB 68 see *Notes*. Additionally net investments in capital assets decreased \$14.6 million and restricted net position decreased \$16.0 million.

A portion of the City's total net position (13.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$934,939 or 0.002% may be used to meet the government's ongoing obligations to citizens and creditors.

Non-depreciable governmental capital assets decreased from \$49 million in 2014 to \$39.1 million in 2015, a change of \$9.9 million. This was a result of capitalized construction projects exceeding current year expenditures. While the City completed many projects, it also began new ones and continued improvements totaling \$16.0 million. This consisted of: infrastructure projects of \$14.6 million, public safety related improvements of \$900 thousand, and miscellaneous general improvements \$500 thousand.

The value of governmental activities depreciable capital assets increased \$1.5 million from \$311.7 million in 2014 to \$313.2 million in 2015. The main increase was in building improvements and infrastructure of \$1.97 million.

During 2015, total governmental deferred outflows of resources increased due to implementation of GASB 68.

During 2015 governmental activities long-term liabilities saw an increase of \$76.6 million, the increase was due to implementation of GASB 68. Other liabilities decreased \$7.7 million. The City has a policy that approved projects for debt financing will be scheduled in the capital improvements plan to stay under \$9.0 million per year. The City issued governmental long-term debt in 2015, with series 2015A to refund prior debt. See the Notes to the financial statements for more details on debt. The City experienced increases in the other post-employment benefit (OPEB) liability, compensated absences and claims and judgements. Additional KPERS and KPF liability increased this year due to the implementation of GASB 68.

Deferred inflows of resources represent revenues unavailable to the City. For the City, deferred inflows of resources increased \$6.7 million from \$44.4 million in 2014 to \$51.1 million in 2015 due to the implementation of GASB 68. Of this \$45.4 million reflect estimated property and motor vehicle taxes to be collected during 2016.

The City's business-type activities total net position decreased by \$1.3 million, or 0.6%, from \$217.0 in 2014 to \$215.7 million in 2015. Current assets increased by \$13.9 million, resulting primarily from an increase in cash. Non-depreciable assets increased by \$8.4 million, due to an increase in construction in progress of \$6.6 million and an increase easements of \$1.8 million. Depreciable business-type activities assets decreased by \$5.2 million with the majority occurring in buildings and improvements.

Deferred outflows of resources saw an increase of \$0.3 million due to GASB 68 implementation. Business-type activities reflect increases in compensated absences and the OPEB liability. Additionally KPERS and KPF liability increased this year due to the implementation of GASB 68.

Statement of Activities

Figure 1 below depicts the elements of 2015 governmental activities.

Figure 1 - Governmental Activities

Sources of Revenue			Functional Expenses		
Taxes	\$ 121,256,065	76.25%	General Government	\$ 13,786,674	9.26%
Charges for Services	12,076,277	7.59%	Public Safety	61,251,608	41.15%
Grants/Contributions	24,139,042	15.18%	Public Works	55,672,216	37.40%
Investment Income	314,138	0.20%	Parks and Recreation	3,058,534	2.05%
Other	1,234,986	0.78%	Other Expenses	11,300,871	7.59%
			Transfers	3,790,050	2.55%
Totals	\$ 159,020,508	100.00%	Totals	\$ 148,859,953	100.00%

Table 2 below shows the revenues and expenses of both the governmental activities and business-type activities changes in net position.

Table 2
City of Topeka, Kansas
Statement of Activities and Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
<u>Program revenues</u>						
Charges for services	\$ 12,076,277	\$ 10,718,576	\$ 62,788,285	\$ 61,395,446	\$ 74,864,562	\$ 72,114,022
Operating grants and contributions	4,901,974	5,101,652	-	-	4,901,974	5,101,652
Capital grants and contributions	19,237,068	14,336,249	-	-	19,237,068	14,336,249
<u>General revenues</u>						
Property taxes	40,155,575	39,854,410	-	-	40,155,575	39,854,410
Sales taxes	52,137,146	52,307,397	-	-	52,137,146	52,307,397
Franchise taxes	13,720,537	14,758,026	-	-	13,720,537	14,758,026
Motor fuel taxes	3,465,072	3,555,972	-	-	3,465,072	3,555,972
Payment in lieu of taxes	7,282,854	6,957,993	-	-	7,282,854	6,957,993
Service assessments	401,915	357,542	-	-	401,915	357,542
Alcoholic beverage taxes	1,547,083	1,547,122	-	-	1,547,083	1,547,122
Transient guest taxes	2,545,883	2,484,726	-	-	2,545,883	2,484,726
Miscellaneous	1,055,776	933,871	3,444,587	4,772,029	4,500,363	5,705,900
Unrestricted investment earnings	314,138	252,940	721,630	518,454	1,035,768	771,394
Gain on sale of capital assets	179,210	35,625	168,772	36,965	347,982	72,590
Total general revenues	159,020,508	153,202,101	67,123,274	66,722,894	226,143,782	219,924,995
Expenses						
General government	13,786,674	11,465,726	-	-	13,786,674	11,465,726
Public safety	61,251,608	62,281,840	-	-	61,251,608	62,281,840
Public works	55,672,216	52,344,002	-	-	55,672,216	52,344,002
Miscellaneous	3,114,322	2,602,268	-	-	3,114,322	2,602,268
Parks and Recreation	3,058,534	2,788,252	-	-	3,058,534	2,788,252
Public Housing	4,370,594	4,589,860	-	-	4,370,594	4,589,860
Social Services	636,349	515,433	-	-	636,349	515,433
Capital lease	-	-	-	-	-	-
Interest and fiscal charges	3,179,606	5,319,365	-	-	3,179,606	5,319,365
Water, Water Pollution Control, & Stormwater Utility	-	-	62,784,919	61,744,893	62,784,919	61,744,893
Public Parking	-	-	2,953,966	3,161,834	2,953,966	3,161,834
Total expenses	145,069,903	141,906,746	65,738,885	64,906,727	210,808,788	206,813,473
Increase (decrease) in net position before transfers and special item	13,950,605	11,295,355	1,384,389	1,816,167	15,334,994	13,111,522
Transfers in (out)	(3,790,050)	-	3,790,050	-	-	-
Prior period adjustment	(76,648,804)	2,124,470	(6,481,870)	-	(83,130,674)	2,124,470
Special item - park and rec transfer	-	-	-	-	-	-
Change in Net Position	(66,488,249)	13,419,825	(1,307,431)	1,816,167	(67,795,680)	15,235,992
Net Position - Beginning restated	262,307,975	248,888,150	217,080,066	215,263,899	479,388,041	464,152,049
Net Position - Ending	\$195,819,726	\$ 262,307,975	\$ 215,772,635	\$ 217,080,066	\$ 411,592,361	\$ 479,388,041

Table 3 below summarizes the cost of the top three governmental activities—general government, public safety, and public works—as well as each activity’s *net* cost (total cost to provide the services, less any revenues generated by the activity and excluding the general revenues). The net cost shows the financial burden that was placed on the City’s taxpayers by each of these governmental functions. Since the Parks and Recreation department was transferred to Shawnee County, this activity has been removed from this chart.

Table 3
Net Cost of Governmental Activities (in millions)

	Total Cost of Services	Net Cost of Services
General government	\$ 13.8	\$ 6.3
Public Safety	61.3	57.7
Public works	55.7	35.1
Totals	\$ 130.8	\$ 99.1

The net cost of services for the above governmental activities decreased by \$1.8 million from 2014, while the total cost of services increased by \$4.7 million, as detailed below:

- The total cost of services for Public Safety decreased by \$1.0 million.
- The total cost of services for Public Works increased by \$3.4 million. The majority of the increase was due to more projects conducted in 2015 in the special street repairs and sales tax street repair funds.
- The total cost of services for general government increased \$2.3 million, while the net cost of services increased by the same.

Business-type activities

The change in net cost of the City’s business-type activities was a decrease of \$0.6 million. Table 4 presents the net revenue from, or cost of, the City’s two business-type activities—the Combined Utility (Water, Water Pollution Control and Stormwater Systems) and the Public Parking Fund—as well as each activity’s net cost or proceeds (the total cost to provide the services, less any revenues generated by the activity and excluding the general revenues).

Table 4
Net Cost of Business-Type Activities (in millions)

	Total Cost of Services	Net Cost of Services
Water, Water Pollution Control, & Stormwater Utility	\$ 62.8	\$ 2.6
Public Parking	3.0	0.3
Totals	\$ 65.8	\$ 2.9

The total cost of services for the Combined Utility increased by \$1.1 million, while the net cost of services decreased by \$0.6 million during 2015. Public Parking saw a decrease in its total cost of services of \$0.2 million, while its net cost of services remained the same.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *expendable* resources. Such information is useful in assessing our financing requirements. In particular, *unassigned fund balance* serves as a useful measure of a government's net resources available for spending at the end of the fiscal year. In 2011 the City implemented GASB 54, which changed the structure of the fund balance from Reserved and Unreserved to presenting fund balances of nonspendable, restricted, committed, assigned, and unassigned. The nonspendable portion of fund balance is what cannot be spent due to the fund's form or the requirement that it be maintained intact. Examples would be inventories or prepaid items. The restricted portion of fund balance includes limitations imposed by creditors, grantors, contributors, or laws. The committed portion of fund balance includes limitations imposed by the City Council. The assigned portion of fund balance includes amounts designated by the City Council and City Manager intended to be used for a designated purpose. Examples of this would be encumbrances or purchase orders to suppliers. Lastly, the unassigned portion of fund balance includes moneys not falling into the other categories.

At December 31, 2015, the City's governmental funds reported combined, ending fund balances of \$47.5 million, an increase of \$6.7 million from the prior year. Of the major funds, the General Fund had a net increase in fund balance and the Capital Improvement Fund also had a net increase in fund balance. The Special Street Repair and Debt Service had net increases in fund balances, while Sales Tax Street Repairs had a net decrease in fund balance. The overall fund balance for non-major funds decreased by \$1.1 million.

Table 5
Change in Governmental Fund Balance

Fund	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General	\$ 18,270,000	\$ 18,981,866	\$ 711,866
Special Street Repairs	3,055,309	3,557,925	502,616
Sales Tax Street Repair	21,757,966	20,779,297	(978,669)
Debt Service	3,977,552	5,221,106	1,243,554
Capital Projects Funds	(16,183,420)	(9,858,880)	6,324,540
Other Governmental Funds	9,941,206	8,837,267	(1,103,939)
Total Governmental Funds	\$ 40,818,613	\$ 47,518,581	\$ 6,699,968

The General Fund is the primary operating fund of the City. At the end of 2015, unassigned fund balance of the General Fund totaled \$18.2 million, while total fund balance was \$19.0 million, an increase of \$0.7 million from 2014.

As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represented 21.7% of total general fund expenditures, and total fund balance represented 22.6% of expenditures. The city manager has expressed a goal of increasing General Fund total fund balance to an amount equivalent to 15% of total General Fund revenues, a sum that would have equaled \$13.4 million at the end of 2015. In 2015 the city exceeded this goal.

The Special Street Repairs Fund ended 2015 with a fund balance of \$3.5 million, a slight increase from the 2014 ending fund balance. Expenditures in this fund are to be used to repair City streets and are funded solely by motor fuel taxes collected by the State. Special Street was able to maintain a positive fund balance due to a mild winter, which saves in overtime and materials. Both revenues and expenditures increased slightly.

The Sales Tax Street Repairs Fund ended 2015 with a fund balance of \$20.8 million, a slight decrease of \$1.0 million from 2014. The sole revenue of this fund is a dedicated sales tax authorized by Topeka voters for collection through 2019. Revenues remained steady in 2015 at \$14.6 million. Expenditures increased for 2015 to \$13.2 million, compared to \$6.9 million in 2014. This was due to an increased number of projects done in 2015. The proceeds of the sales tax are dedicated to repairs and improvements to existing streets, curbs and gutters, alleys, sidewalks, and streetlights.

The Debt Service Fund had a total fund balance of \$5.2 million at December 31, 2015, all of which is restricted for the payment of debt service. The fund balance increased by \$1.2 million from 2014. See the *Notes to the Financial Statements*, for a more complete description of activity in the Debt Service Fund.

Capital Projects Funds balances saw an increase in fund balance of \$6.3 million, ending with a negative balance of \$9.9 million. This negative balance is not surprising as the City issues temporary notes to fund projects during their construction, then later issues bonds for the retirement of temporary notes and the permanent financing of the projects.

Proprietary funds

The proprietary funds statements provide the same type of information found in the government-wide financial statements, but in more detail. See the *Basic Financial Statements* section for more information. The total net position of the Combined Utility Fund at December 31, 2015, was \$210.2 million, a decrease from 2014 of \$0.8 million. This change consisted mostly of the City's implementation of GASB 68.

GENERAL FUND BUDGETARY HIGHLIGHTS

The following discussion highlights the outcome of the General Fund budget.

General Fund revenues ended the year \$1.4 million higher than originally anticipated; General Fund expenditures were \$3.8 million less than the adopted operating budget. These numbers, including other financing sources, resulted in an increase in the fund balance of \$0.8 million.

Key factors of the differences in budget-to-actual included:

- Franchise Fees came in \$319k higher than budgeted, partially due to the rate increase for Westar Energy.
- Licenses and Permits were favorable to the budget, resulting in combined \$0.4 million in combined additional revenue. General government expenditures were lower than budgeted due to the City appropriating, but not spending, its fund balance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the City had \$707.6 million, (net of accumulated depreciation) invested in a broad range of capital assets, including police and fire equipment, buildings, improvements, land, zoo facilities, water and wastewater treatment facilities, and roads and bridges (see Table 6 below). To find more information on capital assets, refer to the *Notes to the Financial Statements* and to the *Other Fund Statements and Schedules* section of this report. Capital asset transactions during the current fiscal year included:

- Capitalization of \$15.9 million in governmental construction projects. This included street upgrades, signal replacements, zoo exhibits and infrastructure improvements, city-wide trail extensions, and renovations to a fire station.
- The Combined Utility was able to complete and capitalize existing projects totaling \$14.3 million. This included replacement and installation of new water lines, sanitary sewers and drain improvements.

Table 6
City of Topeka's Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 3,689,642	\$ 3,689,642	\$ 1,675,360	\$ 1,675,360	\$ 5,365,002	\$ 5,365,002
Construction in Progress	\$ 32,801,741	\$ 42,689,081	24,471,720	17,823,957	57,273,461	60,513,038
Easements	\$ 2,638,466	\$ 2,670,650	8,879,007	7,110,020	11,517,473	9,780,670
Buildings, Improvements, Infrastructure	\$ 306,204,687	\$ 304,236,224	317,074,334	322,886,738	623,279,021	627,122,962
Furniture and Fixtures	\$ 58,456	\$ 62,641	25,486	30,949	83,942	93,590
Vehicles	\$ 5,703,464	\$ 5,882,668	2,594,034	2,217,196	8,297,498	8,099,864
Software	\$ -	\$ -	-	-	-	-
Tools and Equipment	\$ 1,163,169	\$ 1,426,812	621,412	442,699	1,784,581	1,869,511
Total Capital Assets	\$ 352,259,625	\$ 360,657,718	\$355,341,353	\$ 352,186,919	\$707,600,978	\$ 712,844,637

The City's five-year Capital Improvement Plan reflects appropriations for construction, improvements to, and acquisition of about \$269 million worth of capital assets for fiscal 2015 through 2019. Funding is budgeted to come from utility revenue bonds and enterprise fund revenues (\$143.3 million), other sources (\$85.1 million), and general obligation bonds (\$40.9 million) over the next five years. The most significant projects include water main replacements, continued upgrades to interceptor and distribution control systems, improvements to the storm sewer system, repairs to the river levees, construction of elevated water tanks, construction of various streets and trafficways, traffic signal replacements, fleet replacements for fire, the addition of a new fire station, and neighborhood improvements.

Debt

At December 31, 2015, the City's total outstanding bonded indebtedness was \$288,845,000. Of this amount, \$145,270,000 was general obligation debt, backed by the full faith and credit of the government. Revenue bonds outstanding totaled \$127,425,000 secured by a pledge of the revenues derived from user fees for the specific enterprise fund or funds that benefited from the bond issue. The remainder of the bonded indebtedness consisted of tax increment and sales tax revenue bonds in the amount of \$16,150,000. In addition, the City is obligated for \$52,701,862 of Kansas State Revolving Loan Program loans, which are secured solely by specified revenue sources from the Combined Water, Water Pollution Control and Stormwater Utility fund. The City is also responsible for \$49,620,000 in general obligation temporary notes, issued to fund construction in progress for both governmental activities and business-type capital projects, in the amounts of \$20,269,018 and \$29,350,982 respectively. The City anticipates refunding these temporary notes with general obligation bonds or other resources in 2016. See the *Notes to the Financial Statements*, for a more complete description of debt activity.

The City continues to be assigned the Standard and Poor's rating of 'AA' with a positive outlook—its third highest—to the City's general obligation bonds.

Moody's has also assigned the rating of 'Aa3' to the City's Combined Utility revenue bonds. Moody's cites the City's stable service area, satisfactory compliance with legal covenants of outstanding debt issues, and satisfactory debt service coverage levels as key factors in its rating. The City's combined utility revenue bonds are subordinate to the lien of the Kansas State Revolving Loan Program loans.

Additional information on the City of Topeka's long-term debt can be found in *Note IV, Section F* of this report.

CONTACTING CITY FINANCIAL MANAGEMENT

The City designed this financial report to provide a general overview of the City of Topeka's finances for all those with an interest in the government's finances. Readers may contact the City's Administrative and Financial Services Department, City of Topeka, 215 SE 7th Street, Room 358, Topeka, Kansas 66603-3914, with any questions regarding the information presented herein.

CITY OF TOPEKA, KANSAS

STATEMENT OF NET POSITION
December 31, 2015

	Primary Government		
	Total Governmental Activities	Total Business-type Activities	Total Primary Government
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and equity in Treasurer's fund	\$ 74,799,472	\$ 57,506,211	\$ 132,305,683
Receivables (net of allowance for uncollectibles)	90,233,617	7,627,628	97,861,245
Internal Balances	808,203	[808,203]	-
Due from other governments	2,235,411	-	2,235,411
Inventory	144,832	1,777,938	1,922,770
Prepaid costs	128,121	102,815	230,936
Restricted assets:			
Cash and equity in Treasurer's fund	1,551,172	20,336,953	21,888,125
Other restricted assets	-	8,091,341	8,091,341
Total current assets	<u>169,900,828</u>	<u>94,634,683</u>	<u>264,535,511</u>
Noncurrent assets:			
Capital assets, nondepreciable			
Not being depreciated	39,129,849	35,026,087	74,155,936
Being depreciated, net of depreciation	<u>313,129,776</u>	<u>320,315,266</u>	<u>633,445,042</u>
Total noncurrent assets	<u>352,259,625</u>	<u>355,341,353</u>	<u>707,600,978</u>
Total assets	<u>522,160,453</u>	<u>449,976,036</u>	<u>972,136,489</u>
Deferred outflows of resources:			
Deferred amount on refunding	6,127,965	3,092,503	9,220,468
Pension - contributions subsequent to the measurement date	6,598,628	471,828	7,070,456
Pension - difference between expected and actual experience	530,916	-	530,916
Pension - changes in proportion	<u>653,049</u>	<u>12,582</u>	<u>665,631</u>
Total deferred outflows of resources	<u>13,910,558</u>	<u>3,576,913</u>	<u>17,487,471</u>
Total assets and deferred outflows of resources	<u>\$ 536,071,011</u>	<u>\$ 453,552,949</u>	<u>\$ 989,623,960</u>
Liabilities:			
Current liabilities:			
Accounts payable and other current liabilities	\$ 7,181,279	\$ 3,078,364	\$ 10,259,643
Salaries and wages payable	3,112,731	566,672	3,679,403
Accrued interest payable	2,135,778	515,644	2,651,422
Due to other government	-	209,911	209,911
Due to others	1,738,089	948	1,739,037
Temporary notes payable	20,615,213	29,852,297	50,467,510
Liabilities payable from restricted assets	-	1,873,030	1,873,030
Estimated insurance claims	4,517,017	-	4,517,017
Unearned revenue	-	360,820	360,820
Due within one year	<u>22,163,929</u>	<u>11,570,992</u>	<u>33,734,921</u>
Total current liabilities	<u>61,464,036</u>	<u>48,028,678</u>	<u>109,492,714</u>
Noncurrent liabilities:			
Due in more than one year	<u>228,071,540</u>	<u>189,306,251</u>	<u>417,377,791</u>
Total noncurrent liabilities	<u>228,071,540</u>	<u>189,306,251</u>	<u>417,377,791</u>
Total liabilities	<u>289,535,576</u>	<u>237,334,929</u>	<u>526,870,505</u>
Deferred inflows of resources:			
Deferred revenues-property taxes	45,392,509	-	45,392,509
Pension - difference between expected and actual experience	1,462,804	126,251	1,589,055
Pension - net difference between projected and actual earnings on pension plan investments	2,519,957	173,608	2,693,565
Pension - changes of assumptions	823,180	62,332	885,512
Pension - change in proportion	<u>517,259</u>	<u>83,194</u>	<u>600,453</u>
Total deferred inflows of resources	<u>50,715,709</u>	<u>445,385</u>	<u>51,161,094</u>
Total liabilities and deferred inflows of resources	<u>\$ 340,251,285</u>	<u>\$ 237,780,314</u>	<u>\$ 578,031,599</u>
Net Position			
Net investment in capital assets	\$ 191,293,176	\$ 163,523,409	\$ 354,816,585
Restricted for debt service	5,221,106	7,989,756	13,210,862
Restricted for capital projects	-	8,769,868	8,769,868
Restricted for sinking funds	-	1,901,215	1,901,215
Restricted for public safety	1,917,770	-	1,917,770
Restricted for public works	24,337,222	-	24,337,222
Restricted for other purposes	5,703,900	-	5,703,900
Unrestricted	<u>[32,653,448]</u>	<u>33,588,387</u>	<u>934,939</u>
Total net position	<u>\$ 195,819,726</u>	<u>\$ 215,772,635</u>	<u>\$ 411,592,361</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

	Program Revenues				Net [Expenses] Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Total Governmental Activities	Total Business-type Activities	Total Primary Government
Governmental activities:							
General government	\$ 13,786,674	\$ 7,247,727	\$ 190,135	\$ -	\$ [6,348,812]	\$ -	\$ [6,348,812]
Public safety	61,251,608	3,449,353	99,372	-	[57,702,883]	-	[57,702,883]
Public works	55,672,216	1,361,029	-	19,237,068	[35,074,119]	-	[35,074,119]
Miscellaneous	3,114,322	-	-	-	[3,114,322]	-	[3,114,322]
Parks and recreation	3,058,534	18,168	-	-	[3,040,366]	-	[3,040,366]
Public housing	4,370,594	-	4,612,467	-	241,873	-	241,873
Social services	636,349	-	-	-	[636,349]	-	[636,349]
Interest and fiscal charges	3,179,606	-	-	-	[3,179,606]	-	[3,179,606]
Total governmental activities	<u>145,069,903</u>	<u>12,076,277</u>	<u>4,901,974</u>	<u>19,237,068</u>	<u>[108,854,584]</u>	<u>-</u>	<u>[108,854,584]</u>
Business-type activities:							
Water, Water Pollution Control, & Stormwater Utility	62,784,919	60,162,429	-	-	-	[2,622,490]	[2,622,490]
Public Parking	2,953,966	2,625,856	-	-	-	[328,110]	[328,110]
Total business-type activities	<u>65,738,885</u>	<u>62,788,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[2,950,600]</u>	<u>[2,950,600]</u>
Total primary government	<u>\$ 210,808,788</u>	<u>\$ 74,864,562</u>	<u>\$ 4,901,974</u>	<u>\$ 19,237,068</u>	<u>[108,854,584]</u>	<u>[2,950,600]</u>	<u>[111,805,184]</u>
General Revenues:							
Property taxes					40,155,575	-	40,155,575
Sales taxes					52,137,146	-	52,137,146
Franchise taxes					13,720,537	-	13,720,537
Motor fuel taxes					3,465,072	-	3,465,072
Payment in lieu of taxes					7,282,854	-	7,282,854
Service assessments					401,915	-	401,915
Alcoholic beverage taxes					1,547,083	-	1,547,083
Transient guest taxes					2,545,883	-	2,545,883
Miscellaneous					1,055,776	3,444,587	4,500,363
Unrestricted investment earnings					314,138	721,630	1,035,768
Gain on sales of capital assets					179,210	168,772	347,982
Transfers, net					[3,790,050]	3,790,050	-
Subtotal general revenues					<u>119,015,139</u>	<u>8,125,039</u>	<u>127,140,178</u>
Change in net position					<u>10,160,555</u>	<u>5,174,439</u>	<u>15,334,994</u>
Net position - beginning					262,307,975	217,080,066	479,388,041
Prior period adjustment					<u>[76,648,804]</u>	<u>[6,481,870]</u>	<u>[83,130,674]</u>
Net position - beginning, restated					<u>185,659,171</u>	<u>210,598,196</u>	<u>396,257,367</u>
Net position - ending					<u>\$ 195,819,726</u>	<u>\$ 215,772,635</u>	<u>\$ 411,592,361</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	Special Revenue Funds			Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Special Street Repairs	Sales Tax Street Repair				
ASSETS							
Cash and equity in Treasurer's Fund	\$ 12,607,877	\$ 3,231,014	\$ 19,850,354	\$ 3,603,065	\$ 13,279,365	\$ 9,116,523	\$ 61,688,198
Receivables (net of allowance for uncollectibles):							
Accounts receivable	2,614,387	23,046	80,088	53,091	51,443	582,612	3,404,667
Taxes receivable	34,784,566	-	2,665,810	16,410,106	-	2,450,957	56,311,439
Special assessments with debt commitments	-	-	-	30,505,802	-	-	30,505,802
Due from other funds	982,609	-	-	-	-	18	982,627
Due from others	52,625	-	-	-	-	-	52,625
Due from other governments	-	836,507	-	-	-	912,519	1,749,026
Prepaid costs	128,121	-	-	-	-	-	128,121
Restricted assets:							
Cash and investments	-	-	-	1,551,172	-	-	1,551,172
Total assets	\$ 51,170,185	\$ 4,090,567	\$ 22,596,252	\$ 52,123,236	\$ 13,330,808	\$ 13,062,629	\$ 156,373,677
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and contracts payable	\$ 1,214,962	\$ 408,793	\$ 1,814,375	\$ 2,500	\$ 2,818,200	\$ 612,886	\$ 6,871,716
Salaries and wages payable	2,829,848	122,882	2,580	-	-	8,482	2,963,792
Accrued interest	-	-	-	-	102,470	-	102,470
Due to other funds	-	-	-	-	-	982,627	982,627
Due to other governments	3,534	-	-	-	-	1,713,660	1,717,194
Due to others	18,282	967	-	-	-	-	19,249
Temporary notes payable	-	-	-	-	20,269,018	-	20,269,018
Total liabilities	4,066,626	532,642	1,816,955	2,500	23,189,688	3,317,655	32,926,066
Deferred inflows of resources							
Unavailable revenues - property taxes	28,121,693	-	-	16,386,849	-	883,967	45,392,509
Unavailable revenues - special assessments	-	-	-	30,505,802	-	-	30,505,802
Unavailable revenues - other	-	-	-	6,979	-	23,740	30,719
Total deferred inflows of resources	28,121,693	-	-	46,899,630	-	907,707	75,929,030
Fund balance:							
Nonspendable	128,121	-	-	-	-	-	128,121
Restricted	-	3,557,925	20,779,297	5,221,106	-	7,621,670	37,179,998
Committed	-	-	-	-	-	1,671,977	1,671,977
Assigned	672,826	-	-	-	-	-	672,826
Unassigned	18,180,919	-	-	-	[9,858,880]	[456,380]	7,865,659
Total fund balances	18,981,866	3,557,925	20,779,297	5,221,106	[9,858,880]	8,837,267	47,518,581
Total liabilities, deferred inflows of resources and fund balances	\$ 51,170,185	\$ 4,090,567	\$ 22,596,252	\$ 52,123,236	\$ 13,330,808	\$ 13,062,629	\$ 156,373,677

CITY OF TOPEKA, KANSAS

RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCE TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2015

Total Governmental Fund Balances	\$ 47,518,581
Amounts reported for governmental activities in the statement of net position are different because	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The assets of the internal service funds in the amount of \$287,316 are excluded from this amount and included in the internal service fund note amount.	351,972,309
Pension contributions are reported an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.	7,339,818
Pension fundings are reported an a revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.	[5,020,348]
Long-term liabilities for items such as bonds and certificates of participation are not current obligations and, therefore, not recorded in the governmental fund statements (excluding \$4,517,017 in self insurance claims, \$4,292,652 in net pension liability and \$522,038 in capital lease obligations, accrued compensated absences, and other post employment benefit obligations which are included in total charges for internal service funds).	[247,800,281]
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable in the governmental funds.	30,536,521
Deferred amounts on refunding are reported as deferred outflows of resources in the government-wide financial statements but are not reported in the governmental fund statements	6,127,965
An internal service fund is used by the City's management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column in the statement of net position. A portion of the internal service fund activities are allocated to business type activities in the amount of \$808,203.	<u>5,145,161</u>
Net Position of Governmental Activities	<u>\$ 195,819,726</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	Special Revenue Funds					Other Governmental Funds	Total Governmental Funds
	General	Special Street Repairs	Sales Tax Street Repairs	Debt Service	Capital Project Fund		
REVENUES:							
Taxes and service assessments	\$ 56,156,487	\$ -	\$ 14,474,856	\$ 15,744,119	\$ -	\$ 12,330,126	\$ 98,705,588
Special assessments with debt commitments	-	-	-	1,959,635	16,815	-	1,976,450
Payment in lieu of taxes - interfund	7,282,854	-	-	-	-	-	7,282,854
Licenses and permits	1,543,148	-	-	-	-	32,668	1,575,816
Franchise fees	13,720,537	-	-	-	-	-	13,720,537
Intergovernmental	1,221,523	6,018,996	-	3,450,656	916,408	5,227,533	16,835,116
Fees for services	1,942,025	206,500	-	-	-	1,140,623	3,289,148
Administrative fees - interfund	3,641,493	-	-	-	-	-	3,641,493
Fines and forfeitures	3,230,575	-	-	-	-	339,244	3,569,819
Interest from investments	253,594	-	-	51,770	87	8,687	314,138
Miscellaneous	415,862	12,376	82,876	105	4,458	540,099	1,055,776
Total revenues	89,408,098	6,237,872	14,557,732	21,206,285	937,768	19,618,980	151,966,735
EXPENDITURES:							
Current:							
General government	7,527,711	-	-	-	-	4,675,613	12,203,324
Public safety	63,365,093	-	-	-	-	1,056,077	64,421,170
Public works	6,809,742	5,787,214	13,236,401	-	-	8,822,474	34,655,831
Miscellaneous	3,114,322	-	-	-	-	-	3,114,322
Parks and recreation	3,128,918	-	-	-	-	41,693	3,170,611
Housing & neighborhood development	-	-	-	-	-	4,370,594	4,370,594
Social services	-	-	-	-	-	636,349	636,349
Construction	-	-	-	-	13,044,974	219,291	13,264,265
Engineering and others	-	-	-	-	2,417,839	-	2,417,839
Debt Service:							
Principal retirement	-	-	-	16,535,216	-	-	16,535,216
Interest and fiscal costs	-	-	-	5,110,896	492,746	1,000	5,604,642
Total expenditures	83,945,786	5,787,214	13,236,401	21,646,112	15,955,559	19,823,091	160,394,163
Excess [deficiency] of revenue and other sources over [under] expenditures and other [uses]	5,462,312	450,658	1,321,331	[439,827]	[15,017,791]	[204,111]	[8,427,428]
OTHER FINANCING SOURCES [USES]							
Issuance of debt	-	-	-	35,909,613	16,900,000	-	52,809,613
Issuance of debt premium	-	-	-	2,124,148	1,016,494	-	3,140,642
Refunding bonds paid	-	-	-	[37,510,877]	-	-	[37,510,877]
Transfers in	211,076	-	-	1,672,497	3,786,432	203,095	5,873,100
Transfers [out]	[4,176,318]	-	[2,300,000]	[512,000]	[1,246,909]	[1,102,923]	[9,338,150]
Lease proceeds	-	-	-	-	870,000	-	870,000
Contributed capital	-	-	-	-	16,314	-	16,314
Sale of property	133,051	51,958	-	-	-	-	185,009
Total other financing sources [uses]	[3,832,191]	51,958	[2,300,000]	1,683,381	21,342,331	[899,828]	16,045,651
Special item - park and recreation transfer	[918,255]	-	-	-	-	-	[918,255]
Net change in fund balance	711,866	502,616	[978,669]	1,243,554	6,324,540	[1,103,939]	6,699,968
Fund balance - Beginning of year	18,270,000	3,055,309	21,757,966	3,977,552	[16,183,420]	9,941,206	40,818,613
Prior period adjustment	-	-	-	-	-	-	-
Fund balance - Beginning of year, restated	18,270,000	3,055,309	21,757,966	3,977,552	[16,183,420]	9,941,206	40,818,613
Fund balance - End of year	\$ 18,981,866	\$ 3,557,925	\$ 20,779,297	\$ 5,221,106	\$ [9,858,880]	\$ 8,837,267	\$ 47,518,581

CITY OF TOPEKA, KANSAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE WITH THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

Total Net Change In Fund Balances - Governmental Funds	\$ 6,699,968
Amounts reported for governmental activities in the statement of activities are different because	
Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.	
Loss on sale of assets	[5,799]
Capital outlays	17,815,131
Depreciation expense	<u>[26,162,097]</u> [8,352,765]
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenue in the governmental funds	6,858,245
An internal service fund is used by the city's management to charge the costs of certain activities to the individual funds. The revenues and expenses of certain internal service fund is reported with governmental activities.	[26,725]
Some expenses reported in the statement of activities, such as compensated absences and other post employment benefits, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in liability for lawsuits	[425,333]
Changes in compensated absences, OPEB, and termination benefits	528,327
Change in accrued interest	[167,766]
Pension payments are reported as expenditures in the governmental funds and do not affect the statement of net activities.	3,449,225
Bond and temporary note proceeds are other financing sources in the governmental funds, but they increase long-term liabilities in the statement of net position and do not affect the statement of activities. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	679,124
Special item - park and recreation transfer	<u>918,255</u>
Changes In Net Position of Governmental Activities	<u>\$ 10,160,555</u>

CITY OF TOPEKA, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
GENERAL FUND

For the Year Ended December 31, 2015

	Actual	Budgeted Amounts		Variance with Final Budget Positive [Negative]
		Original	Final	
Revenues				
Taxes and service assessments	\$ 56,156,487	\$ 56,087,653	\$ 56,087,653	\$ 68,834
Licenses and permits	1,543,148	1,173,796	1,173,796	369,352
Franchise fees	13,720,537	13,401,541	13,401,541	318,996
Intergovernmental	1,221,523	1,060,000	1,060,000	161,523
Fees for services	1,942,025	5,265,470	5,265,470	[3,323,445]
Administrative fees - interfund	3,641,493	-	-	3,641,493
Fines and forfeitures	3,230,575	3,000,000	3,000,000	230,575
Interest from investments	253,594	152,020	152,020	101,574
Miscellaneous	415,862	597,994	597,994	[182,132]
Total revenues	<u>82,125,244</u>	<u>80,738,474</u>	<u>80,738,474</u>	<u>1,386,770</u>
Expenditures				
General government	10,807,191	9,585,780	9,585,780	[1,221,411]
Public safety	63,169,225	65,848,863	65,848,863	2,679,638
Public works	6,817,165	7,880,004	7,880,004	1,062,839
Parks and recreation	3,052,264	4,296,885	4,296,885	1,244,621
Total expenditures	<u>83,845,845</u>	<u>87,611,532</u>	<u>87,611,532</u>	<u>3,765,687</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[1,720,601]</u>	<u>[6,873,058]</u>	<u>[6,873,058]</u>	<u>5,152,457</u>
Other financing sources [uses]				
Payment in lieu of taxes - interfund	7,282,854	7,492,854	7,492,854	[210,000]
Transfer in	211,076	200,000	200,000	11,076
Transfer [out]	[4,176,318]	[3,313,347]	[3,313,347]	[862,971]
Sale of property	133,051	35,000	35,000	98,051
Total other financing sources [uses]	<u>3,450,663</u>	<u>4,414,507</u>	<u>4,414,507</u>	<u>[963,844]</u>
Special item - park and recreation transfer	<u>[918,255]</u>	<u>-</u>	<u>-</u>	<u>[918,255]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	811,807	\$ [2,458,551]	\$ [2,458,551]	\$ 3,270,358
Budgetary fund balance, January 1	<u>17,497,233</u>			
Budgetary fund balance, December 31	18,309,040			
Reconciliation to GAAP				
Current year encumbrances	<u>672,826</u>			
GAAP Fund Balance, December 31	<u>\$ 18,981,866</u>			

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
SPECIAL STREET REPAIRS FUND
For the Year Ended December 31, 2015

	Actual	Budgeted Amounts		Variance with Final Budget Positive [Negative]
		Original	Final	[Negative]
Revenues				
Intergovernmental	\$ 6,018,996	\$ 5,402,406	\$ 5,402,406	\$ 616,590
Fees for services	206,500	16,404	16,404	190,096
Miscellaneous	12,376	331,384	331,384	[319,008]
Total revenues	<u>6,237,872</u>	<u>5,750,194</u>	<u>5,750,194</u>	<u>487,678</u>
Expenditures				
Public works	<u>6,304,344</u>	<u>6,515,292</u>	<u>6,515,292</u>	<u>210,948</u>
Total expenditures	<u>6,304,344</u>	<u>6,515,292</u>	<u>6,515,292</u>	<u>210,948</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[66,472]</u>	<u>[765,098]</u>	<u>[765,098]</u>	<u>698,626</u>
Other financing sources [uses]				
Sale of property	<u>51,958</u>	-	-	<u>51,958</u>
Total other financing sources [uses]	<u>51,958</u>	-	-	<u>51,958</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>[14,514]</u>	<u>\$ [765,098]</u>	<u>\$ [765,098]</u>	<u>\$ 750,584</u>
Budgetary fund balance, January 1	<u>3,055,089</u>			
Budgetary fund balance, December 31	3,040,575			
Reconciliation to GAAP				
Encumbrances	<u>517,350</u>			
GAAP Fund Balance, December 31	<u>\$ 3,557,925</u>			

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
SALES TAX - STREET REPAIRS FUND
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with
		<u>Original</u>	<u>Final</u>	Final Budget Positive [Negative]
Revenues				
Taxes and service assessments	\$ 14,474,856	\$ 14,240,000	\$ 14,240,000	\$ 234,856
Miscellaneous	<u>82,876</u>	<u>-</u>	<u>-</u>	<u>82,876</u>
Total revenues	<u>14,557,732</u>	<u>14,240,000</u>	<u>14,240,000</u>	<u>317,732</u>
Expenditures				
Public works	<u>15,589,413</u>	<u>16,370,047</u>	<u>16,370,047</u>	<u>780,634</u>
Total expenditures	<u>15,589,413</u>	<u>16,370,047</u>	<u>16,370,047</u>	<u>780,634</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[1,031,681]</u>	<u>[2,130,047]</u>	<u>[2,130,047]</u>	<u>1,098,366</u>
Other financing sources [uses]				
Transfer [out]	<u>[2,300,000]</u>	<u>-</u>	<u>-</u>	<u>[2,300,000]</u>
Total other financing sources [uses]	<u>[2,300,000]</u>	<u>-</u>	<u>-</u>	<u>[2,300,000]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>[3,331,681]</u>	<u>\$ [2,130,047]</u>	<u>\$ [2,130,047]</u>	<u>\$ [1,201,634]</u>
Budgetary fund balance, January 1	<u>21,185,069</u>			
Budgetary fund balance, December 31	17,853,388			
Reconciliation to GAAP				
Encumbrances	<u>2,925,909</u>			
GAAP Fund Balance, December 31	<u>\$ 20,779,297</u>			

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Business-Type Activities: Enterprise Funds			
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current assets:				
Cash and equity in Treasurer's Fund	\$ 55,317,360	\$ 2,188,851	\$ 57,506,211	\$ 13,111,274
Receivables (net of allowance for uncollectibles)				
Accounts receivable	7,542,805	84,823	7,627,628	11,709
Inventory	1,777,938	-	1,777,938	144,832
Prepays	98,966	3,849	102,815	-
Due from others	-	-	-	433,760
Restricted cash and cash equivalents:				
Cash and equity in Treasurer's Fund	20,237,862	99,091	20,336,953	-
Restricted other	8,091,341	-	8,091,341	-
Total current assets	93,066,272	2,376,614	95,442,886	13,701,575
Capital assets:				
Not being depreciated	33,967,756	1,058,331	35,026,087	-
Depreciable capital assets:				
Being depreciated, net of depreciation	306,137,410	14,177,856	320,315,266	287,316
Total capital assets	340,105,166	15,236,187	355,341,353	287,316
Deferred outflows of resources:				
Deferred amounts on refunding	2,974,677	117,826	3,092,503	-
Pension - contributions subsequent to the measurement date	443,838	27,990	471,828	375,416
Pension - difference between expected and actual experience	-	-	-	30,205
Pension - changes in proportion	11,835	747	12,582	37,154
Total deferred outflows of resources	3,430,350	146,563	3,576,913	442,775
Total assets and deferred outflows of resources	\$ 436,601,788	\$ 17,759,364	\$ 454,361,152	\$ 14,431,666
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:				
Current liabilities				
Accounts payable	\$ 3,042,559	\$ 35,805	\$ 3,078,364	\$ 309,563
Accrued payroll and benefits	538,574	28,098	566,672	148,939
Accrued interest	403,289	112,355	515,644	-
Due to others	17	931	948	1,646
Due to other governments	209,911	-	209,911	-
Current portion of state revolving loan	5,792,813	-	5,792,813	-
Temporary notes payable	29,852,297	-	29,852,297	-
Self insurance claims	-	-	-	4,517,017
Current liabilities (payable from restricted assets):				
General obligation bonds payable	-	571,980	571,980	-
Revenue bonds payable	4,565,000	-	4,565,000	-
Accrued interest	869,037	-	869,037	-
Deposits	1,003,993	-	1,003,993	-
Compensated absences and other benefits	558,582	38,617	597,199	155,540
Unearned revenue	360,820	-	360,820	-
Other	44,000	-	44,000	-
Total current liabilities	47,240,892	787,786	48,028,678	5,132,705
Noncurrent liabilities:				
Revenue bonds payable	126,707,947	-	126,707,947	-
State revolving loan payable	46,909,049	-	46,909,049	-
General obligation bonds payable	-	10,245,832	10,245,832	-
Compensated absences and other benefits	844,369	51,149	895,518	366,498
Net pension liability	4,195,334	264,571	4,459,905	4,292,652
Other	88,000	-	88,000	-
Total noncurrent liabilities	178,744,699	10,561,552	189,306,251	4,659,150
Total liabilities	225,985,591	11,349,338	237,334,929	9,791,855
Deferred Inflows of Resources				
Pension - difference between expected and actual experience	118,762	7,489	126,251	83,222
Pension - net difference between projected and actual earnings on pension plan investments	163,309	10,299	173,608	143,368
Pension - changes of assumptions	58,634	3,698	62,332	46,834
Pension - change in proportion	78,259	4,935	83,194	29,428
Total deferred inflows of resources	418,964	26,421	445,385	302,852
Total liabilities and deferred inflows of resources	\$ 226,404,555	\$ 11,375,759	\$ 237,780,314	\$ 10,094,707
Net Position				
Net investment in capital assets	\$ 159,105,034	\$ 4,418,375	\$ 163,523,409	\$ 287,316
Restricted				
Restricted for bond retirement	7,989,756	-	7,989,756	-
Restricted for capital projects	8,769,868	-	8,769,868	-
Restricted for sinking funds	1,802,124	99,091	1,901,215	-
Unrestricted	32,530,451	1,866,139	34,396,590	4,049,643
Total net position	\$ 210,197,233	\$ 6,383,605	216,580,838	\$ 4,336,959
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:			[808,203]	
Total net position			\$ 215,772,635	

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund	Total Enterprise Funds	
Operating revenues				
Charges for services	\$ 60,162,429	\$ 2,625,856	\$ 62,788,285	\$ 19,287,718
Other	3,253,221	191,366	3,444,587	77,250
Total operating revenues	<u>63,415,650</u>	<u>2,817,222</u>	<u>66,232,872</u>	<u>19,364,968</u>
Operating expenses				
Personnel services	13,142,011	689,629	13,831,640	3,463,107
Contractual services	20,430,140	1,083,313	21,513,453	6,083,816
Supplies	9,874,186	188,860	10,063,046	447,336
Depreciation and amortization	14,049,030	763,249	14,812,279	88,794
Insurance claims	-	-	-	9,064,681
Total operating expenses	<u>57,495,367</u>	<u>2,725,051</u>	<u>60,220,418</u>	<u>19,147,734</u>
Operating income [loss]	<u>5,920,283</u>	<u>92,171</u>	<u>6,012,454</u>	<u>217,234</u>
Nonoperating revenues [expenses]				
Interest income	713,866	7,764	721,630	20,826
Interest [expense]	[5,238,426]	[228,915]	[5,467,341]	-
Gain/[loss] on sale of capital assets	168,772	-	168,772	9,090
Total nonoperating revenues [expenses]	<u>[4,355,788]</u>	<u>[221,151]</u>	<u>[4,576,939]</u>	<u>29,916</u>
Income [loss] before contributions and transfers	<u>1,564,495</u>	<u>[128,980]</u>	<u>1,435,515</u>	<u>247,150</u>
Transfers from [to] other funds				
Transfers in	3,790,050	-	3,790,050	-
Transfers [out]	-	-	-	[325,000]
Total transfers	<u>3,790,050</u>	<u>-</u>	<u>3,790,050</u>	<u>[325,000]</u>
Change in net position	<u>5,354,545</u>	<u>[128,980]</u>	<u>5,225,565</u>	<u>[77,850]</u>
Net position, January 1	211,044,826	6,792,317	217,837,143	8,775,612
Prior period adjustment	<u>[6,202,138]</u>	<u>[279,732]</u>	<u>[6,481,870]</u>	<u>[4,360,803]</u>
Net position, January 1, restated	<u>204,842,688</u>	<u>6,512,585</u>	<u>211,355,273</u>	<u>4,414,809</u>
Net position, December 31	<u>\$ 210,197,233</u>	<u>\$ 6,383,605</u>	<u>\$ 216,580,838</u>	<u>\$ 4,336,959</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund	Total Enterprise Funds	
Cash flows from operating activities				
Receipts from customers	\$ 60,287,769	\$ 2,588,542	\$ 62,876,311	\$ 18,909,190
Payments to suppliers	[30,224,996]	[1,274,305]	[31,499,301]	[14,915,678]
Payments to employees	[13,118,856]	[691,586]	[13,810,442]	[3,404,202]
Other receipts	3,253,221	191,366	3,444,587	77,250
Net cash provided by [used in] operating activities	<u>20,197,138</u>	<u>814,017</u>	<u>21,011,155</u>	<u>666,560</u>
Cash flows from capital and related financing activities				
Deferred loss on refunding	186,419	-	186,419	-
Payment of other liabilities	[44,000]	-	[44,000]	-
Payment of capital lease	[144,221]	-	[144,221]	-
Proceeds from capital debt	-	2,455,387	2,455,387	-
Premium on issuance of capital debt	-	129,838	129,838	-
Principal paid on capital debt	[4,995,000]	[3,063,906]	[8,058,906]	-
Payment of state revolving loan	[5,827,947]	-	[5,827,947]	-
Net borrowings on temporary notes	25,351,662	-	25,351,662	-
Interest paid on capital debt	[5,653,452]	[283,434]	[5,936,886]	-
Purchases of capital assets	[17,676,304]	[13,100]	[17,689,404]	[44,944]
Proceeds from sale of capital assets	217,295	-	217,295	9,090
Net cash provided by [used in] capital and related financing activities	<u>[8,585,548]</u>	<u>[775,215]</u>	<u>[9,360,763]</u>	<u>[35,854]</u>
Cash flows from investing activities				
Interest received	713,866	7,765	721,631	20,826
Cash flows from noncapital financing activities				
Advances from other funds	[67,465]	-	[67,465]	-
Transfers in	3,790,050	-	3,790,050	-
Transfers [out]	-	-	-	[325,000]
Net cash provided by [used in] noncapital financing activities	<u>3,722,585</u>	<u>-</u>	<u>3,722,585</u>	<u>[325,000]</u>
Net increase [decrease] in cash and cash equivalents	16,048,041	46,567	16,094,608	326,532
Cash and cash equivalents, January 1	<u>59,507,181</u>	<u>2,241,375</u>	<u>61,748,556</u>	<u>12,784,742</u>
Cash and cash equivalents, December 31	<u>\$ 75,555,222</u>	<u>\$ 2,287,942</u>	<u>\$ 77,843,164</u>	<u>\$ 13,111,274</u>
Cash and equivalents reported on the Statement of Net Position				
Cash and equity in Treasurer's Fund	\$ 55,317,360	\$ 2,188,851	\$ 57,506,211	\$ 13,111,274
Restricted cash and equity in Treasurer's Fund	<u>20,237,862</u>	<u>99,091</u>	<u>20,336,953</u>	<u>-</u>
Total	<u>\$ 75,555,222</u>	<u>\$ 2,287,942</u>	<u>\$ 77,843,164</u>	<u>\$ 13,111,274</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (Continued)
 For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund	Total Enterprise Funds	
Reconciliation of operating [loss] income to net cash provided by [used in] operating activities				
Operating income [loss]	\$ 5,920,283	\$ 92,171	\$ 6,012,454	\$ 217,234
Adjustments to reconcile operating income [loss] to net cash provided by [used in] operating activities				
Depreciation and amortization	14,049,030	763,249	14,812,279	88,794
Non-operating [expense]				
[Increase] decrease in accounts receivable	104,273	[37,314]	66,959	55,232
[Increase] decrease in intergovernmental receivables	162,245	-	162,245	-
[Increase] decrease in due from other funds	-	-	-	[12,292]
[Increase] decrease in inventory	86,429	-	86,429	[4,383]
[Increase] decrease in prepaids	43,000	4,171	47,171	243,600
[Increase] decrease in deferred outflows	[54,753]	[3,454]	[58,207]	[17,446]
Increase [decrease] in deferred inflows	[496,989]	[31,342]	[528,331]	[564,139]
Increase [decrease] in net pension liability	274,611	17,319	291,930	373,511
Increase [decrease] in due to other governments	31,632	[2,849]	28,783	[123,221]
Increase [decrease] in accounts payable	[81,731]	[3,454]	[85,185]	[101,339]
Increase [decrease] in accrued payroll and benefits	90,227	6,297	96,524	5,166
Increase [decrease] in self-insurance claims	-	-	-	244,030
Increase [decrease] in deposits	37,459	-	37,459	-
Increase [decrease] in compensated absences	210,059	9,223	219,282	261,813
Increase [decrease] in unearned revenue	[178,637]	-	[178,637]	-
Net cash provided by [used in] operating activities	\$ 20,197,138	\$ 814,017	\$ 21,011,155	\$ 666,560

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS
STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2015

ASSETS

Cash and equity in Treasurer's Fund	\$ 1,036,937
Accounts receivable	<u>84,676</u>
Total assets	<u>\$ 1,121,613</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts and contracts payable	\$ 262,718
Due to other governments	4,805
Due to others	<u>854,090</u>
Total liabilities	<u>\$ 1,121,613</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Topeka is a municipal corporation governed by a Mayor and nine Council members all elected on a non-partisan basis. The City at large elects the Mayor, and the nine Council members are elected by district. The accompanying financial statements present the financial position of the City at December 31, 2015. In evaluating the City's financial reporting entity, management has considered all potential component units and has determined there are no material component units over which the City is financially accountable. Financial accountability is based primarily on non-operational or financial relationships with the City (as distinct from legal relationships). These financial statements include all accounts for which the City is considered to be financially accountable.

The accounting and reporting policies of the City of Topeka, Kansas, relating to the funds included in the accompanying financial statements, conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), and by the Financial Accounting Standards Board, when applicable. Certain significant accounting policies of the City are described below.

B. Government-wide and fund financial statements

The government-wide financial statements (*i.e.*, the *Statement of Net Position* and the *Statement of Activities*) report information on all of the non-fiduciary activities of the City of Topeka. As a general rule, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or program. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. While agency funds do not have a measurement focus and will only report assets and liabilities, agency funds do use the accrual basis of accounting. The operating statements present increases (*e.g.*, revenues) and decreases (*e.g.*, expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Those revenues susceptible to accrual are sales taxes, franchise taxes, special assessments, investment earnings, and certain Federal and State grants and entitlements. Licenses, permits, fees for services, fines, and parking meter revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Property taxes and special assessments, though measurable, are not available to finance current period obligations. Therefore, property taxes and special assessment receivables are recorded and deferred in the fund statements until they become available.

The City of Topeka reports the following major governmental funds:

The *general fund* is the main operating fund of the City. This fund is used to account for all financial resources of the City, except those required to be accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the general fund. This fund accounts for activities of general government, public safety, public works, parks and recreation, zoo and planning.

The *special street repairs fund* accounts for resources and expenditures for repair, minor reconstruction, alteration, and maintenance - including snow removal and sweeping - of all streets and thoroughfares.

The *sales tax street repairs fund* provides funding through taxes for costs of maintenance and improvements to existing City streets, curbs, gutters, sidewalks, alleys and street lighting.

The *debt service fund* is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on general long-term debt paid primarily from taxes levied by the City.

The *capital projects fund* is used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

The City of Topeka reports the following major proprietary fund:

The combined *water, storm water, and water pollution control utility fund* provides accountability for all phases of operation and maintenance of the City's public water supply, water pollution control functions (*i.e.*, wastewater treatment), and storm water utility systems.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The City reports the following types of nonmajor governmental funds:

Special revenue funds are used to account for the proceeds of specific revenue resources that are legally restricted or committed to expenditure for specified purposes.

Capital Project funds are used to account for the construction of projects that are financed by developer contributions.

The City of Topeka reports the following types of nonmajor proprietary funds:

Enterprise funds are used for activities which are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the City, or to other governments, on a cost-reimbursement basis. The City's internal service funds include *information technology, fleet services, and risk management (which consists of funds for vehicle liability insurance, workman's compensation insurance, health insurance, a risk reserve fund, and unemployment insurance fund)*. The schedules for the internal service funds can be found in the *Other Fund Statements and Schedules* section.

Additionally, the City reports the following fund type:

Fiduciary funds are used to account for resources that are held by the government as a trustee or as an agent for parties outside the government and that cannot be used to support the City's own programs. The City of Topeka has no fiduciary trust funds, but maintains seven fiduciary agency funds. Agency funds are custodial in nature (assets equal liabilities), and do not involve measurement of results of operations. The City's agency funds consist of state mandated collections through the Municipal Court and payroll taxes and deductions. A more detailed list of these funds and their purposes can be found in the *Other Fund Financial Statements and Schedules* section.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes, where the amounts are reasonably equivalent in value to the interfund services provided, and other charges between the City's water and wastewater function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance, and Net Position

1. Deposits and investments

The City of Topeka considers *cash and cash equivalents* to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from the date of acquisition.

The City's Financial Services Department maintains and administers a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is included on the combined balance sheet or statement of net position as *Cash and equity in treasurer's fund*.

Kansas statutes authorize the City, with certain restrictions, to deposit or invest directly in temporary notes, no-fund warrants, open accounts, time deposits, certificates of deposit, repurchase agreements, U.S. Treasury bills and notes, and the State's Municipal Investment Pool (MIP). The MIP is not registered with the Securities Exchange Commission and is governed by the State of Kansas Pooled Money Investment Board. The MIP operates in accordance with applicable State laws and regulations. The reported value of the City's investment in the MIP is the same as the fair value of its pool shares. MIP does not include any involuntary participants. Other investments of the City are also reported at fair value.

Statutes require that collateral, which has a fair value equal to 100% of the investment (less Federally insured amounts), be assigned for the benefit of the City to secure an investment of City funds. The statutes provide for an exception for peak deposit periods during taxpaying time where, for a period of 60 days, the amount of required collateral may be reduced by one-half.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Property taxes are levied November 1 on property values assessed at the previous January 1, as certified by the County Appraiser on June 15 of each year. The tax levy can be paid by property owners in two installment payments. The first half is due on December 20 of the year levied, and the second half is due on the following May 10. The payment is considered past due on the day after the due date, at which time the applicable property is subject to lien.

3. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market value, using the first in, first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

In both government-wide and fund financial statements, payments made to vendors for goods or services that will benefit periods beyond the current fiscal year, are recorded as prepaid items when they are deemed material, and it is considered appropriate.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance, and Net Position (Continued)

4. Restricted Assets

Certain proceeds of governmental and business-type bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the *statement of net position*, because their use is limited by applicable bond covenants. An amount is placed under restricted assets if resources need to be set aside to subsidize potential deficiencies from the enterprise fund's operation that could affect debt service payments. These amounts will be shown in the *Restricted assets: Cash and equity in treasurer's fund* account on the Combined Water, Stormwater & Water Pollution Control Utility Fund *statement of net position*.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports a deferred amount on refunding reported in the government-wide and proprietary fund statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The City reports changes in the pension liability proportion and differences between expected and actual experience are reported as deferred outflows of resources in the government activities.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has multiple types of items, which arises under the accrual and modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental activities statement of net position and the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments and other. . Differences between expected and actual experience, differences between projected and actual investment earnings, changes in assumptions, and changes in the pension liability proportion are reported as deferred inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets, other than infrastructure assets, as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. All such capital assets that are purchased or constructed are valued at historical cost where records are available and at an estimated historical cost where no such records exist. Donated capital assets are valued at their estimated fair value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance, and Net Position (Continued)

6. Capital Assets (Continued)

Depreciation of the City's capital assets is computed using the straight-line method and the following useful life ranges:

Buildings and improvements	Five to Fifty Years
Furniture and office equipment	Three to Twenty Years
Motor vehicles	Three to Six Years
Tools and equipment	Five to Twenty Years
Infrastructure	Twenty to Fifty Years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed when those projects are debt financed. A portion of the temporary notes issued were used to finance specific water improvement projects. Accordingly, the interest capitalized was calculated by netting any investment earnings from unexpended debt proceeds against the related interest expense incurred from the date of debt issuance until completion of the project.

7. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation and sick leave balances. Under the terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. After completing a probationary period, vacation is earned at a rate of .0462 to .1154 per hour for a forty hour employee, depending on the length of service. A forty hour per week employee can accumulate up to 240 hours in a year. A twenty-four hour employee earns at a rate of .0462 to .1296 per hour and is allowed to carry over 360 hours per year. All accrued vacation will be paid out upon termination of services from the City at the regular rate. The City's compensated absence liability is normally liquidated in the General Fund and the Water, Stormwater & Water Pollution Control Utility Fund.

Sick leave for a forty hour employee is earned at a rate of .0462 per hour and has a maximum accrual of 1,040 hours. Sick leave for a twenty-four hour employee is earned at the same rate, but employees are allowed to carry up to 1,388 hours. Accrued sick leave will only be paid out upon an employee retiring and paid at 35% of their sick leave balance, with a maximum of 400 hours for a forty hour employee and a maximum of 520 hours for a twenty-four hour employee.

8. Long Term Obligations

In the government-wide financial statements and in the fund financial statements for proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the term of the related bonds using the bonds outstanding method, which approximates the effective interest method. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts received on debt issuances are also reported as other financing sources or uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as interest and fiscal charges in the period incurred.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance, and Net Position (Continued)

9. Equity Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets - Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; (2) law through constitutional provisions or enabling legislation. *When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first and then unrestricted resources, as they are needed.*

Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

The City reports governmental fund balances by the five following classifications:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – Amounts with restrictions that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes and imposed by formal action of the government's highest level of decision making authority. In the case of the City it is the City Council and the formal action would be an ordinance to modify or rescind the commitment.

Assigned – Amounts constrained by City management's intent, through contract and procurement policies, to be used for specific purposes but are not formally restricted by external resources or committed by City Council.

Unassigned – Amount of the remaining fund balance not in any of the other classifications. The General Fund is the only fund that reports a positive unassigned fund balance amount.

For the classification of fund balances, the City considers restricted amounts to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Expenditures are to be spent from restricted fund balance first, followed by committed, assigned, and lastly unassigned fund balance.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Kansas state statutes require that an annual operating budget be legally adopted for all governmental fund types, unless specifically exempted by statute. The statutes provide for the following sequence and timetable in the adoption of the City's legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow the governing body to increase the originally adopted budget only for previously unanticipated increases in revenue, other than those attributed to *ad valorem* property taxes. To do this, a notice of public hearing to amend the budget must be published in the official, local newspaper. No sooner than ten days after publication, the hearing may be held, and the governing body may amend the budget at that time.

In 2015, the City had one amendment to the originally adopted budget. The amendment had the following effect on the fund budgets:

<u>Fund</u>	<u>Adopted</u>	<u>Amended</u>
Transient Guest Tax Fund	\$2,463,358	\$2,700,000
Alcohol and Drug Safety Fund	58,401	65,300
Employee Separation Fund	1,000,000	2,200,000
Historic Asset Tourism Fund	149,038	240,000
1/2% Sales Tax Fund	8,487,958	9,100,000
Tax Increment Financing Fund	192,450	395,080

Under Kansas statutes, management cannot amend the budget without approval of the governing body. The level of budgetary control or expenditure limit is at the fund level, except for the General Fund, which also has established expenditure limits for each Department financed. The statutes permit transferring budgeted amounts within a General Fund department or other funds, line item by line item, to be made administratively.

Budget comparison statements and schedules are presented for each budgeted governmental fund, showing actual revenues and expenditures compared to legally budgeted revenues and expenditures.

The City's legal, annual, operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Normally, revenues are recognized when cash is received, if not susceptible to accruals. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments, which are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end. Encumbrances outstanding at year-end are reported as restricted, committed or assigned fund balances and do not constitute liabilities, because the commitments will be honored during subsequent year.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The funds with legally adopted, annual budgets consist of the General Fund, Special Street Repairs Fund, Fund, Sales Tax – Street Repairs Fund, Special Liability Expense Fund, Debt Service Fund, Special Alcohol Program Fund, Alcohol and Drug Safety Fund, Transient Guest Tax Fund, Employee Separation Fund, Retirement Reserve Fund, KP & F Equalization Fund, Neighborhood Revitalization Fund, Historic Asset Tourism Fund, 1/2 % Sales Tax Fund, Law Enforcement Fund, Tax Increment Financing Fund, Downtown Improvement District Fund, and Court Technology Fund, which are all Special Revenue funds. A legal annual operating budget is not required for capital projects funds (such as bridges, streets and traffic ways), but each project is taken before the City Council for approval, as well as trust (agency) funds, proprietary funds, and certain other special revenue funds. Spending in funds that are not subject to legal, annual, operating budget requirements are controlled by Federal regulations, other statutes, Council approved budgets, by the use of external spending limits or by the external organization contributing the funds.

B. Cash and Fund Balance Deficits

The Capital Project Fund ended 2015 with a fund balance deficit of \$9,858,880. This was due to projects needing long- term financing. Each project is presented to the City Council for approval.

The Developer Project Fund, a nonmajor capital projects fund, ended 2015 with a cash deficit of \$58,591 and the Governmental (violating K.S.A 10-1113 and 10-1121). The cash deficit in this fund was eliminated in 2016 through developer reimbursements.

C. Restatement of Beginning Equity.

On January 1, 2015, the City changed its method of accounting to adopt Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. In addition, it was determined that amounts previously reported as utility receivables in the prior year in the business-type activities were recorded incorrectly. The effects of which are as follows:

	Governmental Activities	Business Type Activities
Net position - beginning	\$ 262,307,975	\$ 217,080,066
General obligation bond reclassification	700	[700]
Utility receivable	-	[1,765,682]
Pension liability	<u>[76,649,504]</u>	<u>[4,715,488]</u>
Net position - beginning, restated	<u>\$ 185,659,171</u>	<u>\$ 210,598,196</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At December 31, 2015, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (In Years)</u>
Certificates of Deposit	\$ 42,294,737	0.24
U.S. Agencies	57,641,281	0.37
Kansas Municipal Bonds	18,605,088	0.17
Reserve Funds	6,707,892	0.47
State Treasurer's Municipal Investment Pool	<u>100,013</u>	<u>-</u>
Total Fair Value of Investments	<u>\$ 125,349,011</u>	
Weighted Average Maturity of Portfolio		<u>1.25</u>

Interest rate risk—The City manages interest rate risk by dividing its pooled cash into four sub-portfolios. Its day-to-day and secondary liquidity portfolios are invested in securities maturing in not more than 30-days and not more than one-year, respectively. Its income portfolio (moneys not expected to be needed for cash flow purposes during the course of the year) is invested in securities with maturities of two years or less in accordance with state law. Investments held in accordance with bond programs are invested to match the expected cash flow needs of each bond program.

Credit risk—Kansas state law (K.S.A. 10-301 and K.S.A. 12-1675) specifies the types of investments in which a municipality may invest. Generally, these are limited to bank deposits and high-quality Federal and local securities. State law also provides for investment of City funds in the Municipal Investment Pool (MIP) within the State Treasury. At December 31, 2015 the City's investment in the MIP was rated AAf/S1+.

Concentration of credit risk—The City's Investment Policy limits concentration of risk by imposing portfolio limits on most types of investments, except in bank deposits (which are either FDIC insured or fully collateralized) and US Treasury securities. Investments are made in consideration of safety, liquidity, rate of return, and diversification.

Custodial credit risk on deposits—In the case of deposits of cash and cash equivalents, custodial credit risk is the risk that in the event of failure of a financial institution, the City's deposits may not be returned. State law (K.S.A. 9-1402) mandates that a bank must pledge collateral equal to 100% of the market value of the City's deposits, using those types of collateral allowed by the law. At December 31, 2015, the City had deposits totaling \$73,884,014 in financial institutions, with FDIC coverage of \$4,504,737 and with collateral assets pledged to the City by the institutions having a fair market value of \$69,084,076. Deposits totaling \$295,201 were not adequately secured by assets pledged at two institutions, which is a violation of K.S.A. 9-1402.

State law (K.S.A. 12-1675) allows monies not associated with a bond program or a multi-year capital investment fund, to be invested in the following types of securities:

- (A) Temporary notes or no-fund warrants of the City;

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 3. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

- (B) Savings deposits, time deposits, open accounts, certificates of deposit or time certificates of deposit with maturities of not more than two years in banks, savings and loan associations and savings banks which have main or branch offices located within the corporate boundaries of the City ("Bank Deposits"); or
- (C) Repurchase agreements with banks, savings and loan associations and savings banks, which have main or branch offices located within the corporate boundaries of the City, for direct obligations of, or obligations that are insured as to principal and interest by, the United States government or any agency thereof. The City may enter into such investments with banks, savings and loan associations and savings banks with main or branch offices in Shawnee County, Kansas, if no such institutions within the corporate boundaries of the City are willing to enter into such agreements or if the agreements bid by in-city institutions do not provide an interest rate equal to or greater than that rate defined in K.S.A. 12-1675a(g). Finally, the City may enter into such investments with banks, savings and loan associations and savings banks with main or branch offices in the state if no such institutions within the corporate boundaries of the City or of Shawnee County, Kansas, are willing to enter into such agreements or if the agreements bid by in-city institutions do not provide an interest rate equal to or greater than that rate defined in K.S.A. 12-1675(a)(g).

In the event banks, savings and loan associations and savings banks eligible for investments in savings deposits, time deposits, open accounts, certificates of deposit or time certificates of deposit with maturities of not more than two years cannot or will not make such investments available to the City at interest rates equal to or greater than the rate set forth in K.S.A. 12-1675a(g), the City may invest in the following:

- (A) United States Treasury bills or notes with maturities as the governing body shall determine, but not exceeding two years. The City is required to purchase such securities from: (a) banks, savings and loan associations and savings banks; (b) the federal reserve bank of Kansas City, Missouri; (c) primary government securities dealers which report to the market report division of the federal reserve bank of New York; or (d) any broker-dealer engaged in the business of selling government securities which is registered in compliance with the requirements of section 15 or 15C of the securities exchange act of 1934 and registered pursuant to K.S.A. 17-12a401;
- (B) The municipal investment pool fund established in K.S.A. 12-1677a, and amendments thereto;
- (C) Multiple municipal client investment pools managed by the trust departments of banks which have main or branch offices located in Shawnee County, Kansas, or with trust companies incorporated under Kansas law which have contracted to provide trust services under the provisions of K.S.A. 9-2107 with banks that have main or branch offices located Shawnee County, Kansas; or
- (D) General obligation municipal bonds or other general obligations issued by any municipality of the state of Kansas as defined in K.S.A. 10-1101.

Bond and note proceeds, as well as the balances in a capital improvement fund created pursuant to K.S.A. 12-1,118, may be invested in accordance with K.S.A. 10-131. Permitted investments include:

- (A) Investments authorized by KSA 12-1675 et seq. (as described above).
- (B) Municipal investment pool.
- (C) Direct obligations of the United States government or agency thereof.
- (D) Temporary notes of the City.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

- (E) Interest-bearing time deposits in commercial banks located in Shawnee County, Kansas.
- (F) Obligations such as the Federal National Mortgage Association, Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation or other qualified obligations.
- (G) Money market funds investing solely in US Treasury and Agencies.
- (H) Receipts evidencing ownership interest in US Treasury and Agencies.
- (I) Repurchase agreements for securities described in (C) or (F).
- (J) Municipal bonds or other obligations issued by any Kansas municipality bearing that municipality's general obligation.
- (K) Bonds of any Kansas municipality that have been advance refunded and are fully secured as to payment of principal and interest by US Treasury and Agencies.

B. Interfund Receivables and Payables

Year-end receivables for the governmental activities and business-type activities in the aggregate, are as follows:

	Governmental <u>Activities</u>	Business- Type <u>Activities</u>	<u>Total</u>
Accounts Receivable	\$ 3,416,376	\$7,627,628	\$11,044,004
Taxes Receivable	56,311,439	-	56,311,439
Special Assessments Receivable	<u>30,505,802</u>	<u>-</u>	<u>30,505,802</u>
 Total	 <u>\$90,233,617</u>	 <u>\$7,627,628</u>	 <u>\$97,861,245</u>

All trade receivables are shown net of an allowance for uncollectibles. At December 31, 2015 an allowance of \$17,629,863 and \$878,777 is recorded in the governmental activities and business-type activities, respectively.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

	General	Debt Service	Nonmajor Governmental	<u>Total</u>
Property Tax	\$28,121,693	\$16,386,849	\$ 883,967	\$45,392,509
Special Assessments	-	30,505,802	-	30,505,802
Other Unavailable Revenues	<u>-</u>	<u>6,979</u>	<u>23,740</u>	<u>30,719</u>
 Total	 <u>\$28,121,693</u>	 <u>\$46,899,630</u>	 <u>\$ 907,707</u>	 <u>\$75,929,030</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/2014	Adjustments	Adj. Bal. 12/31/2014	Additions	Retirements	Balance 12/31/2015
City governmental activities:						
Governmental activities:						
Capital assets, not being depreciated						
Land	\$ 3,689,642	\$ -	\$ 3,689,642	\$ -	\$ -	\$ 3,689,642
Intangible easements	2,670,650	-	2,670,650	-	32,184	2,638,466
Construction in progress	42,689,081	-	42,689,081	15,963,624	25,850,964	32,801,741
Capital assets, being depreciated						
Building improvements & infrastructure	973,197,912	-	973,197,912	25,850,964	-	999,048,876
Furniture	6,645,081	-	6,645,081	8,254	19,239	6,634,096
Vehicles	21,960,370	-	21,960,370	1,752,681	1,285,015	22,428,036
Software	2,727,528	-	2,727,528	-	-	2,727,528
Tools & equipment	6,799,688	-	6,799,688	167,700	137,660	6,829,728
Total capital assets	1,060,379,952	-	1,060,379,952	43,743,223	27,325,062	1,076,798,113
Less accumulated depreciation for:						
Building improvements & infrastructure	668,961,688	-	668,961,688	23,882,501	-	692,844,189
Furniture	6,582,440	-	6,582,440	12,439	19,239	6,575,640
Vehicles	16,077,702	-	16,077,702	1,926,086	1,279,216	16,724,572
Software	2,727,528	-	2,727,528	-	-	2,727,528
Tools & equipment	5,372,876	-	5,372,876	431,343	137,660	5,666,559
Total accumulated depreciation	699,722,234	-	699,722,234	26,252,369	1,436,115	724,538,488
Governmental activities capital assets, net	\$ 360,657,718	\$ -	\$ 360,657,718	\$17,490,854	\$25,888,947	\$ 352,259,625
Business-type activities:						
Capital assets, not being depreciated						
Land	\$ 1,675,360	\$ -	\$ 1,675,360	\$ -	\$ -	\$ 1,675,360
Intangible easements	7,110,020	-	7,110,020	1,768,987	-	8,879,007
Construction in progress	17,823,957	-	17,823,957	14,366,172	7,718,409	24,471,720
Capital assets, being depreciated						
Building improvements & infrastructure	537,077,098	-	537,077,098	7,718,409	-	544,795,507
Furniture	825,919	-	825,919	-	-	825,919
Vehicles	8,460,546	-	8,460,546	1,206,974	611,076	9,056,444
Tools & equipment	4,333,645	-	4,333,645	347,267	83,228	4,597,684
Total capital assets	577,306,545	-	577,306,545	25,407,809	8,412,713	594,301,641
Less accumulated depreciation for:						
Building improvements & infrastructure	214,190,360	-	214,190,360	13,530,813	-	227,721,173
Furniture	794,970	-	794,970	5,463	-	800,433
Vehicles	6,243,350	-	6,243,350	731,306	512,246	6,462,410
Tools & equipment	3,890,946	-	3,890,946	136,329	51,003	3,976,272
Total accumulated depreciation	225,119,626	-	225,119,626	14,403,911	563,249	238,960,288
Business-type activities capital assets, net	\$ 352,186,919	\$ -	\$ 352,186,919	\$11,003,898	\$ 7,849,464	\$ 355,341,353

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

The City's depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	\$ 821,453
Infrastructure	19,490,035
Parks and Recreation	22,010
Public Safety	2,153,019
Public Works	3,677,058
Internal Service	<u>88,794</u>
Total depreciation	<u>\$26,252,369</u>
Business-type Activities:	
Parking Garages	\$ 763,249
Water, Sewer & Stormwater Utilities	<u>13,640,662</u>
Total depreciation	<u>\$14,403,911</u>

Several assets retired in the current year in the building improvements and infrastructure category were not previously depreciated.

Construction Commitments

The City had open, active construction projects on December 31, 2015. These projects included bridge repairs, building and facility updates, repairs of existing streets and traffic signals, new zoo exhibits and facilities, bike trails, water mains, and the construction of additional wastewater facilities. At year-end, the City's open project expenditures and remaining commitments with contractors, by category were as follows:

	<u>Spent to Date</u>	<u>Remaining Commitment</u>
General Government	\$ 4,945,000	\$ 3,246,932
Public Safety - Fire & Police	10,217,106	5,870,002
Public Works - Streets	38,751,758	22,154,779
Public Works - Special Assessment	7,957,339	7,020,047
Public Works - Bridges	1,572,960	905,576
Parks	231,300	30,464
Combined Utilities	<u>81,192,648</u>	<u>27,188,017</u>
Total	<u>\$144,868,111</u>	<u>\$66,415,817</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables, Transfers and Activity

Interfund transfers for the year ended December 31, 2015 were as follows:

	Transfer In:					Total
	General Fund	Debt Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Water, Stormwater & Water Pollution Control Utility	
<u>Transfer Out:</u>						
General Fund	\$ -	\$ -	\$ 386,268	\$ -	\$ 3,790,050	\$ 4,176,318
Sales Tax Street Repairs Fund	-	-	2,300,000	-	-	2,300,000
Debt Service Fund	-	-	512,000	-	-	512,000
Capital Project Fund	-	1,246,909	-	-	-	1,246,909
Nonmajor Governmental Funds	211,076	425,588	263,164	203,095	-	1,102,923
Nonmajor Internal Service Funds	-	-	325,000	-	-	325,000
Total	<u>\$ 211,076</u>	<u>\$1,672,497</u>	<u>\$3,786,432</u>	<u>\$ 203,095</u>	<u>\$ 3,790,050</u>	<u>\$ 9,663,150</u>

Interfund transfers in consisted of the following:

General Fund received \$211,076 from the Transient Guest Tax Fund for operating expenses	\$ 211,076
Debt Service Fund received \$1,246,909 from the Capital Projects Fund for closed projects	1,246,909
Debt Service Fund received \$250,000 from the Retirement Reserve Fund for debt payments	250,000
Debt Service Fund received \$175,588 from the TIF College Fund for debt payments	175,588
Capital Projects Fund received from the General Fund for project expenses	386,268
Capital Projects Fund received from the Sales Tax Street Repairs Fund for project expenses	2,300,000
Capital Projects Fund received from the Debt Service Fund for project expenses	512,000
Capital Projects Fund received from the Combined Risk Management Fund for project expenses	325,000
Capital Projects Fund received from the Transient Guest Tax Fund for project expenses	263,164
Historic Asset Tourism Fund received from the Transient Guest Tax Fund for rehabilitation expenses	203,095
Water, Stormwater & Water Pollution Fund received from the General Fund for project expenses	3,790,050
Total	<u>\$ 9,663,150</u>

Interfund charges for support services paid to the General Fund during 2015 were as follows:

Special Street Repair Fund	\$ 363,676
Water, Stormwater & WPC Fund	3,025,077
Nonmajor Governmental Funds	7,411
Nonmajor Enterprise Fund	206,119
Internal Service Funds	<u>39,210</u>
	<u>\$ 3,641,493</u>

In 2015, payments in lieu of taxes of \$7,027,860 and \$254,994 were made to the General Fund by the Water, Stormwater & WPC Utility Fund and the Public Parking Facilities Fund, respectively. The payment in lieu of taxes is based on applying the levy rate to 33% of the net book value of capital assets and 3% of service revenues.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases

Operating Leases:

The City has operating leases for computers and licenses. The expenditures for these operating leases for the year ended December 31, 2015 were \$416,795. The future minimum lease payments for these leases are as follows:

Year Ending <u>December 31</u>	<u>Amount</u>
2016	\$ 329,501
2017	135,576
2018	<u>10,994</u>
Total	<u>\$ 476,071</u>

Capital Leases:

The City has entered into capital lease agreements, as lessee, for financing the acquisition of software and server equipment, telecommunications equipment, fire equipment and trucks, and enterprise resource planning software. Capital assets acquired under capital leases are amortized over their estimated useful lives and are included in depreciation expense. These capital leases have been recorded at the present value of their future minimum lease payments as of the inception date, in accordance with generally accepted accounting principles.

The assets acquired through capital leases are as follows:

Asset Information:	<u>Governmental Activities</u>
Machinery and equipment	<u>\$ 6,424,904</u>

The future minimum lease obligations for governmental activities and business-type activities, and the net present value of these minimum lease payments at December 31, 2015, were as follows:

Year Ending December 31	<u>Governmental Activities</u>
2016	\$ 944,819
2017	648,507
2018	648,507
2019	350,467
2020	<u>350,566</u>
Total minimum lease payments	2,942,866
Less: amount representing interest	<u>[218,102]</u>
Net present value of minimum lease payments	<u>\$ 2,724,764</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt

Changes in long term liabilities:

	Restated Balance <u>12/31/2014</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2015</u>	Due Within <u>One Year</u>
Governmental activities:					
Bond payable:					
General obligation bonds	\$ 132,362,317	\$52,809,613	\$ [50,416,093]	\$ 134,755,837	\$11,503,020
Tax increment and other bonds	19,780,000	-	[3,630,000]	16,150,000	4,225,000
Less deferred amounts:					
For issuance premium	3,189,716	2,794,447	[339,794]	5,644,369	-
For issuance discounts	[43,741]	-	42,944	[797]	-
Capital leases	2,715,248	870,000	[860,484]	2,724,764	867,642
OPEB Liability**	4,929,612	882,940	[261,071]	5,551,481	-
Net pension liability	68,886,435	6,565,165	-	75,451,600	-
Retirement Incentive**	86,824	-	[86,824]	-	-
Compensated Absences**	9,043,571	3,559,297	[4,360,855]	8,242,013	5,432,397
Park Transfer Obligations	1,054,125	-	[918,255]	135,870	135,870
Claims and Judgments	<u>1,155,000</u>	<u>428,332</u>	<u>[3,000]</u>	<u>1,580,332</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 243,159,107</u>	<u>\$67,909,794</u>	<u>\$ [60,833,432]</u>	<u>\$250,235,469</u>	<u>\$22,163,929</u>

** - For governmental activities, other post employment benefits, retirement incentive, compensated absences, are generally liquidated by the General Fund.

	Restated Balance <u>12/31/2014</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2015</u>	Due Within <u>One Year</u>
Business-Type Activities					
Bond payable:					
General obligation bonds	\$ 11,122,682	\$ 2,455,387	\$ [3,063,906]	\$ 10,514,163	\$ 571,980
Less deferred amounts:					
For issuance premium	240,664	129,838	[65,336]	305,166	-
For issuance discounts	[1,590]	-	72	[1,518]	-
Revenue bonds	132,420,000	-	[4,995,000]	127,425,000	4,565,000
Less deferred amounts:					
For issuance premium	4,173,749	-	[195,735]	3,978,014	-
For issuance discounts	[137,639]	-	7,572	[130,067]	-
State revolving loan	58,529,809	-	[5,827,947]	52,701,862	5,792,813
Other liabilities	176,000	-	[44,000]	132,000	44,000
Capital leases	144,221	-	[144,221]	-	-
OPEB liability	430,409	217,803	[64,402]	583,810	-
Net pension liability	4,167,976	291,929	-	4,459,905	-
Compensated absences	<u>843,027</u>	<u>610,190</u>	<u>[544,309]</u>	<u>908,908</u>	<u>597,199</u>
Business Type Activity Long-Term Liabilities	<u>\$ 212,109,308</u>	<u>\$ 3,705,147</u>	<u>\$ [14,937,212]</u>	<u>\$200,877,243</u>	<u>\$11,570,992</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt (Continued)

The following paragraphs summarize the long-term liability activity for 2015 for the governmental and business-type activities as presented in the above table.

The City has issued revenue bonds and has also entered into long-term agreements with the Kansas Department of Health and Environment for loans from its Water Pollution Control and Public Water Supply State Revolving Loan Funds. Proceeds from both types of long-term debt are used to finance the City's water, water pollution control, and storm water utilities, which are responsible for all phases of operation and maintenance of the City's public water supply, wastewater treatment, and storm water activities. The water, water pollution control, and storm water debt transactions are reported in separate funds for internal accounting purposes. However, the revenue generated by the Combined Water, Water Pollution Control, and Storm water Utility Fund is pledged in loan agreements and in bond covenants for repayment of debt.

At January 1, 2015, the City owed \$45,858,724 to the Kansas Water Pollution Control State Revolving Loan Fund (WPC-SRF); during the year, the City repaid loan principal of \$5,029,092. The total balance owed for the WPC-SRF at December 31, 2015, was \$40,829,632.

At January 1, 2015, the City owed \$12,671,085 to the Kansas Public Water Supply State Revolving Loan Fund (PWS-SRF); during the year, the City repaid loan principal of \$798,855. The total balance owed for the WPS-SRF at December 31, 2015 was \$11,872,230.

The City's procedure was to back the SRF loans through bond insurance instead of full faith and credit of the City. The City is not willing to change its policy regarding the use of full faith and credit for SRF loans.

Annual debt service requirements to maturity for the KDHE loans outstanding at December 31, 2015, are as follows:

Year Ended <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 5,792,813	\$ 1,479,230
2017	5,977,441	1,310,035
2018	6,024,024	1,135,409
2019	6,068,925	962,433
2020	5,363,805	791,732
2021-2025	19,979,011	1,758,592
2026-2029	3,495,843	142,055
Total	<u>\$ 52,701,862</u>	<u>\$ 7,579,485</u>

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction or improvement of major capital assets. General obligation bonds have been issued for both governmental and business-type activities. The principal amount of general obligation bonds outstanding at January 1, 2015, was \$143,485,000. During the year, general obligation bonds totaling \$53,480,000 were retired or refunded, and \$55,265,000 of general obligation bonds were issued, bringing the December 31, 2015 outstanding balance to \$145,270,000.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt (Continued)

General obligation bonds are direct obligations of the government, and the full faith and credit of the City are pledged to their repayment. These bonds generally are issued as 20-year serial bonds with nearly level debt service payments due each year. General obligation bonds currently outstanding, by purpose and type, are as follows:

<u>Series</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Outstanding Amount As Of December 31, 2015</u>
Governmental activities					
Series 2010C	9/29/2010	\$ 4,570,000	2.05% - 4.85%	8/15/2030	\$ 4,350,000
Series 2011A	9/20/2011	25,765,000	2.00% - 4.25%	8/15/2031	20,383,330
Series 2011B	9/29/2011	3,430,000	2.00% - 4.00%	8/15/2031	2,985,000
Series 2012A	4/17/2012	25,510,000	1.50% - 4.00%	8/15/2030	16,800,000
Series 2013A	6/4/2013	18,892,894	2.20% - 4.00%	8/15/2031	18,622,894
Series 2013B	9/30/2013	9,790,000	3.00% - 4.50%	8/15/2033	9,410,000
Series 2013C	9/30/2013	5,000,000	2.00% - 2.50%	8/15/2019	4,040,000
Series 2014A	9/25/2014	5,590,000	2.00% - 3.25%	8/15/2034	5,355,000
Series 2015A	9/14/2015	52,809,613	2.50% - 5.00%	8/15/2035	52,809,613
					<u>\$ 134,755,837</u>
Business-Type activities					
Series 2011A	9/20/2011	\$ 2,055,000	2.00% - 4.25%	8/15/2031	\$ 1,766,670
Series 2012A	5/17/2012	4,814,582	1.50% - 4.00%	8/15/2030	4,850,000
Series 2013A	6/4/2013	1,442,106	2.20% - 4.00%	8/15/2031	1,442,106
Series 2015A	9/14/2015	2,455,387	2.50% - 4.00%	8/15/2035	2,455,387
					<u>\$ 10,514,163</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt (Continued)

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	<u>Governmental Activities</u>		<u>Business Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 11,503,020	\$ 4,493,911	\$ 571,980	\$ 278,976
2017	11,088,796	4,174,454	586,204	265,066
2018	10,919,073	3,795,965	560,927	252,645
2019	10,742,080	3,378,545	537,920	241,028
2020	9,297,710	2,995,734	492,290	232,188
2021-2025	44,766,431	6,318,480	2,873,569	1,025,673
2026-2030	29,888,586	4,189,649	2,421,414	690,253
2031-2035	6,550,142	536,998	2,050,460	314,128
2036	-	-	419,399	16,800
Total	<u>\$ 134,755,837</u>	<u>\$ 29,883,736</u>	<u>\$10,514,163</u>	<u>\$ 3,316,758</u>

Tax Increment and Other Bonds:

The tax increment and other bonds consist of \$8,310,000 of STAR bonds for Heartland Park race track, \$4,805,000 of tax increment bonds for College Hill development, and \$3,035,000 of sales tax revenue bonds to replace one of the main bridges in the City.

Tax Increment and other bond debt service requirements to maturity are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>
2016	\$ 4,225,000	\$ 449,225
2017	1,230,000	325,475
2018	1,260,000	299,838
2019	1,295,000	272,488
2020	1,330,000	243,250
2021-2025	<u>6,810,000</u>	<u>4,796,068</u>
Total	<u>\$ 16,150,000</u>	<u>\$6,386,343</u>

Revenue Bonds:

The City also issues revenue bonds. The City pledges income derived from the fees and charges to users of the related assets to pay debt service on revenue bonds. The principal amount of revenue bonds outstanding at January 1, 2015, was \$132,420,000. In 2015, the City retired or refunded \$4,995,000 of revenue bonds.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt (Continued)

Revenue bonds outstanding at year-end are \$127,425,000, as follows:

<u>Series</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Outstanding Amount As Of December 31, 2015</u>
Series 2007B	7/17/2007	\$ 5,210,000	4.63% - 4.75%	8/1/2037	\$ 480,000
Series 2007C	7/17/2007	2,140,000	6.00%	8/1/2025	1,755,000
Series 2010A	9/22/2010	985,000	4.55% - 4.90%	8/1/2028	985,000
Series 2010B	9/22/2010	9,155,000	5.10% - 5.25%	8/1/2040	9,155,000
Series 2010C	9/22/2010	85,000	3.75%	8/1/2020	85,000
Series 2011A	9/29/2011	18,900,000	2.00% - 4.50%	8/1/2041	16,215,000
Series 2012A	6/12/2012	22,045,000	3.00% - 3.50%	8/1/2033	20,545,000
Series 2013A	5/21/2013	35,985,000	1.50% - 4.00%	8/1/2031	35,640,000
Series 2014A	12/23/2014	45,510,000	3.00% - 5.00%	8/1/2044	42,565,000
					<u>\$ 127,425,000</u>

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 4,565,000	\$ 4,567,203	\$ 9,132,203
2017	4,755,000	4,386,853	9,141,853
2018	4,950,000	4,197,953	9,147,953
2019	5,150,000	4,000,453	9,150,453
2020	5,690,000	3,769,178	9,459,178
2021-2025	33,445,000	15,643,443	49,088,443
2026-2030	36,890,000	9,797,408	46,687,408
2031-2035	21,325,000	4,419,782	25,744,782
2036-2040	8,020,000	1,585,725	9,605,725
2041-2044	2,635,000	261,313	2,896,313
Total	<u>\$ 127,425,000</u>	<u>\$ 52,629,307</u>	<u>\$ 180,054,307</u>

The City has pledged \$140,015,000 in utility revenues through the term of commitment of August 1, 2044. The percent of the revenue pledged is 100%. The 2015 principal and interest for the revenue bonds was \$9,069,445 and the pledged revenues recognized for 2015 was \$9,069,445.

Current Refundings:

The City issued Series 2015A General Obligation Bonds in the amount of \$55,265,000 on September 14, 2015, to refund and redeem the City's outstanding Series 2009B Bonds in the amount of \$7,030,000, the outstanding Series 2010A Bonds in the amount of \$1,305,000, and the outstanding Series 2010B Bonds in the amount of \$31,885,000, including any interest accrued to the redemption date. As a result, a portion of the 2009A and 2009B Bonds are considered to be defeased and the liability for the defeased bonds has been removed from the City's financial statements. The transaction resulted in an economic gain of \$2,130,940 and a reduction of \$2,591,774 in future debt payments. The interest rate on the bonds is 2.50% to 5.00% and has a final maturity of August 15, 2035.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 4. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long Term Debt (Continued)

Short Term Debt – Notes:

The City issues notes in advance of property tax collections, depositing the proceeds in its capital improvement funds. These notes are necessary because the City receives the biggest part of its mill levy twice each year – January and June. The City issues business type notes to cover expenses, until the next revenue bonds are sold. Notes outstanding at December 31, 2015 mature on October 1, 2016 and bear interest of 2%. The temporary notes payable in the statement of net position for the business-type activities includes \$847,510 of issuance premium.

Short-term debt activity for the year ended December 31, 2015, was as follows:

	Beginning <u>Balance</u>	<u>Issued</u>	<u>Redeemed</u>	Ending <u>Balance</u>
Governmental activities notes	\$31,390,000	\$20,269,018	\$31,390,000	\$20,269,018
Business-type notes	<u>2,000,000</u>	<u>29,350,982</u>	<u>2,000,000</u>	<u>29,350,982</u>
Total	<u>\$33,390,000</u>	<u>\$49,620,000</u>	<u>\$33,390,000</u>	<u>\$49,620,000</u>

G. Restricted Assets

The balances of internally and externally restricted asset accounts in the enterprise funds are as follows:

	Water, Stormwater & WPC Utility <u>Fund</u>	Nonmajor Enterprise <u>Fund</u>	<u>Total</u>
Bond Reserve	\$ 7,989,757	\$ -	\$ 7,989,757
Renewal and Replacement	1,500,000	-	1,500,000
Construction Proceeds	7,269,868	-	7,269,868
Sinking Fund	1,802,123	99,091	1,901,214
Water Consumer Deposits	700,577	-	700,577
Water Consumer Deposits Flushing Meters	126,709	-	126,709
Internal Restrictions on SRF Loans	848,828	-	848,828
Deposits with Fiscal Agency	<u>8,091,341</u>	<u>-</u>	<u>8,091,341</u>
 Total Restricted Assets	 <u>\$ 28,329,203</u>	 <u>\$ 99,091</u>	 <u>\$ 28,428,294</u>

Note 5. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Under the Kansas Tort Claims Act, K.S.A. 75-6101 to 75-6115, general liability claims against the City are limited within the scope of the act to an occurrence aggregate of \$500,000. The City self-insures for general liability claims up to this statutory dollar limit and has a self-insured retention on third party vehicle liability claims of \$250,000. The City purchases commercial insurance coverage for physical damage to City property. For each of the past three years, settlements have been within coverage limits.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

A. Risk Management (Continued)

The City is also self-insured for several other categories of potential loss. As part of its self-insurance program, the City has established internal self-insurance funds for employee health insurance, workers' compensation, and unemployment compensation (jointly, the internal self-insurance funds). The claims liability is based upon estimates of the ultimate cost of claims, including inflation factors and historical trend data. Other non-incremental costs are not included in the basis for estimating the liability. There has been no significant reduction in commercial or self-insurance coverage from the prior year.

The internal self-insurance funds accrue the required amounts for the payment of anticipated claims by apportioning rate charges among the various City departments. Rates are based on historical and expected future expenses pursuant to eight-year actuarial studies. These rate charges are reported as expenditures in the applicable funds. Risks attributable to the workers' compensation self-insurance fund have excess reinsurance coverage above \$500,000.

The health self-insurance fund has catastrophic stop-loss reinsurance for all claims, except those for prescription drugs, to help protect the City against extraordinary losses. It also maintains a trust reserve. Our management of this program and claims experience over the past several years has enabled us to not only maintain but upgrade benefit coverage with continued 100% payment of individual employee plans and no increases in dependent premiums.

A reconciliation of changes in liabilities for claims, including claims incurred but not reported, for the past two years follows:

	<u>2015</u>	<u>2014</u>
Claims liabilities at beginning of the year	\$ 4,272,987	\$ 4,076,987
Claims incurred during the year	9,308,711	7,803,960
Claims paid during the year	<u>[9,064,681]</u>	<u>[7,607,960]</u>
Claims liabilities at end of the year	<u>\$ 4,517,017</u>	<u>\$ 4,272,987</u>

B. Contingent Liabilities

The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding wrongful death, personal injury, civil rights actions, and wrongful termination cases. Management based on the advice of counsel, has recorded an estimated obligation of \$1,580,332 related to certain cases. While other cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

The City is party to various claims, legal actions, and complaints arising in the ordinary course of business. The City has insurance that covers some claims, up to statutory limits, and has set aside money in a special liability fund for payment of non-insured settlements and judgments.

The City has issued industrial revenue bonds to finance the purchase of land and construction of facilities leased to local businesses. The lease agreements provide for rentals sufficient to service the debt repayment of the related bonds. The bonds and related interest costs are payable solely from lessee rentals and do not constitute general liabilities of the City. The lessees have the option of purchasing the leased properties at any time during the lease periods for amounts sufficient to retire the related outstanding bonds. At the end of the lease periods, which conform to bond maturity schedules, the lessees may either purchase the property for a nominal amount or renew the leases annually at nominal amounts. Industrial revenue bonds outstanding at December 31, 2015, totaled \$23,500,000.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

C. Jointly Governed Organizations

On December 9, 2004, Shawnee County and the City entered into an interlocal agreement, pursuant to the provisions of K.S.A. 12 2901 *et seq.*, as amended. Pursuant to the terms of the interlocal agreement the County and the City agreed to continue the Joint Economic Development Organization (the "JEDO"), a separate legal entity, created by the County and the City in 2001, to provide the economic development program for the County and the City.

The JEDO is comprised of a seven (7)-member board, which includes three County Commissioners, the Mayor and Deputy Mayor of the City, and two City Council members. The Chair of the JEDO rotates between the County and the City on a yearly basis. Under the terms of the interlocal agreement, the JEDO must remain in existence during the term of the one-half of one percent countywide sales tax approved by the voters to be imposed from January 1, 2005, through December 31, 2015, plus one year. The revenues derived from the sales tax are deposited with the JEDO, which administers the monies as directed by the vote and under the terms of the interlocal agreement. During the year ended December 31, 2015, the City paid \$7,032,562 to JEDO in accordance with the interlocal agreement. The City is owed \$1,566,990 from the State of Kansas, which is subsequently due to JEDO for sales taxes earned, but not received and is included in due to other governments. An annual audit of the JEDO is required to be provided to the City and the County and filed with the City Clerk, the County Clerk and at the Topeka-Shawnee County Public Library.

D. Other Post Employment Benefits

Plan Description The City's health plan is self-funded. The City has a single employer plan for retirees' health benefit. The benefit plan is authorized by Personnel Code Article III, Section 4 Group Insurance B and K.S.A. 12-5040. Retirees have the option to continue with the City plan and pay the monthly premium. However once the retiree drops the coverage they forfeit their right to future coverage. The City offers major medical health insurance and prescription coverage. The City does offer dental insurance, but the benefit is paid by the retirees on a full cost basis and is assumed to not produce an implicit subsidy. The City's other post employment benefit liability is normally liquidated in the General Fund and the Water, Stormwater & Water Pollution Control Utility Fund.

Funding Policy - The current plan is financed on a pay as you go basis. The retirees pay the same premium established for active employees. In 2015 the City had 164 retirees, contributing \$925,974. The total cost of health insurance claims and administrative fees for retirees was \$1,135,511. Resulting in the City supplementing the retirees' health insurance plan by \$209,538 for 2015.

See the chart below for costs paid by employees and retirees on a monthly basis.

	Retirees	Employees
	<u>Base Plan</u>	<u>Buy-Up Plan</u>
Single	\$ 502.04	\$ 542.86
With Spouse	1,068.32	1,156.12

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

D. Other Post Employment Benefits (Continued)

As of January 1, 2015, which represents the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is \$12,874,661. There are no assets set aside for funding the plan as of that date, thus the entire amount is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$59,758,487, which results in a ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll of 21.5%.

Annual OPEB Cost and Net OPEB Obligation - The City's annual other post employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of thirty years. This number was established by an independent actuarial study done by Cavanaugh MacDonald Consulting LLC as of January 1, 2015. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligations.

Funding Status and Funding Progress

Annual required contribution (ARC)	\$ 886,342
Interest on Net OPEB Obligation	214,401
Adjustment to the ARC	<u>[178,667]</u>
Annual OPEB cost (expense)	922,076
Benefit payments	<u>146,806</u>
Change in net OPEB obligation	775,270
Net OPEB obligation - beginning of year	<u>5,360,021</u>
Net OPEB obligation - end of year	<u>\$6,135,291</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, also presented as supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

The City's annual OPEB cost, the percentage of annual OPEB costs estimated to be contributed to the plan and the net OPEB obligation for the years ending December 31, 2013 - 2015 are as follows:

Fiscal Year Ended	Annual OPEB Cost	Net OPEB Obligation	Percentage of Annual OPEB Cost Contributed
December 31, 2013	\$1,134,102	\$ 5,024,305	38.84%
December 31, 2014	1,138,726	5,360,022	70.52%
December 31, 2015	922,076	6,135,291	15.92%

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

D. Other Post Employment Benefits (Continued)

Actuarial Methods and Assumptions The cost of the plan is derived by making certain specific assumptions as to the rate of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the long term assumptions, the costs determined by the valuation must be regarded as estimates of the true cost of the Plan.

The City used the following assumptions in their valuation:

Method Used: Projected Unit Credit

Interest Rate: 4.00%

Amortization Method: Level Percent of Pay, Open

Amortization Factor: 30.0000%

Mortality Rate: RP-2000 Mortality Tables for Healthy Annuitants and Employees for Males and Females with generational projection ages set forward one year.

Withdrawal Rates: Used City past history to establish rates

Retirement Rates: Used City past history to establish rates

Price Inflation: 3.00%

Health Care Cost Trend Rate: Pre-Medicare Medical and Drugs– 6.08% avg.; other expenses 5.125 avg.

E. Employee Retirement Systems and Pension Plans

In 2004, the City entered into an agreement with ING Group to be the exclusive third-party provider under the City's *Internal Revenue Code Section 457* (deferred compensation) plan. Costs of the Section 457 Plan are borne by the participants. The deferred compensation plan administered by ING, which is available to all benefit eligible employees, permits employees to defer taxes on the portion of their salary designated for deposit with the third-party provider until future years. The deferred compensation is not subsequently available to employees until the occurrence of a defined "qualifying event," which includes separation from employment, retirement, death, or certain unforeseeable emergencies.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights "are held in trust for the exclusive benefit of [employee] participants and their beneficiaries". The City, which does not have access to those properties or rights, provides neither administrative services to nor investment advice for the plan, and therefore does not include the balances and activities of the plan in the City's financial statements.

Description of Pension Plan. The City participates in a cost-sharing multiple-employer pension plan (Pension Plan), as defined in Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
- State/School employees
- Local employees
- Police and Firemen
- Judges

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

E. Employee Retirement Systems and Pension Plans (Continued)

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the Local employees group and the Kansas Police and Firemen group.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at www.kpers.org.

Benefits. Benefits are established by statute and may only be changed by the State Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85. Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions. Member contributions are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

E. Employee Retirement Systems and Pension Plans (Continued)

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.0% of total payroll for the fiscal year ended June 30, 2015.

The actuarially determined employer contribution rates (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rates are as follows:

	<u>Actuarial Employer Rate</u>	<u>Statutory Employer Capped Rate</u>
Local government employees	9.48%	9.48%
Police and Firemen	21.36%	21.36%

Member contribution rates as a percentage of eligible compensation for the fiscal year 2015 are 5.00% or 6.00% for Local employees and 7.15% for Police and Firemen.

Employer Allocations. Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of December 31, 2015, are based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal years ended December 31, 2015.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2015, the City's proportion for the Local employees group was 1.66%, which was an increase of .01% from its proportion measured at June 30, 2014. At June 30, 2015, the City's proportion for the Police and Firemen group was 8.01%, which was an decrease of .03% from its proportion measured at June 30, 2014.

Net Pension Liability. At December 31, 2015, the City reported a liability of \$21,732,588 and \$58,178,917, for its total proportionate share of the net pension liability for the Local and Police and Firemen groups respectively.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

E. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015, using the following actuarial assumptions:

<u>Assumption</u>	<u>Rate</u>
Price inflation	3.00%
Wage inflation	4.00%
Salary increases, including wage increases	4.00 to 16.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	8.00%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males and Females, with adjustments to better match actual experience. Separate tables apply for males and females as well as each group (State, School, Local, KP&F and Judges).

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study conducted for three years ending December 31, 2012.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset</u>	<u>Long-Term Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	47.00%	6.30%
Fixed income	13.00%	0.80%
Yield driven	8.00%	4.20%
Real return	11.00%	1.70%
Real estate	11.00%	5.40%
Alternatives	8.00%	9.40%
Short-term investments	<u>2.00%</u>	[0.50]%
Total	<u>100.00%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarial determined rate for Police & Firemen, and Judges.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

E. Employee Retirement Systems and Pension Plans (Continued)

Future employer contribution rates were also modeled for Police & Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.00%) or 1-percentage point higher (9.00%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Discount rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
Local	\$ 30,850,561	\$ 21,732,588	\$ 14,002,337
Police and Firemen	<u>84,485,961</u>	<u>58,178,917</u>	<u>35,958,460</u>
Total	<u>\$ 115,336,522</u>	<u>\$ 79,911,505</u>	<u>\$ 49,960,797</u>

Pension Expense. For the year ended December 31, 2015, the City recognized Local pension expense of \$2,531,087 and Police and Firemen pension expense of \$7,528,217, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

Deferred Outflows of Resources and Deferred Inflows of Resources. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for Local and Police and Firemen groups from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between actual and expected experience	\$ 530,916	\$ 1,589,055
Net differences between projected and actual earnings on investments	-	2,693,565
Changes of assumptions	-	885,512
Changes in proportion	<u>665,631</u>	<u>600,453</u>
Total	<u>\$ 1,196,547</u>	<u>\$ 5,768,585</u>

\$7,070,456 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

E. Employee Retirement Systems and Pension Plans (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended <u>June 30.</u>	Local Group Deferred		Police and Firemen Group Deferred		<u>Total</u>
	[Inflows]	Outflows	[Inflows]	Outflows	
	<u>Amount</u>		<u>Amount</u>		
2016	\$	[750,156]	\$	[1,248,918]	\$[1,999,074]
2017		[750,156]		[1,248,918]	[1,999,074]
2018		[750,156]		[1,248,918]	[1,999,074]
2019		203,379		1,553,911	1,757,290
2020		[61,913]		[270,193]	[332,106]
Total	\$	<u>[2,109,002]</u>	\$	<u>[2,463,036]</u>	<u>\$[4,572,038]</u>

F. Termination Benefits

In June 2010, the City offered a retirement incentive plan, where the City would cover the cost of a basic single health insurance premium for five years. Forty people took advantage of the plan. A risk free rate of .6751% was used to discount back the future payments to present value. The remaining benefit at December 31, 2015 was \$0.

G. Commitments and Encumbrance

Community Improvement District:

On April 17, 2012 the City established the Holliday Square Community Improvement District (CID) for economic development purposes and to finance capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax.

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2015, the amount of eligible reimbursable project costs submitted by the developer was \$1,915,952. The amount reimbursed to the developer as of December 31, 2015, was \$252,382.

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

G. Commitments and Encumbrance (Continued)

In January 28, 2014, the City established the Crosswinds Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax.

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2015, the amount of eligible reimbursable project costs submitted by the developer was \$5,400,000. The amount reimbursed to the developer as of December 31, 2015, was \$313,874.

Encumbrances:

Outstanding encumbrances at December 31, 2015 were as follows: General Fund \$672,826, Special Street Repairs Fund - \$517,350, Sales Tax Street Repairs Fund \$2,925,909, and Non Major Special Revenue Funds \$151,946.

The governmental fund balance classifications as of December 31, 2015 are as follows:

	<u>General</u>	<u>Special Street Repairs</u>	<u>Sales Tax Street Repair</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:							
Nondisposable:							
Prepaid Items	\$ 128,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,121
Restricted For:							
Crime Prevention and Public Safety	-	-	-	-	-	1,917,770	1,917,770
Infrastructure Repairs and Projects	-	3,557,925	20,779,297	-	-	-	24,337,222
Housing and Community Improvements	-	-	-	-	-	18	18
Alcohol and Drug Programs	-	-	-	-	-	557,796	557,796
Debt Service	-	-	-	5,221,106	-	-	5,221,106
Claims and Judgements	-	-	-	-	-	1,616,232	1,616,232
Tourism	-	-	-	-	-	266,900	266,900
Other Purposes	-	-	-	-	-	3,262,954	3,262,954
Committed To:							
Crime Prevention and Public Safety	-	-	-	-	-	1,053,631	1,053,631
Housing and Community Improvements	-	-	-	-	-	373,513	373,513
Other Purposes	-	-	-	-	-	244,833	244,833
Assigned To:							
Contractual Services and Commodities	672,826	-	-	-	-	-	672,826
Unassigned:	<u>18,180,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[9,858,880]</u>	<u>[456,380]</u>	<u>7,865,659</u>
Total Fund Balances	<u>\$18,981,866</u>	<u>\$3,557,925</u>	<u>\$20,779,297</u>	<u>\$5,221,106</u>	<u>\$ [9,858,880]</u>	<u>\$ 8,837,267</u>	<u>\$47,518,581</u>

CITY OF TOPEKA, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2015

Note 5. OTHER INFORMATION (Continued)

H. Special Item – Transfer of Parks and Recreation to Shawnee County

Pursuant to an intergovernmental agreement between the City of Topeka (City) and Shawnee County, Kansas (County) the City will transfer certain parks and recreation operations to the County for the purpose of providing services to its citizens. Effective January 1, 2012, the City transferred certain assets comprising the parks and recreation operations to the County.

The City also agreed to transfer to the County the amount of tax levied for funding the parks and recreation for the years 2012 through 2015. The amount of tax levy to be transferred each year is based upon the amount levied by the City in 2011, the base year, which was \$5,011,893. The City has agreed to transfer to the County the following amount of tax levied for the years 2012 through 2015:

	% of Base	Transfer
<u>Year</u>	<u>Year</u>	<u>Amount</u>
2012	80%	\$ 4,009,514
2013	60%	3,007,136
2014	40%	2,004,757
2015	20%	1,002,379
Total		<u>\$ 10,023,786</u>

The City has early adopted GASB No. 69 and in accordance with this guidance the total amount that the City has agreed to transfer to the County has been reported as a special item in the basic financial statements. At December 31, 2015 the amount remaining to be transferred to the County totaled \$135,870 has been reported as a park transfer obligation in the basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TOPEKA, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION
 Schedule of Funding Progress – For the Retiree Health Plan
 December 31, 2015

Schedule of Funding Progress:

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfund AAL (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percent of Payroll (b-a)/(c)
1/1/2009	\$ -	\$ 18,737,527	\$ 18,737,527	0.00%	\$ 66,152,204	28.3%
1/1/2011	-	11,499,605	11,499,605	0.00%	55,905,828	20.6%
1/1/2013	-	11,967,705	11,967,705	0.00%	54,474,144	22.0%
1/1/2015	-	12,874,661	12,874,661	0.00%	59,758,487	21.5%

CITY OF TOPEKA, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2015

Schedule of the City's Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years*

	Local <u>12/31/15</u>	Police and Firemen <u>12/31/15</u>
City's proportion of the net pension liability	1.66%	8.01%
City's proportionate share of the net pension liability	\$21,732,588	\$58,178,917
City's covered employee payroll	\$27,750,977	\$36,381,311
City's proportionate share of the net pension liability as a percentage of its covered employee payroll	78.31%	159.91%
Plan fiduciary net position as a percentage of the total pension liability	71.98%	74.60%

* - The amounts presented for each fiscal year were determined as of 12/31. Data became available with the inception of GASB 68 during fiscal year 2015, therefore 10 years of data is unavailable.

Schedule of the City's Contributions
Last Ten Fiscal Years*

	Local <u>12/31/15</u>	Police and Firemen <u>12/31/15</u>
Contractually required contribution	\$ 2,614,051	\$ 7,884,872
Contributions in relation to the contractually required contribution	<u>2,614,051</u>	<u>7,884,872</u>
Contribution deficiency [excess]	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$27,574,365	\$36,914,198
Contributions as a percentage of covered employee payroll	9.48%	21.36%

* - Data became available with the inception of GASB 68 during fiscal year 2015, therefore 10 years of data is unavailable.

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

<u>FUND NAME</u>	<u>STATUTORY OR OTHER AUTHORITY</u>	<u>PURPOSE</u>
Downtown Improvement District	Topeka Ordinance # 19695	Accounts for assessments levied against tenants within the downtown business improvement district to provide for improvements and promotion of the downtown business area.
Court Technology Fund	Topeka Ordinance #19502	Adds a court fee to existing mandatory court costs and fees for upgrading the court's electronic records and payment systems.
Special Alcohol Program	K.S.A. 79-41a04	Accountability and use of one-third of City's distributable portion of special tax on sales of alcoholic beverages in private clubs. The resources of this fund may be used only for services or programs for prevention, education, or treatment of alcohol or drug abuse.
Alcohol and Drug Safety	K.S.A. 8-1008	Fees are collected by Municipal Court on diversions of criminal proceedings to provide drug and alcohol evaluations, and appropriate referrals to include an internal Alcohol Information School by certified counselors, as well as case management ensuring both the needs of the client and Municipal Court are met.
Park Land Acquisition	Administrative Topeka Ordinance #17226/18065	Reserves funds transferred from City departments and contributed by other entities for future land acquisitions for park improvements and developments.
Law Enforcement	K.S.A 13-14-a02, 60-4100,74-5607 Topeka City Code Section 106:227-229 Topeka Ordinance # 17796	This fund was established for collecting revenues through means of donations, Federal monies, warrant fees, Municipal Court fees, and license fees in order to subsidize crime prevention activities including training, canine and officer equipment, and crime prevention programs.
Special Liability	K.S.A. 75-6110	Provides resources from a property tax levy to pay costs of defending the City and its officers and employees against tort or civil rights claims, and to pay judgments or settlements resulting from such claims.

Special Revenue Funds (Continued...)

<u>FUND NAME</u>	<u>STATUTORY OR OTHER AUTHORITY</u>		<u>PURPOSE</u>
Transient Guest Tax	K.S.A. 12-1697 Resolution #4045 Charter Ordinance #69	Topeka Topeka	Accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals. Used for promotion of conventions and tourism in Topeka.
Employee Separation	K.S.A. 10-101 to 125 Ordinance #19846	Topeka	Fund setup to make final payments of accrued leave to which any employee is entitled pursuant to the Topeka Municipal code or pertinent labor agreements for City employees separating from City employment, to fund capitalized interest or other cost of issuance on bonds.
Retirement Reserve	Administrative Action Code 3.25.010	City	Provides funding for and absorbs those accrued sick leave, vacation, and other related costs of City employees upon their retirement.
KP & F Equalization	Administrative Action Ordinance #18269 & #18290;Resolution 7487	Topeka	Provides funding for retirement of the KP & F liabilities and a reserve fund for any future 15% excess contribution liabilities.
Neighborhood Revitalization	Administrative Action Ordinance #18222	Topeka	Provides funding for the redevelopment of designated revitalization areas and dilapidated structures.
Historic Asset Tourism	Administrative Action Ordinance #17238	Topeka	Provides funding for acquisition, rehabilitation and preservation of historic landmarks or historic resources located within the City.
1/2 % Sales Tax	City (# 34790)/County (C334-2004) Interlocal Agreement & Approved by Voters on 08-03-04		Provides funding for economic development and countywide infrastructure development.
Tax Increment Financing Eastgate TIF	K.S.A 12-1770a & Topeka Ordinance #18923		This fund was established to monitor the amount of property and sales taxes received for tax increment financing districts created for redevelopment of blighted areas.
Tax Increment Financing Tax College TIF	K.S.A 12-1770A & Topeka Ordinance 18566		This fund was established to monitor the amount of property and sales taxes received for tax increment financing districts created for redevelopment of blighted areas.
Donations and Gifts	Administrative		Established to house donations and gifts for departments in the General Fund.
Governmental and Miscellaneous Grants	Public Law 93-838 Code Chapter 42 Contracts	City Various Grant	Accounts for the receipts and expenditures of proceeds provided by various governmental departments for Community Development Block Grant Programs, various other grants related to health and social service programs, and law enforcement programs. Other grants Included are miscellaneous grants from all sources to provide for things such as community clean up, recreational equipment and public safety.

Nonmajor Capital Projects Fund

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds.)

Developer Project Fund	This fund was established to house the expenditures of projects that are funded by developers of the community.
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CITY OF TOPEKA, KANSAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUING)
December 31, 2015

	Special Revenue Funds			
	Downtown Improvement District	Court Technology Fund	Special Alcohol Program	Alcohol & Drug Safety
ASSETS				
Cash and equity in Treasurer's Fund	\$ 10,534	\$ 200,124	\$ 253,903	\$ 364,473
Receivables (net of allowance for uncollectibles)				
Accounts receivable	45,118	-	-	-
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>\$ 55,652</u>	<u>\$ 200,124</u>	<u>\$ 253,903</u>	<u>\$ 364,473</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 10,021	\$ -	\$ 57,878	\$ 305
Salaries and wages payable	-	-	-	2,120
Due to other funds	-	-	-	-
Due to others	-	-	-	277
Total liabilities	<u>10,021</u>	<u>-</u>	<u>57,878</u>	<u>2,702</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	-	-	-	-
Unavailable revenues - other	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:				
Restricted	-	-	196,025	361,771
Committed	45,631	200,124	-	-
Unassigned [deficit]	-	-	-	-
Total fund balance [deficit]	<u>45,631</u>	<u>200,124</u>	<u>196,025</u>	<u>361,771</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 55,652</u>	<u>\$ 200,124</u>	<u>\$ 253,903</u>	<u>\$ 364,473</u>

See independent auditor's report on the financial statements.

Special Revenue Funds

Park Land Acquisition	Law Enforcement	Special Liability Expense	Transient Guest Tax	Employee Separation	Retirement Reserve
\$ 8,074	\$ 1,930,837	\$ 1,627,887	\$ 178,119	\$ 1,232,127	\$ 1,893,856
-	3,669	-	-	9,589	-
-	-	883,967	-	-	-
-	-	-	-	-	-
-	-	-	621,466	-	54,143
<u>\$ 8,074</u>	<u>\$ 1,934,506</u>	<u>\$ 2,511,854</u>	<u>\$ 799,585</u>	<u>\$ 1,241,716</u>	<u>\$ 1,947,999</u>
\$ -	\$ 16,131	\$ 5,268	\$ 391,279	\$ 16,104	\$ -
-	-	6,362	-	-	-
-	-	-	-	-	-
<u>4,483</u>	<u>-</u>	<u>25</u>	<u>141,406</u>	<u>-</u>	<u>-</u>
<u>4,483</u>	<u>16,131</u>	<u>11,655</u>	<u>532,685</u>	<u>16,104</u>	<u>-</u>
-	-	883,967	-	-	-
-	605	-	-	-	-
-	605	883,967	-	-	-
-	1,917,770	1,616,232	266,900	1,225,612	1,947,999
3,591	-	-	-	-	-
-	-	-	-	-	-
<u>3,591</u>	<u>1,917,770</u>	<u>1,616,232</u>	<u>266,900</u>	<u>1,225,612</u>	<u>1,947,999</u>
<u>\$ 8,074</u>	<u>\$ 1,934,506</u>	<u>\$ 2,511,854</u>	<u>\$ 799,585</u>	<u>\$ 1,241,716</u>	<u>\$ 1,947,999</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS
 COMBINING BALANCE SHEET-CONTINUED
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 December 31, 2015

	Special Revenue Funds			
	KP&F Equalization	Neighborhood Revitalization	Historic Asset Tourism	1/2% Sales Tax
ASSETS				
Cash and equity in Treasurer's Fund	\$ 850,149	\$ 327,882	\$ 148,617	\$ -
Receivables (net of allowance for uncollectibles)				
Accounts receivable	3,358	-	-	-
Taxes receivable	-	-	-	1,566,990
Due from other funds	-	-	-	-
Due from other governments	-	-	88,781	-
Total assets	\$ 853,507	\$ 327,882	\$ 237,398	\$ 1,566,990
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ -	\$ -	\$ -	\$ -
Salaries and wages payable	-	-	-	-
Due to other funds	-	-	-	-
Due to others	-	-	-	1,566,990
Total liabilities	-	-	-	1,566,990
 DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	-	-	-	-
Unavailable revenues - other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
 Fund balance:				
Restricted	-	-	-	-
Committed	853,507	327,882	237,398	-
Unassigned [deficit]	-	-	-	-
Total fund balance [deficit]	853,507	327,882	237,398	-
 Total liabilities and fund balances	 \$ 853,507	 \$ 327,882	 \$ 237,398	 \$ 1,566,990

See independent auditor's report on the financial statements.

Special Revenue Funds				Project Fund	
Tax Increment Financing	TIF College	Donations & Gifts	Governmental & Miscellaneous Grants	Developer Projects	Totals
\$ -	\$ -	\$ 89,941	\$ -	\$ -	\$ 9,116,523
-	-	-	458,443	62,435	582,612
-	-	-	-	-	2,450,957
18	-	-	-	-	18
-	-	-	148,129	-	912,519
<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 89,941</u>	<u>\$ 606,572</u>	<u>\$ 62,435</u>	<u>\$ 13,062,629</u>
\$ -	\$ -	\$ 119	\$ 115,781	\$ -	\$ 612,886
-	-	-	-	-	8,482
-	18	-	924,018	58,591	982,627
-	-	479	-	-	1,713,660
-	18	598	1,039,799	58,591	3,317,655
-	-	-	-	-	883,967
-	-	-	23,135	-	23,740
-	-	-	23,135	-	907,707
18	-	89,343	-	-	7,621,670
-	-	-	-	3,844	1,671,977
-	[18]	-	[456,362]	-	[456,380]
18	[18]	89,343	[456,362]	3,844	8,837,267
<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 89,941</u>	<u>\$ 606,572</u>	<u>\$ 62,435</u>	<u>\$ 13,062,629</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUING)
For the Year Ended December 31, 2015

	Special Revenue Funds			
	Downtown Improvement District	Court Technology Fund	Special Alcohol Program	Alcohol & Drug Safety
Revenues				
Taxes and assessments	\$ 156,260	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	515,694	-
Fees for services	-	-	-	-
Fines and forfeitures	-	58,258	-	76,708
Interest from investments	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>156,260</u>	<u>58,258</u>	<u>515,694</u>	<u>76,708</u>
Expenditures				
Current				
General government	178,739	7,125	-	63,949
Public safety	-	-	-	-
Public works	-	-	-	-
Public works - planning	-	-	-	-
Parks and recreation	-	-	-	-
Housing & neighborhood development	-	-	-	-
Social services	-	-	636,349	-
Construction	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>178,739</u>	<u>7,125</u>	<u>636,349</u>	<u>63,949</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[22,479]</u>	<u>51,133</u>	<u>[120,655]</u>	<u>12,759</u>
Other financing sources [uses]				
Transfers in	-	-	-	-
Transfers [out]	-	-	-	-
Total other financing sources [uses]	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	[22,479]	51,133	[120,655]	12,759
Fund balance, beginning of year	<u>68,110</u>	<u>148,991</u>	<u>316,680</u>	<u>349,012</u>
Fund balance, end of year	<u>\$ 45,631</u>	<u>\$ 200,124</u>	<u>\$ 196,025</u>	<u>\$ 361,771</u>

See independent auditor's report on the financial statements.

Special Revenue Funds					
Park Land Acquisition	Law Enforcement	Special Liability Expense	Transient Guest Tax	Employee Separation	Retirement Reserve
\$ -	\$ -	\$ 846,851	\$ 2,545,883	\$ -	\$ -
18,168	14,500	-	-	-	-
-	99,372	-	-	-	-
-	-	-	-	-	1,140,623
-	204,278	-	-	-	-
-	3,777	-	-	-	-
-	275,654	-	-	-	-
<u>18,168</u>	<u>597,581</u>	<u>846,851</u>	<u>2,545,883</u>	<u>-</u>	<u>1,140,623</u>
-	-	456,566	1,757,253	1,981,995	13,588
-	250,636	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,577	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,577</u>	<u>250,636</u>	<u>456,566</u>	<u>1,757,253</u>	<u>1,981,995</u>	<u>13,588</u>
<u>3,591</u>	<u>346,945</u>	<u>390,285</u>	<u>788,630</u>	<u>[1,981,995]</u>	<u>1,127,035</u>
-	-	-	-	-	-
-	-	-	[677,335]	-	[250,000]
-	-	-	[677,335]	-	[250,000]
3,591	346,945	390,285	111,295	[1,981,995]	877,035
-	1,570,825	1,225,947	155,605	3,207,607	1,070,964
<u>\$ 3,591</u>	<u>\$ 1,917,770</u>	<u>\$ 1,616,232</u>	<u>\$ 266,900</u>	<u>\$ 1,225,612</u>	<u>\$ 1,947,999</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2015

	Special Revenue Funds			
	KP&F Equalization	Neighborhood Revitalization	Historic Asset Tourism	1/2% Sales Tax
Revenues				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 8,599,552
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Fees for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest from investments	2,410	-	-	-
Miscellaneous	-	38,533	-	-
Total Revenues	<u>2,410</u>	<u>38,533</u>	<u>-</u>	<u>8,599,552</u>
Expenditures				
Current				
General government	-	-	216,398	-
Public safety	124,296	-	-	-
Public works	-	-	-	8,599,552
Public works - planning	-	-	-	-
Parks and recreation	-	-	-	-
Housing & neighborhood development	-	-	-	-
Social services	-	-	-	-
Construction	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>124,296</u>	<u>-</u>	<u>216,398</u>	<u>8,599,552</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[121,886]</u>	<u>38,533</u>	<u>[216,398]</u>	<u>-</u>
Other financing sources [uses]				
Transfers in	-	-	203,095	-
Transfers [out]	-	-	-	-
Total other financing sources [uses]	<u>-</u>	<u>-</u>	<u>203,095</u>	<u>-</u>
Net change in fund balance	[121,886]	38,533	[13,303]	-
Fund balance, beginning of year	<u>975,393</u>	<u>289,349</u>	<u>250,701</u>	<u>-</u>
Fund balance, end of year	<u>\$ 853,507</u>	<u>\$ 327,882</u>	<u>\$ 237,398</u>	<u>\$ -</u>

See independent auditor's report on the financial statements.

Special Revenue Funds				Project Fund	
Tax Increment Financing	TIF College	Donations & Gifts	Governmental & Miscellaneous Grants	Developer Projects	Totals
\$ 5,010	\$ 176,570	\$ -	\$ -	\$ -	\$ 12,330,126
-	-	-	-	-	32,668
-	-	-	4,612,467	-	5,227,533
-	-	-	-	-	1,140,623
-	-	-	-	-	339,244
-	-	-	2,500	-	8,687
-	-	46,779	123,941	55,192	540,099
<u>5,010</u>	<u>176,570</u>	<u>46,779</u>	<u>4,738,908</u>	<u>55,192</u>	<u>19,618,980</u>
-	-	-	-	-	4,675,613
-	-	-	681,145	-	1,056,077
-	-	-	-	-	8,599,552
-	-	-	222,922	-	222,922
-	-	27,116	-	-	41,693
-	-	-	4,370,594	-	4,370,594
-	-	-	-	-	636,349
210,072	-	-	-	9,219	219,291
-	-	-	-	-	-
-	1,000	-	-	-	1,000
<u>210,072</u>	<u>1,000</u>	<u>27,116</u>	<u>5,274,661</u>	<u>9,219</u>	<u>19,823,091</u>
<u>[205,062]</u>	<u>175,570</u>	<u>19,663</u>	<u>[535,753]</u>	<u>45,973</u>	<u>[204,111]</u>
-	-	-	-	-	203,095
-	[175,588]	-	-	-	[1,102,923]
-	[175,588]	-	-	-	[899,828]
[205,062]	[18]	19,663	[535,753]	45,973	[1,103,939]
<u>205,080</u>	<u>-</u>	<u>69,680</u>	<u>79,391</u>	<u>[42,129]</u>	<u>9,941,206</u>
<u>\$ 18</u>	<u>\$ [18]</u>	<u>\$ 89,343</u>	<u>\$ [456,362]</u>	<u>\$ 3,844</u>	<u>\$ 8,837,267</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 DOWNTOWN IMPROVEMENT DISTRICT FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes and assessments	\$ 156,260	\$ 186,276	\$ 186,276	\$ [30,016]
Total revenues	<u>156,260</u>	<u>186,276</u>	<u>186,276</u>	<u>[30,016]</u>
Expenditures				
General government	<u>178,564</u>	<u>186,276</u>	<u>186,276</u>	<u>7,712</u>
Total expenditures	<u>178,564</u>	<u>186,276</u>	<u>186,276</u>	<u>7,712</u>
Excess [deficiency] of revenues over [under] expenditures	[22,304]	\$ <u>-</u>	\$ <u>-</u>	\$ <u>[22,304]</u>
Budgetary fund balance, January 1	<u>67,935</u>			
Budgetary fund balance, December 31	45,631			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 45,631</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 COURT TECHNOLOGY FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Fines and forfeitures	\$ 58,258	\$ 52,785	\$ 52,785	\$ 5,473
Total revenues	<u>58,258</u>	<u>52,785</u>	<u>52,785</u>	<u>5,473</u>
Expenditures				
General government	<u>9,925</u>	<u>45,000</u>	<u>45,000</u>	<u>35,075</u>
Total expenditures	<u>9,925</u>	<u>45,000</u>	<u>45,000</u>	<u>35,075</u>
Excess [deficiency] of revenues over [under] expenditures	48,333	<u>\$ 7,785</u>	<u>\$ 7,785</u>	<u>\$ 40,548</u>
Budgetary fund balance, January 1	<u>148,991</u>			
Budgetary fund balance, December 31	197,324			
Reconciliation to GAAP				
Encumbrances	<u>2,800</u>			
GAAP Fund Balance, December 31	<u>\$ 200,124</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 SPECIAL ALCOHOL PROGRAM FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Intergovernmental	\$ 515,694	\$ 520,045	\$ 520,045	\$ [4,351]
Total revenues	<u>515,694</u>	<u>520,045</u>	<u>520,045</u>	<u>[4,351]</u>
Expenditures				
Social services	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Excess [deficiency] of revenues over [under] expenditures	[84,306]	<u>\$ [79,955]</u>	<u>\$ [79,955]</u>	<u>\$ [4,351]</u>
Budgetary fund balance, January 1	<u>276,293</u>			
Budgetary fund balance, December 31	191,987			
Reconciliation to GAAP				
Encumbrances	<u>4,038</u>			
GAAP Fund Balance, December 31	<u>\$ 196,025</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 ALCOHOL AND DRUG SAFETY FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Fines and forfeitures	\$ 76,708	\$ 74,800	\$ 77,000	\$ [292]
Total revenues	<u>76,708</u>	<u>74,800</u>	<u>77,000</u>	<u>[292]</u>
Expenditures				
General government	<u>63,949</u>	<u>58,401</u>	<u>65,300</u>	<u>1,351</u>
Total expenditures	<u>63,949</u>	<u>58,401</u>	<u>65,300</u>	<u>1,351</u>
Excess [deficiency] of revenues over [under] expenditures	12,759	<u>\$ 16,399</u>	<u>\$ 11,700</u>	<u>\$ 1,059</u>
Budgetary fund balance, January 1	<u>349,012</u>			
Budgetary fund balance, December 31	361,771			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 361,771</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 LAW ENFORCEMENT FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with
		<u>Original</u>	<u>Final</u>	Final Budget Positive [Negative]
Revenues				
Intergovernmental	\$ 99,372	\$ 142,765	\$ 142,765	\$ [43,393]
Fines and forfeitures	204,278	108,364	108,364	95,914
Licenses and permits	14,500	17,201	17,201	[2,701]
Interest	3,777	-	-	3,777
Miscellaneous	<u>275,654</u>	<u>8,170</u>	<u>8,170</u>	<u>267,484</u>
Total revenues	<u>597,581</u>	<u>276,500</u>	<u>276,500</u>	<u>321,081</u>
Expenditures				
Public safety	<u>283,835</u>	<u>550,000</u>	<u>550,000</u>	<u>266,165</u>
Total expenditures	<u>283,835</u>	<u>550,000</u>	<u>550,000</u>	<u>266,165</u>
Excess [deficiency] of revenues over [under] expenditures	313,746	<u>\$ [273,500]</u>	<u>\$ [273,500]</u>	<u>\$ 587,246</u>
Budgetary fund balance, January 1	<u>1,481,947</u>			
Budgetary fund balance, December 31	1,795,693			
Reconciliation to GAAP				
Encumbrances	<u>122,077</u>			
GAAP Fund Balance, December 31	<u>\$ 1,917,770</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 SPECIAL LIABILITY EXPENSE FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes and assessments	\$ 846,851	\$ 840,109	\$ 840,109	\$ 6,742
Miscellaneous	-	2,000	2,000	[2,000]
Total revenues	<u>846,851</u>	<u>842,109</u>	<u>842,109</u>	\$ <u>4,742</u>
Expenditures				
General government	<u>460,160</u>	<u>1,531,241</u>	<u>1,531,241</u>	<u>1,071,081</u>
Total expenditures	<u>460,160</u>	<u>1,531,241</u>	<u>1,531,241</u>	<u>1,071,081</u>
Excess [deficiency] of revenues over [under] expenditures	386,691	<u>\$ [689,132]</u>	<u>\$ [689,132]</u>	<u>\$ 1,075,823</u>
Budgetary fund balance, January 1	<u>1,225,947</u>			
Budgetary fund balance, December 31	1,612,638			
Reconciliation to GAAP				
Encumbrances	<u>3,594</u>			
GAAP Fund Balance, December 31	<u>\$ 1,616,232</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 TRANSIENT GUEST TAX FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes and assessments	\$ 2,545,883	\$ 2,336,540	\$ 2,700,000	\$ [154,117]
Miscellaneous	-	126,818	-	-
Total revenues	<u>2,545,883</u>	<u>2,463,358</u>	<u>2,700,000</u>	<u>[154,117]</u>
Expenditures				
General government	<u>1,757,253</u>	<u>1,929,567</u>	<u>2,700,000</u>	<u>942,747</u>
Total expenditures	<u>1,757,253</u>	<u>1,929,567</u>	<u>2,700,000</u>	<u>942,747</u>
Excess [deficiency] of revenues over [under] expenditures	<u>788,630</u>	<u>533,791</u>	<u>-</u>	<u>788,630</u>
Other financing sources [uses]				
Transfers [out]	<u>[677,335]</u>	<u>[533,791]</u>	<u>-</u>	<u>[677,335]</u>
Total other financing sources [uses]	<u>[677,335]</u>	<u>[533,791]</u>	<u>-</u>	<u>[677,335]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	111,295	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,295</u>
Budgetary fund balance, January 1	<u>155,605</u>			
Budgetary fund balance, December 31	266,900			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 266,900</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 EMPLOYEE SEPARATION FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with
		<u>Original</u>	<u>Final</u>	Final Budget Positive [Negative]
Revenues				
Fees for services	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures				
General government	1,981,995	1,000,000	2,200,000	218,005
Total expenditures	1,981,995	1,000,000	2,200,000	218,005
Excess [deficiency] of revenues over [under] expenditures	[1,981,995]	<u>\$ [1,000,000]</u>	<u>\$ [2,200,000]</u>	<u>\$ 218,005</u>
Budgetary fund balance, January 1	3,207,607			
Budgetary fund balance, December 31	1,225,612			
Reconciliation to GAAP				
Encumbrances	-			
GAAP Fund Balance, December 31	<u>\$ 1,225,612</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 RETIREMENT RESERVE FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Fees for service	\$ 1,140,623	\$ 1,131,913	\$ 1,131,913	\$ 8,710
Total revenues	<u>1,140,623</u>	<u>1,131,913</u>	<u>1,131,913</u>	<u>8,710</u>
Expenditures				
General government	<u>13,588</u>	<u>900,000</u>	<u>900,000</u>	<u>886,412</u>
Total expenditures	<u>13,588</u>	<u>900,000</u>	<u>900,000</u>	<u>886,412</u>
Excess [deficiency] of revenues over [under] expenditures	<u>1,127,035</u>	<u>231,913</u>	<u>231,913</u>	<u>895,122</u>
Other financing sources [uses]				
Transfer [out]	<u>[250,000]</u>	<u>-</u>	<u>-</u>	<u>[250,000]</u>
Total other financing sources [uses]	<u>[250,000]</u>	<u>-</u>	<u>-</u>	<u>[250,000]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	877,035	<u>\$ 231,913</u>	<u>\$ 231,913</u>	<u>\$ 645,122</u>
Budgetary fund balance, January 1	<u>1,070,964</u>			
Budgetary fund balance, December 31	1,947,999			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 1,947,999</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 KP&F EQUALIZATION FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	<u>[Negative]</u>
Revenues				
Interest from investments	\$ 2,410	\$ -	\$ -	\$ 2,410
Total revenues	<u>2,410</u>	<u>-</u>	<u>-</u>	<u>2,410</u>
Expenditures				
Public safety	<u>124,296</u>	<u>300,000</u>	<u>300,000</u>	<u>175,704</u>
Total expenditures	<u>124,296</u>	<u>300,000</u>	<u>300,000</u>	<u>175,704</u>
Excess [deficiency] of revenues over [under] expenditures	[121,886]	<u>\$ [300,000]</u>	<u>\$ [300,000]</u>	<u>\$ 178,114</u>
Budgetary fund balance, January 1	<u>975,393</u>			
Budgetary fund balance, December 31	853,507			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 853,507</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 NEIGHBORHOOD REVITALIZATION FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Miscellaneous	\$ 38,533	\$ 35,000	\$ 35,000	\$ 3,533
Total revenues	<u>38,533</u>	<u>35,000</u>	<u>35,000</u>	<u>3,533</u>
Expenditures				
General government	-	150,000	150,000	150,000
Total expenditures	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Excess [deficiency] of revenues over [under] expenditures	38,533	<u>\$ [115,000]</u>	<u>\$ [115,000]</u>	<u>\$ 153,533</u>
Budgetary fund balance, January 1	<u>289,349</u>			
Budgetary fund balance, December 31	327,882			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 327,882</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 HISTORIC ASSET TOURISM FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures				
General government	226,099	149,038	240,000	13,901
Total expenditures	226,099	149,038	240,000	13,901
Excess [deficiency] of revenues over [under] expenditures	[226,099]	[149,038]	[240,000]	13,901
Other financing sources [uses]				
Transfers in	203,095	149,038	210,000	[6,905]
Total other financing sources [uses]	203,095	149,038	210,000	[6,905]
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	[23,004]	\$ -	\$ [30,000]	\$ 6,996
Budgetary fund balance, January 1	240,965			
Budgetary fund balance, December 31	217,961			
Reconciliation to GAAP				
Encumbrances	19,437			
GAAP Fund Balance, December 31	\$ 237,398			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 1/2% SALES TAX FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with
		<u>Original</u>	<u>Final</u>	Final Budget Positive <u>[Negative]</u>
Revenues				
Taxes and assessments	\$ 8,599,552	\$ 8,487,958	\$ 9,100,000	\$ [500,448]
Total revenues	<u>8,599,552</u>	<u>8,487,958</u>	<u>9,100,000</u>	<u>[500,448]</u>
Expenditures				
Public works	<u>8,599,552</u>	<u>8,487,958</u>	<u>9,100,000</u>	<u>500,448</u>
Total expenditures	<u>8,599,552</u>	<u>8,487,958</u>	<u>9,100,000</u>	<u>500,448</u>
Excess [deficiency] of revenues over [under] expenditures	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Budgetary fund balance, January 1	<u>-</u>			
Budgetary fund balance, December 31	-			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ -</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
 TAX INCREMENT FINANCING FUND
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes and assessments	\$ 5,010	\$ 235,495	\$ 190,000	\$ [184,990]
Total revenues	<u>5,010</u>	<u>235,495</u>	<u>190,000</u>	<u>[184,990]</u>
Expenditures				
Construction	<u>210,072</u>	<u>192,450</u>	<u>395,080</u>	<u>185,008</u>
Total expenditures	<u>210,072</u>	<u>192,450</u>	<u>395,080</u>	<u>185,008</u>
Excess [deficiency] of revenues over [under] expenditures	[205,062]	<u>\$ 43,045</u>	<u>\$ [205,080]</u>	<u>\$ 18</u>
Budgetary fund balance, January 1	<u>205,080</u>			
Budgetary fund balance, December 31	18			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 18</u>			

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (NON - GAAP BASIS)
DEBT SERVICE FUND

For the Year Ended December 31, 2015

	Actual	Budgeted Amounts		Variance with Final Budget Positive [Negative]
		Original	Final	
Revenues				
Taxes and service assessments	\$ 15,744,119	\$ 15,584,612	\$ 15,584,612	\$ 159,507
Special assessments with debt commitments	1,959,635	2,000,000	2,000,000	[40,365]
Intergovernmental	3,450,656	3,310,589	3,310,589	140,067
Interest from investments	51,770	25,000	25,000	26,770
Miscellaneous	105	-	-	105
Total revenues	<u>21,206,285</u>	<u>20,920,201</u>	<u>20,920,201</u>	<u>286,084</u>
Expenditures				
Debt Service:				
Principal	16,535,216	16,546,707	16,546,707	11,491
Interest and fiscal costs	<u>5,110,896</u>	<u>7,884,058</u>	<u>7,884,058</u>	<u>2,773,162</u>
Total expenditures	<u>21,646,112</u>	<u>24,430,765</u>	<u>24,430,765</u>	<u>2,784,653</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[439,827]</u>	<u>[3,510,564]</u>	<u>[3,510,564]</u>	<u>3,070,737</u>
Other financing sources [uses]				
Issuance of debt	35,909,613	-	-	35,909,613
Issuance of debt premium	2,124,148	-	-	2,124,148
Refunding bonds issued	[37,510,877]	-	-	[37,510,877]
Transfers [out]	[512,000]	-	-	[512,000]
Transfers in	<u>1,672,497</u>	<u>192,450</u>	<u>192,450</u>	<u>1,480,047</u>
Total other financing sources [uses]	<u>1,683,381</u>	<u>192,450</u>	<u>192,450</u>	<u>1,490,931</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	1,243,554	<u>\$ [3,318,114]</u>	<u>\$ [3,318,114]</u>	<u>\$ 4,561,668</u>
Budgetary fund balance, January 1	<u>3,977,552</u>			
Budgetary fund balance, December 31	5,221,106			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP Fund Balance, December 31	<u>\$ 5,221,106</u>			

See independent auditor's report on the financial statements.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

<u>FUND NAME</u>	<u>STATUTORY AUTHORITY</u>	<u>PURPOSE</u>
Information Technology	Topeka City Code Section 3.25.020	Accounts for assets, liabilities, revenues, and expenses in the operation of the Information Technology Department.
Fleet Services	Topeka Ordinance #15665	Accounts for the assets, liabilities, revenues, and expenses of fleet services for Public Works Department vehicles and also for other City departments' vehicles as needed.
Facility Operations	Topeka City Code Section 3.25.020	Accounts for assets, liabilities, revenues and expenses for maintaining municipal buildings and infrastructure.
Risk Managements, includes the following areas:		
Workers' Compensation	K.S.A. 12-2615	Administered by the Risk Management Division of the Legal Department, provides accountability for expenditures and revenues for workers compensation claims.
Vehicle Physical Damage-Self Insurance	K.S.A. 12-2615	Administered by the Risk Management Division, provides accountability of expenditures and revenues for physical damage to City vehicles and aircraft.
Employees Health Insurance	Administrative	Provides fiscal and accounting control for the City Employee Health Self-Insurance Plan.
Risk Management Reserve	K.S.A. 12-2615	Administered by the Risk Management Division of the Legal Department, provides moneys to reimburse the City from insurable losses not otherwise insured.
Unemployment Compensation	Administrative	Administered by the Risk Management Division of the Legal Department, established to account for assessments made against compensation paid to City employees, to be used only to reimburse the State for unemployment compensation payments.

CITY OF TOPEKA, KANSAS
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 December 31, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Current assets:					
Cash and equity in Treasurer's Fund	\$ 1,290,302	\$ 898,835	\$ 395,563	\$ 10,526,574	\$ 13,111,274
Receivables, net					
Accounts	-	-	7,336	4,373	11,709
Inventory	-	144,832	-	-	144,832
Due from others	-	-	-	433,760	433,760
Total current assets	<u>1,290,302</u>	<u>1,043,667</u>	<u>402,899</u>	<u>10,964,707</u>	<u>13,701,575</u>
Noncurrent assets:					
Capital assets					
Being depreciated, net of depreciation	-	274,610	12,706	-	287,316
Total noncurrent assets	<u>-</u>	<u>274,610</u>	<u>12,706</u>	<u>-</u>	<u>287,316</u>
Total assets	<u>1,290,302</u>	<u>1,318,277</u>	<u>415,605</u>	<u>10,964,707</u>	<u>13,988,891</u>
Deferred outflows of resources:					
Pension - contributions subsequent to the measurement date	101,074	166,050	108,292	-	375,416
Pension - difference between expected and actual experience	8,132	13,360	8,713	-	30,205
Pension - changes in proportion	10,003	16,433	10,718	-	37,154
Total deferred outflows of resources	<u>119,209</u>	<u>195,843</u>	<u>127,723</u>	<u>-</u>	<u>442,775</u>
Total assets and deferred outflows of resources	<u>\$ 1,409,511</u>	<u>\$ 1,514,120</u>	<u>\$ 543,328</u>	<u>\$ 10,964,707</u>	<u>\$ 14,431,666</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:					
Current liabilities (payable from current assets):					
Accounts payable	\$ 61,029	\$ 68,717	\$ 107,726	\$ 72,091	\$ 309,563
Accrued payroll and benefits	48,569	62,268	34,047	4,055	148,939
Due to others	168	1,110	368	-	1,646
Self-insurance claims	-	-	-	4,517,017	4,517,017
Compensated absences and other benefits	68,823	60,383	23,660	2,674	155,540
Total current liabilities (payable from current assets)	<u>178,589</u>	<u>192,478</u>	<u>165,801</u>	<u>4,595,837</u>	<u>5,132,705</u>
Noncurrent liabilities:					
Net pension liability	1,155,714	1,898,673	1,238,265	-	4,292,652
Compensated absences and other benefits	103,416	154,527	107,349	1,206	366,498
Total noncurrent liabilities	<u>1,259,130</u>	<u>2,053,200</u>	<u>1,345,614</u>	<u>1,206</u>	<u>4,659,150</u>
Total liabilities	<u>1,437,719</u>	<u>2,245,678</u>	<u>1,511,415</u>	<u>4,597,043</u>	<u>9,791,855</u>
Deferred Inflows of Resources					
Pension - difference between expected and actual experience	22,406	36,810	24,006	-	83,222
Pension - net difference between projected and actual earnings	38,599	63,413	41,356	-	143,368
Pension - changes of assumptions	12,609	20,715	13,510	-	46,834
Pension - change in proportion	7,923	13,016	8,489	-	29,428
Total deferred inflows of resources	<u>81,537</u>	<u>133,954</u>	<u>87,361</u>	<u>-</u>	<u>302,852</u>
Total liabilities and deferred inflows of resources	<u>\$ 1,519,256</u>	<u>\$ 2,379,632</u>	<u>\$ 1,598,776</u>	<u>\$ 4,597,043</u>	<u>\$ 10,094,707</u>
Net Position					
Net investment in capital assets	\$ -	\$ 274,610	\$ 12,706	\$ -	\$ 287,316
Unrestricted	[109,745]	[1,140,122]	[1,068,154]	6,367,664	4,049,643
Total net position	<u>\$ [109,745]</u>	<u>\$ [865,512]</u>	<u>\$ [1,055,448]</u>	<u>\$ 6,367,664</u>	<u>\$ 4,336,959</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUND
 For the Year Ended December 31, 2015

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Operating revenues					
Charges for services	\$ 3,646,562	\$ 1,982,616	\$ 1,489,227	\$ 12,169,313	\$ 19,287,718
Other	33,441	7,759	1,228	34,822	77,250
Total operating revenues	<u>3,680,003</u>	<u>1,990,375</u>	<u>1,490,455</u>	<u>12,204,135</u>	<u>19,364,968</u>
Operating expenses					
Personnel services	1,333,513	1,283,581	733,379	112,634	3,463,107
Contractual services	1,934,474	324,489	603,522	3,221,331	6,083,816
Supplies	294,902	83,350	68,590	494	447,336
Depreciation and amortization	466	84,782	3,546	-	88,794
Insurance claims	-	-	-	9,064,681	9,064,681
Total operating expenses	<u>3,563,355</u>	<u>1,776,202</u>	<u>1,409,037</u>	<u>12,399,140</u>	<u>19,147,734</u>
Operating income [loss]	<u>116,648</u>	<u>214,173</u>	<u>81,418</u>	<u>[195,005]</u>	<u>217,234</u>
Nonoperating revenues [expenses]					
Interest income	-	-	-	20,826	20,826
Gain/[loss] on sale of capital assets	-	7,677	1,413	-	9,090
Total nonoperating revenues [expenses]	<u>-</u>	<u>7,677</u>	<u>1,413</u>	<u>20,826</u>	<u>29,916</u>
Income [loss] before transfers	<u>116,648</u>	<u>221,850</u>	<u>82,831</u>	<u>[174,179]</u>	<u>247,150</u>
Transfers from [to] other funds					
Transfers in	-	-	-	-	-
Transfers [out]	-	-	-	[325,000]	[325,000]
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>[325,000]</u>	<u>[325,000]</u>
Change in net position	<u>116,648</u>	<u>221,850</u>	<u>82,831</u>	<u>[499,179]</u>	<u>[77,850]</u>
Net position, January 1	947,669	841,455	119,645	6,866,843	8,775,612
Prior period adjustment	<u>[1,174,062]</u>	<u>[1,928,817]</u>	<u>[1,257,924]</u>	<u>-</u>	<u>[4,360,803]</u>
Net position, January 1, restated	<u>[226,393]</u>	<u>[1,087,362]</u>	<u>[1,138,279]</u>	<u>6,866,843</u>	<u>4,414,809</u>
Net position, December 31	<u>\$ [109,745]</u>	<u>\$ [865,512]</u>	<u>\$ [1,055,448]</u>	<u>\$ 6,367,664</u>	<u>\$ 4,336,959</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2015

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Cash flows from operating activities					
Receipts from customers and users	\$ 3,646,562	\$ 1,985,276	\$ 1,537,276	\$ 11,740,076	\$ 18,909,190
Payments to suppliers and providers	[2,084,072]	[463,369]	[661,173]	[11,707,064]	[14,915,678]
Payments to employees	[1,303,492]	[1,263,649]	[727,140]	[109,921]	[3,404,202]
Other receipts	33,441	7,759	1,228	34,822	77,250
Net cash provided by [used in] operating activities	<u>292,439</u>	<u>266,017</u>	<u>150,191</u>	<u>[42,087]</u>	<u>666,560</u>
Cash flows from noncapital financing activities					
Transfer [out]	-	-	-	[325,000]	[325,000]
Net cash flows from noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>[325,000]</u>	<u>[325,000]</u>
Cash flows from capital and related financing activities					
Purchase of capital assets	-	[44,944]	-	-	[44,944]
Proceeds from sale of capital assets	-	7,677	1,413	-	9,090
Net cash provided by [used in] capital and related financing activities	<u>-</u>	<u>[37,267]</u>	<u>1,413</u>	<u>-</u>	<u>[35,854]</u>
Cash flows from investing activities					
Interest received	-	-	-	20,826	20,826
Net increase [decrease] in cash and cash equivalents	292,439	228,750	151,604	[346,261]	326,532
Cash and cash equivalents, January 1	<u>997,863</u>	<u>670,085</u>	<u>243,959</u>	<u>10,872,835</u>	<u>12,784,742</u>
Cash and cash equivalents, December 31	<u>\$ 1,290,302</u>	<u>\$ 898,835</u>	<u>\$ 395,563</u>	<u>\$ 10,526,574</u>	<u>\$ 13,111,274</u>
Cash and equivalents reported on the statement of net position					
Cash and equity in Treasurer's Fund	<u>\$ 1,290,302</u>	<u>\$ 898,835</u>	<u>\$ 395,563</u>	<u>\$ 10,526,574</u>	<u>\$ 13,111,274</u>
Total	<u>\$ 1,290,302</u>	<u>\$ 898,835</u>	<u>\$ 395,563</u>	<u>\$ 10,526,574</u>	<u>\$ 13,111,274</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (Continued)
For the Year Ended December 31, 2015

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Reconciliation of operating [loss] income to net cash provided by [used in] operating activities					
Operating income [loss]	\$ 116,648	\$ 214,173	\$ 81,418	\$ [195,005]	\$ 217,234
Adjustments to reconcile operating income [loss] to net cash provided by [used in] operating activities					
Depreciation	466	84,782	3,546	-	88,794
[Increase] decrease in accounts receivable	-	2,660	48,049	4,523	55,232
[Increase] decrease in due from other funds	-	-	-	[123,221]	[123,221]
Increase [decrease] in due to other funds	[3,175]	[5,493]	[3,624]	-	[12,292]
[Increase] decrease in inventory	-	[4,383]	-	-	[4,383]
[Increase] decrease in prepaids	226,642	13,178	1,520	2,260	243,600
[Increase] decrease in deferred outflows	[4,698]	[7,717]	[5,031]	-	[17,446]
Increase [decrease] in deferred inflows	[151,883]	[249,523]	[162,733]	-	[564,139]
Increase [decrease] in net pension liability	100,561	165,207	107,743	-	373,511
Increase [decrease] in accounts payable	[78,163]	[58,832]	13,043	22,613	[101,339]
Increase [decrease] in accrued liabilities	12,393	11,606	[20,183]	1,350	5,166
Increase [decrease] in self-insurance claims	-	-	-	244,030	244,030
Increase [decrease] in compensated absences	73,648	100,359	86,443	1,363	261,813
Net cash provided by [used in] operating activities	<u>\$ 292,439</u>	<u>\$ 266,017</u>	<u>\$ 150,191</u>	<u>\$ [42,087]</u>	<u>\$ 666,560</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS
 COMBINING STATEMENT OF NET POSITION
 RISK MANAGEMENT FUNDS
 December 31, 2015

ASSETS	Property Insurance	Workman's Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Current assets:						
Cash and equity in Treasurer's Fund	\$ 1,700,575	\$ 2,790,107	\$ 5,696,492	\$ 8,412	\$ 330,988	\$ 10,526,574
Receivables, net						
Accounts	-	4,357	-	16	-	4,373
Due from others	-	87,580	340,101	-	6,079	433,760
Total current assets	<u>1,700,575</u>	<u>2,882,044</u>	<u>6,036,593</u>	<u>8,428</u>	<u>337,067</u>	<u>10,964,707</u>
Total assets	<u>\$ 1,700,575</u>	<u>\$ 2,882,044</u>	<u>\$ 6,036,593</u>	<u>\$ 8,428</u>	<u>\$ 337,067</u>	<u>\$ 10,964,707</u>
Liabilities:						
Current liabilities (payable from current assets):						
Accounts payable	\$ 6,311	\$ 26,422	\$ 39,358	\$ -	\$ -	\$ 72,091
Accrued payroll and benefits	-	4,055	-	-	-	4,055
Self-insurance claims	1,191,138	2,519,003	804,427	-	2,449	4,517,017
Compensated absences and other benefits	-	2,674	-	-	-	2,674
Total current liabilities (payable from current assets)	<u>1,197,449</u>	<u>2,552,154</u>	<u>843,785</u>	<u>-</u>	<u>2,449</u>	<u>4,595,837</u>
Noncurrent liabilities:						
Compensated absences and other benefits	-	1,206	-	-	-	1,206
Total noncurrent liabilities	<u>-</u>	<u>1,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,206</u>
Total liabilities	<u>\$ 1,197,449</u>	<u>\$ 2,553,360</u>	<u>\$ 843,785</u>	<u>\$ -</u>	<u>\$ 2,449</u>	<u>\$ 4,597,043</u>
Net Position						
Unrestricted	<u>\$ 503,126</u>	<u>\$ 328,684</u>	<u>\$ 5,192,808</u>	<u>\$ 8,428</u>	<u>\$ 334,618</u>	<u>\$ 6,367,664</u>
Total net position	<u>\$ 503,126</u>	<u>\$ 328,684</u>	<u>\$ 5,192,808</u>	<u>\$ 8,428</u>	<u>\$ 334,618</u>	<u>\$ 6,367,664</u>

CITY OF TOPEKA, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 RISK MANAGEMENT FUNDS
 For the Year Ended December 31, 2015

	Property Insurance	Workman's Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Operating revenues						
Charges for services	\$ 959,242	\$ 2,373,452	\$ 8,672,653	\$ -	\$ 163,966	\$ 12,169,313
Other	5,077	29,745	-	-	-	34,822
Total operating revenues	<u>964,319</u>	<u>2,403,197</u>	<u>8,672,653</u>	<u>-</u>	<u>163,966</u>	<u>12,204,135</u>
Operating expenses						
Personnel services	-	88,833	23,801	-	-	112,634
Contractual services	776,280	1,116,941	1,320,877	3,233	4,000	3,221,331
Supplies	414	80	-	-	-	494
Insurance claims	75,712	880,379	8,059,608	-	48,982	9,064,681
Total operating expenses	<u>852,406</u>	<u>2,086,233</u>	<u>9,404,286</u>	<u>3,233</u>	<u>52,982</u>	<u>12,399,140</u>
Operating income [loss]	<u>111,913</u>	<u>316,964</u>	<u>[731,633]</u>	<u>[3,233]</u>	<u>110,984</u>	<u>[195,005]</u>
Nonoperating revenues [expenses]						
Interest income	-	9,277	11,549	-	-	20,826
Total nonoperating revenues [expenses]	<u>-</u>	<u>9,277</u>	<u>11,549</u>	<u>-</u>	<u>-</u>	<u>20,826</u>
Income [loss] before transfers	<u>111,913</u>	<u>326,241</u>	<u>[720,084]</u>	<u>[3,233]</u>	<u>110,984</u>	<u>[174,179]</u>
Transfers from [to] other funds						
Transfers [out]	-	-	[325,000]	-	-	[325,000]
Total transfers	<u>-</u>	<u>-</u>	<u>[325,000]</u>	<u>-</u>	<u>-</u>	<u>[325,000]</u>
Change in net position	111,913	326,241	[1,045,084]	[3,233]	110,984	[499,179]
Net position, January 1	<u>391,213</u>	<u>2,443</u>	<u>6,237,892</u>	<u>11,661</u>	<u>223,634</u>	<u>6,866,843</u>
Net position, December 31	<u>\$ 503,126</u>	<u>\$ 328,684</u>	<u>\$ 5,192,808</u>	<u>\$ 8,428</u>	<u>\$ 334,618</u>	<u>\$ 6,367,664</u>

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

COMBINING STATEMENT OF CASH FLOWS
RISK MANAGEMENT FUNDS
For the Year Ended December 31, 2015

	Property Insurance	Workman's Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Cash flows from operating activities						
Receipts from customers and users	\$ 959,242	\$ 2,287,126	\$ 8,332,552	\$ 3,269	\$ 157,887	\$ 11,740,076
Payments to suppliers and providers	[870,935]	[1,666,780]	[9,118,240]	[3,233]	[47,876]	[11,707,064]
Payments to employees	-	[86,120]	[23,801]	-	-	[109,921]
Other receipts	5,077	29,745	-	-	-	34,822
Net cash provided by [used in] operating activities	93,384	563,971	[809,489]	36	110,011	[42,087]
Cash flows from noncapital financing activities						
Transfer [out]	-	-	[325,000]	-	-	[325,000]
Net cash flows from noncapital financing activities	-	-	[325,000]	-	-	[325,000]
Cash flows from capital and related financing activities						
Proceeds from sale of capital assets	-	-	-	-	-	-
Net cash provided by [used in] capital and related financing activities	-	-	-	-	-	-
Cash flows from investing activities						
Interest received	-	9,277	11,549	-	-	20,826
Net increase [decrease] in cash and cash equivalents	93,384	573,248	[1,122,940]	36	110,011	[346,261]
Cash and cash equivalents, January 1	1,607,191	2,216,859	6,819,432	8,376	220,977	10,872,835
Cash and cash equivalents, December 31	\$ 1,700,575	\$ 2,790,107	\$ 5,696,492	\$ 8,412	\$ 330,988	\$ 10,526,574
Cash and equivalents reported on the statement of net position						
Cash and equity in Treasurer's Fund	\$ 1,700,575	\$ 2,790,107	\$ 5,696,492	\$ 8,412	\$ 330,988	\$ 10,526,574
Total	\$ 1,700,575	\$ 2,790,107	\$ 5,696,492	\$ 8,412	\$ 330,988	\$ 10,526,574

See independent auditor's report on the financial statements.

CITY OF TOPEKA, KANSAS

COMBINING STATEMENT OF CASH FLOWS
RISK MANAGEMENT FUNDS (Continued)
For the Year Ended December 31, 2015

	Property Insurance	Workman's Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Reconciliation of operating [loss] income to net cash provided by [used in] operating activities						
Operating income [loss]	\$ 111,913	\$ 316,964	\$ [731,633]	\$ [3,233]	\$ 110,984	\$ [195,005]
Adjustments to reconcile operating income [loss] to net cash provided by [used in] operating activities						
[Increase] decrease in accounts receivable	-	1,254	-	3,269	-	4,523
[Increase] decrease in prepaids	2,260	-	-	-	-	2,260
[Increase] decrease in due from other funds	-	[4,658]	[118,115]	-	[448]	[123,221]
Increase [decrease] in accounts payable	[20,789]	25,847	17,555	-	-	22,613
Increase [decrease] in accrued liabilities	-	1,350	-	-	-	1,350
Increase [decrease] in self-insurance claims	-	221,851	22,704	-	[525]	244,030
Increase [decrease] in compensated absences	-	1,363	-	-	-	1,363
Net cash provided by [used in] operating activities	<u>\$ 93,384</u>	<u>\$ 563,971</u>	<u>\$ [809,489]</u>	<u>\$ 36</u>	<u>\$ 110,011</u>	<u>\$ [42,087]</u>

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by governmental units in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. All City of Topeka fiduciary funds are Agency Funds.

<u>FUND NAME</u>	<u>STATUTORY AUTHORITY</u>	<u>PURPOSE</u>
Topeka Metropolitan Transit Authority	Topeka City Code Section A9-2	Receives, holds, and pays to the TMTA the proceeds of a special tax collected by the City for the benefit of that entity.
Payroll Clearing	Administrative	Accounts for receipts and disbursements of the City payroll withholding amounts, such as income taxes.
Court Bond	Administrative	Receives, holds, and disburses bonds posted by individuals at the Municipal Court.
Fire Insurance Proceeds	Topeka Ordinance #16276	Temporarily and partially restricts the payment of insurance proceeds on fire damaged buildings to the insured until certain health and building code conditions are met.
Law Enforcement Trust	K.S.A. 28-172a; K.S.A. 13-14a02, K.S.A. 60-4100, K.S.A. 74-5607	Holds Federal and State seized monies until cases are settled and then funds are dispersed properly.
Community Improvement District	K.S.A. 12-6a26 Ordinance 19722	Topeka Provides for the use of public financing to fund projects within a prescribed district to strengthen economic development and employment opportunities, enhance tourism, or upgrade older real estate through redevelopment or rehabilitation.
Community Improvement District #2	K.S.A. 12-6a26 Ordinance 19878	Topeka Provides for the use of public financing to fund projects within a prescribed district to strengthen economic development and employment opportunities, enhance tourism, or upgrade older real estate through redevelopment or rehabilitation.
Municipal Court Trust	K.S.A 12-4116 & Topeka Ordinance #16635; K.S.A. 75-5670; K.S.A. 74-5607 & K.S.A. 28-172a	Fees are collected on cases filed in Municipal Court, which are mandated by the State, for judicial education and training of judges, administering the statewide trauma system, to maintain the State law enforcement training center, and collects motor vehicle reinstatement fees. All of the funds collected are remitted to the State on a monthly basis.
Water Customer Round Up	Administrative	Utility mutual assistance fund that passes the money derived from customers who offer to round up their payments to assist others.

CITY OF TOPEKA, KANSAS
 COMBINING BALANCE SHEET
 AGENCY FUNDS
 December 31, 2015

	Topeka Metropolitan Transit <u>Authority</u>	Payroll <u>Clearing</u>	Court <u>Bond</u>	Fire Insurance <u>Proceeds</u>	Law Enforcement <u>Trust</u>	Community Improvement <u>District</u>	Community Improvement <u>District #2</u>	Municipal Court <u>Trust</u>	Water Customer <u>Round-Up</u>	<u>Totals</u>
ASSETS:										
Cash and equity in Treasurer's Fund	\$ 6,140	\$ 262,192	\$ 11,959	\$ 23,370	\$ 665,492	\$ 8,170	\$ 24,354	\$ 30,085	\$ 5,175	\$ 1,036,937
Receivables (net of allowance for uncollectibles):										
Accounts receivable	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>1,540</u>	<u>14,128</u>	<u>68,140</u>	<u>-</u>	<u>863</u>	<u>84,676</u>
Total assets	<u>\$ 6,140</u>	<u>\$ 262,197</u>	<u>\$ 11,959</u>	<u>\$ 23,370</u>	<u>\$ 667,032</u>	<u>\$ 22,298</u>	<u>\$ 92,494</u>	<u>\$ 30,085</u>	<u>\$ 6,038</u>	<u>\$ 1,121,613</u>
LIABILITIES:										
Accounts payable	\$ -	\$ 202,324	\$ -	\$ 23,370	\$ -	\$ 6,671	\$ -	\$ 30,353	\$ -	\$ 262,718
Due to other governments	-	5,073	-	-	-	-	-	[268]	-	4,805
Due to others	<u>6,140</u>	<u>54,800</u>	<u>11,959</u>	<u>-</u>	<u>667,032</u>	<u>15,627</u>	<u>92,494</u>	<u>-</u>	<u>6,038</u>	<u>854,090</u>
Total liabilities	<u>\$ 6,140</u>	<u>\$ 262,197</u>	<u>\$ 11,959</u>	<u>\$ 23,370</u>	<u>\$ 667,032</u>	<u>\$ 22,298</u>	<u>\$ 92,494</u>	<u>\$ 30,085</u>	<u>\$ 6,038</u>	<u>\$ 1,121,613</u>

See independent auditor's report on the financial statements.

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Topeka's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures say about the city's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	102 - 106
Revenue Capacity These schedules contain information to help the reader assess the City's revenue sources.	107 - 113
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	114 - 118
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	119 - 120
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.	121 - 123

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Topeka, Kansas
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
Net investment in capital assets	\$ 262,873,235	\$ 272,511,890	\$ 321,190,223	\$ 234,990,331	\$ 224,786,079	\$ 237,583,929	\$ 219,947,253	\$ 216,765,361	\$ 220,539,444	\$ 191,293,176
Restricted for debt service	4,436,969	5,320,200	4,990,862	6,749,235	9,561,850	4,788,632	4,939,942	3,896,624	3,977,552	5,221,106
Restricted for capital projects	40,853	1,014,474	104,676	104,810	-	-	-	-	-	-
Restricted for general government	-	-	-	-	5,801,596	-	-	-	-	-
Restricted for public safety	-	-	-	-	2,236,780	539,190	482,554	1,564,357	1,570,825	1,917,770
Restricted for public works	-	-	-	-	14,983,868	14,830,926	17,116,346	16,961,660	24,813,275	24,337,222
Restricted for other purposes	-	-	-	-	1,010,133	2,608,772	2,903,646	7,220,319	6,679,966	5,703,900
Unrestricted	56,982,355	30,416,974	35,839,081	64,133,037	26,995,724	19,698,136	2,603,167	2,479,829	4,726,913	(32,653,448)
Total Governmental Activities Net Position	324,333,412	309,263,538	362,124,842	305,977,413	285,376,030	280,049,585	247,992,908	248,888,150	262,307,975	195,819,726
Business-Type Activities										
Net investment in capital assets	145,623,138	145,198,301	156,909,635	152,680,549	144,341,063	144,028,418	146,726,445	152,845,663	148,856,817	163,523,409
Restricted for debt service	8,290,825	8,398,593	8,319,620	8,319,619	5,374,838	9,696,355	9,262,760	8,150,943	7,989,756	7,989,756
Restricted for capital projects	15,845,404	11,276,138	6,749,027	7,976,673	13,662,901	10,723,668	14,334,567	16,078,575	8,911,354	8,769,868
Restricted for deposits	524,529	569,686	602,286	635,851	672,920	-	-	-	-	-
Restricted for sinking funds	2,388,983	3,056,448	3,242,703	3,329,836	3,448,714	3,334,656	3,289,494	3,755,794	17,958,544	1,901,215
Unrestricted	20,007,794	25,177,691	17,302,389	25,225,961	36,225,947	36,761,418	39,926,662	34,432,924	33,363,595	33,588,387
Total Business-Type Activities Net Position	192,680,673	193,676,857	193,125,660	198,168,489	203,726,383	204,544,515	213,539,928	215,263,899	217,080,066	215,772,635
Primary Government										
Net investment in capital assets	408,496,373	417,710,191	478,099,858	387,670,880	369,127,142	381,612,347	366,673,698	369,611,024	369,396,261	354,816,585
Restricted	31,527,563	29,635,539	24,009,174	27,116,024	56,753,600	46,522,199	52,329,309	57,628,272	71,901,272	55,840,837
Unrestricted	76,990,149	55,594,665	53,141,470	89,358,998	63,221,671	56,459,554	42,529,829	36,912,753	38,090,508	934,939
Total Primary Government Net Position	\$ 517,014,085	\$ 502,940,395	\$ 555,250,502	\$ 504,145,902	\$ 489,102,413	\$ 484,594,100	\$ 461,532,836	\$ 464,152,049	\$ 479,388,041	\$ 411,592,361

Note: Starting in 2012 the City implemented GASB 63 and GASB 65, so the format of the schedule has changed to be Net Position versus Net Assets
Governmental Activities for 2008 were restated to reflect the retroactive treatment of GASB No. 51 for Intangible Assets, accounting for \$68,886,874. In 2009 and 2010 it was determined not to use retroactive treatment.
*Restated due to accounting changes in sales tax, fines and forfeitures, compensated absences for public safety, and moving of fiduciary funds.

City of Topeka, Kansas
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government	\$ 11,586,215	\$ 14,341,948	\$ (50,453,620)	\$ 20,992,947	\$ 15,778,573	\$ 11,279,435	\$ 10,552,948	\$ 11,156,000	\$ 11,465,726	\$ 13,786,674
Public Safety	46,180,001	50,236,176	52,155,982	50,886,402	52,672,902	54,653,150	55,805,618	58,713,711	62,281,840	61,231,608
Public Works	44,306,285	43,798,958	43,678,127	42,076,025	46,619,088	57,487,591	57,800,789	61,257,941	52,344,002	55,672,216
Miscellaneous	1,137,603	436,371	(1,103,867)	206,630	3,714,714	3,813,754	3,260,507	2,295,172	3,114,322	2,602,268
Parks and Recreation	12,048,277	12,526,539	12,646,036	13,522,524	12,533,312	12,595,655	2,866,108	2,979,990	2,788,252	3,058,534
Public Housing	3,515,342	4,864,393	2,386,626	3,508,784	5,360,789	5,014,032	5,244,401	4,065,479	4,589,860	4,370,594
Social Services	758,097	778,614	964,006	1,077,479	547,155	684,638	677,925	580,973	515,433	636,349
Capital Leases	-	281,232	(90,415)	-	-	-	870,000	-	-	-
Interest and fiscal charges	7,014,492	7,738,193	7,800,518	8,645,912	7,630,957	5,645,299	5,830,386	4,449,400	5,319,365	3,179,606
Total Governmental Activities Expenses	126,546,312	135,002,424	67,983,389	140,822,999	144,857,490	151,175,554	142,908,682	145,498,666	141,906,746	145,069,903
Business-Type Activities:										
Water, Water Pollution Control, & Stormwater Utility	49,704,499	52,085,653	59,604,907	55,464,181	56,363,844	58,450,690	58,978,600	59,356,712	61,744,893	62,784,919
Public Parking	3,198,078	3,566,490	3,537,726	3,894,210	3,323,677	4,231,930	3,045,521	3,106,590	3,161,834	2,953,966
Public Golf Course	793,221	853,731	911,930	11,669	-	-	-	-	-	-
Total Business-Type Activities Expenses	53,695,798	56,505,874	64,054,563	59,370,060	59,687,521	62,682,620	62,024,121	62,463,302	64,906,727	65,738,885
Total Primary Government Expenses	180,242,110	191,508,298	132,037,952	200,193,059	204,545,011	213,856,174	204,932,803	207,961,968	206,813,473	210,808,788
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	1,725,530	11,130,288	10,065,179	10,224,079	7,172,882	6,526,579	7,107,104	7,612,602	7,273,552	7,247,727
Public Safety	365,736	385,906	329,998	431,755	504,609	696,829	1,726,176	741,919	2,168,459	3,449,353
Public Works	2,365,324	2,297,648	2,924,831	1,808,343	1,973,913	1,777,781	1,351,462	1,821,039	1,256,973	1,361,029
Miscellaneous	202,150	5,727	436,396	390,075	(966)	-	-	-	-	-
Parks and Recreation	2,300,624	2,592,634	2,720,158	3,256,677	3,079,792	3,061,392	660,532	524,437	19,592	18,168
Public Housing	-	48,551	49,695	-	281,504	114,814	112,937	-	-	-
Operating Grants and Contributions	8,384,164	2,440,075	1,664,110	455,261	48,873	245,589	245,589	221,019	178,486	190,135
General Government	(1,922,136)	555,560	661,773	841,432	1,941,888	1,368,338	1,680,687	11,636	6,901	99,372
Public Works	428,172	86,905	178,973	406,886	2,125,673	343,439	326,169	-	-	-
Miscellaneous	-	-	-	-	83,738	46,463	3,245,027	-	-	-
Parks and Recreation	125,000	2,250	320,139	19,482	5,517	23,919	137,235	-	-	-
Public Housing	3,983,053	4,161,972	2,314,458	3,231,569	5,224,128	4,960,425	5,381,350	4,164,857	4,916,265	4,612,467
Social Services	429,209	450,864	332,387	620,849	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	250	-	-	-	-	-
Public Safety	5,113,015	641,908	1,012,017	832,648	3,753,982	13,927,652	12,136,135	16,455,997	14,336,249	19,237,068
Public Works	442,874	861,843	332,644	36,817	36,522	1,002,969	1,007,071	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Total Gov. Activities Program Revenues	23,942,715	25,662,131	23,342,758	22,555,873	26,232,305	33,853,100	35,117,474	31,553,506	30,156,477	36,215,319
Business-Type Activities:										
Charges for Services:										
Water, Water Pollution Control, & Stormwater Utility	48,614,312	51,209,242	56,435,887	56,918,079	59,723,501	61,055,067	64,835,463	58,460,057	58,575,992	60,162,429
Public Parking	2,655,614	2,822,807	3,126,337	3,178,471	3,149,394	3,160,047	3,240,041	2,909,290	2,819,454	2,625,856
Public Golf Course	652,507	626,005	633,211	877	-	-	-	-	-	-
Operating Grants and Contributions	-	-	30,469	-	-	-	-	-	-	-
Capital Grants and Contributions	70,061	456,116	2,168,467	3,782,949	1,048,271	145,747	2,240,638	-	-	-
Total Business-Type Act. Program Revenues	51,992,494	55,114,170	62,394,371	63,880,376	63,921,166	64,360,861	70,316,142	61,369,347	61,395,446	62,788,285
Total Primary Government Program Revenues	75,935,209	80,776,301	85,737,129	86,436,249	90,153,471	98,213,961	105,433,616	92,922,853	91,551,923	99,003,604
Net (Expense) Revenue										
Governmental Activities:										
Business-Type Activities:	\$ (102,603,597)	\$ (109,340,293)	\$ (44,640,631)	\$ (118,267,126)	\$ (118,625,185)	\$ (117,320,454)	\$ (107,791,208)	\$ (113,945,160)	\$ (111,750,269)	\$ (108,854,584)
Total Primary Government Net Expense	\$ (104,306,901)	\$ (110,731,997)	\$ (46,300,823)	\$ (113,756,810)	\$ (114,391,540)	\$ (115,642,213)	\$ (99,499,187)	\$ (115,039,115)	\$ (115,261,550)	\$ (111,805,184)

City of Topeka, Kansas
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
...continued										
General revenues:										
Governmental Activities:										
Taxes										
Property taxes	\$ 37,393,649	\$ 39,142,343	\$ 41,454,387	\$ 38,830,969	\$ 41,365,990	\$ 36,645,847	\$ 35,038,165	\$ 35,163,854	\$ 39,854,410	\$ 40,155,575
Sales taxes	35,075,497	35,080,416	35,682,826	38,004,148	47,878,274	49,934,630	49,071,293	50,278,644	52,307,397	52,137,146
Franchise taxes	10,757,159	11,482,483	11,790,003	11,916,523	12,090,272	11,861,777	11,542,112	12,517,785	14,758,026	13,720,537
Motor fuel taxes	5,379,423	5,194,698	4,771,522	6,648,136	5,592,181	5,417,603	5,807,499	3,313,921	3,555,972	3,465,072
Payment in lieu of taxes	-	-	-	-	-	5,492,001	5,436,000	7,063,853	6,957,993	7,282,854
Special assessments with debt commitments	-	-	-	1,688,433	-	-	-	-	-	-
Service assessments	-	-	-	280,871	274,485	290,049	295,511	365,948	357,542	401,915
Alcoholic beverage taxes	1,468,050	1,441,932	1,601,574	1,617,758	1,565,766	1,562,791	1,579,658	1,570,185	1,547,122	1,547,083
Transient guest taxes	1,766,633	1,913,492	2,070,271	1,719,807	1,839,049	1,964,711	1,950,933	2,314,781	2,484,726	2,545,883
Grants/contrib not restricted to specific programs	-	-	131,352	136,764	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	53,437	13,939	2,036,806	933,871	1,055,776
Unrestricted investment earnings	-	-	-	-	375,862	496,077	66,989	131,892	252,940	314,138
Gain on sale of capital assets	-	-	-	-	188,930	242,085	-	82,733	35,625	179,210
Transfers in (out)	325,000	-	-	51,879	-	(314,660)	-	-	-	(3,790,050)
Special Item - park and recreation transfer	-	-	-	-	-	-	(33,460,801)	-	-	-
Total governmental activities	92,165,411	94,255,364	97,501,935	100,895,288	111,170,809	113,646,348	77,341,298	114,840,402	123,045,624	119,015,139
Business-Type Activities										
Unrestricted investment earnings	2,876,773	1,944,408	1,107,202	966,083	872,900	1,490,738	607,677	474,340	518,454	721,630
Miscellaneous	(212,673)	443,480	1,793	36,365	43,470	44,097	95,715	90,132	4,772,029	3,444,587
Gain (loss) on sale of capital assets	(325,000)	-	-	(51,879)	-	314,660	-	-	36,965	168,772
Transfers	-	-	-	-	-	-	-	-	-	3,790,050
Total Business-Type Activities	2,339,100	2,387,888	1,108,995	950,569	916,370	1,849,495	703,392	2,817,926	5,327,448	8,125,039
Total Primary Government	94,504,511	96,643,252	98,610,930	101,845,857	112,087,179	115,495,843	78,044,690	117,658,328	128,373,072	127,140,178
Change in Net Position										
Governmental Activities:										
Business-Type Activities	\$ (10,438,186)	\$ (15,084,929)	\$ 52,861,304	\$ (17,371,838)	\$ (7,454,376)	\$ (3,674,106)	\$ (30,449,910)	\$ 895,242	\$ 11,295,355	\$ 10,160,555
Business-Type Activities	635,796	996,184	(551,197)	5,460,885	5,150,015	3,527,736	8,995,413	1,723,971	1,816,167	5,174,439
Total Primary Government	\$ (9,802,390)	\$ (14,088,745)	\$ 52,310,107	\$ (11,910,953)	\$ (2,304,361)	\$ (146,370)	\$ (21,454,497)	\$ 2,619,213	\$ 13,111,522	\$ 15,334,994

Note: Starting in 2012 the City implemented GASB 63 and GASB 65, so the format of the schedule has changed to be Net Position versus Net Assets
 *Governmental Activities were restated to include the Regional Planning Commission.
 **Concession fund(Business-Type) was closed into the Public Golf Course fund
 The capital outlay expense was reclassified for all years into the General Government
 Two fiduciary funds were converted to special revenue funds in 2007.
 *Governmental Activities for 2008 were restated to reflect the retroactive treatment of GASB No. 51 for Intangible Assets, accounting for \$68,886,874.
 General revenues for Special assessment with debt and service assessments were added, but only 2009 and 2010 calculated. Prior to this the specialts were included under Taxes.
 **Restated due to accounting changes in sales tax, fines and forfeitures, compensated absences for public safety, and moving of fiduciary funds.

City of Topeka, Kansas
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Nondisposable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,327	\$ 13,316	\$ 200,820	\$ 194,053	\$ 128,121
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	341,767	618,902	502,828	772,767	672,826
Unassigned	-	-	-	-	-	8,305,081	5,476,120	9,353,610	17,303,180	18,180,919
Reserved	689,185	1,082,050	1,218,734	879,122	910,084	-	-	-	-	-
Unreserved	8,087,568	7,065,321	6,752,087	8,776,655	10,004,985	-	-	-	-	-
Total General Fund	\$ 8,776,753	\$ 8,147,371	\$ 7,970,821	\$ 9,655,777	\$ 10,915,069	\$ 8,685,175	\$ 6,108,338	\$ 10,057,258	\$ 18,270,000	\$ 18,981,866
All Other Governmental Funds										
Nondisposable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	22,767,520	27,392,230	29,642,960	37,041,618	37,179,998
Committed	-	-	-	-	-	2,497,088	2,210,591	1,776,178	1,732,544	1,671,977
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(6,368,023)	(13,886,439)	(7,689,301)	(16,225,549)	(10,315,260)
Reserved	\$ 8,780,502	\$ 8,656,439	\$ 7,667,937	\$ 8,630,226	\$ 16,989,600	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	12,778,211	12,380,181	11,315,365	15,413,452	13,120,980	-	-	-	-	-
Capital Projects Funds	14,944,597	(6,993,892)	(3,929,892)	(11,159,441)	(14,840,382)	-	-	-	-	-
Total all other governmental funds	\$ 36,503,310	\$ 14,042,728	\$ 15,053,410	\$ 12,884,237	\$ 15,270,198	\$ 18,896,585	\$ 15,716,382	\$ 23,729,837	\$ 22,548,613	\$ 28,536,715
Total all governmental funds	\$ 45,280,063	\$ 22,190,099	\$ 23,024,231	\$ 22,540,014	\$ 26,185,267	\$ 27,581,760	\$ 21,824,720	\$ 33,787,095	\$ 40,818,613	\$ 47,518,581

a-b

GASB 54 was implemented in 2011 and 2010 and prior years were not restated, but have been presented.

a-Three fiduciary funds were moved to special revenue funds in 2010. Alcohol and Drug Safety, Crime Prevention, and Police Benefit.

b-Restated due to accounting changes in sales tax, fines and forfeitures, compensated absences for public safety, and moving of fiduciary funds.

City of Topeka, Kansas
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Taxes and assessments	\$ 74,449,550	\$ 76,419,146	\$ 79,557,430	\$ 82,809,015	\$ 91,357,546	\$ 90,735,119	\$ 87,462,639	\$ 91,437,147	\$ 98,560,047	\$ 98,705,588
Assessments with debt commitments	1,203,825	1,244,062	1,235,590	1,579,364	1,824,096	1,766,964	2,085,984	1,875,559	2,168,623	1,976,450
Licenses and permits	1,854,743	1,805,877	1,565,251	1,495,909	1,292,187	1,119,329	1,505,989	1,253,586	1,651,599	1,575,816
Franchise fee	10,538,353	11,287,828	11,656,474	11,748,942	12,064,162	11,861,777	11,542,112	12,517,785	14,738,026	13,720,537
Intergovernmental	12,448,639	14,895,471	12,853,091	14,399,963	25,678,799	15,548,767	22,873,107	19,876,671	18,116,201	16,835,116
Fees for service	7,530,038	7,710,858	7,875,082	8,198,079	7,889,738	4,416,185	2,551,544	2,581,067	2,999,448	3,289,148
Administrative fees - interfund	3,067,462	2,355,577	2,194,196	2,425,825	2,752,512	3,483,117	3,483,059	3,483,956	3,972,966	3,641,493
Fines and forfeitures	1,930,675	1,324,487	881,505	480,973	343,531	496,078	2,735,189	3,022,820	3,312,706	3,569,819
Rents	3,952	12,071	-	-	-	-	68,611	131,892	252,940	314,138
Miscellaneous	11,830,075	1,920,956	2,066,654	1,891,921	2,276,058	2,262,455	1,741,076	2,032,806	933,871	1,055,776
Total revenues	114,857,312	118,976,333	119,885,273	125,029,991	145,478,629	134,306,785	136,049,420	138,213,289	146,526,428	144,683,881
Expenditures:										
Current:										
General government	16,461,418	15,980,267	16,229,447	16,059,684	21,513,502	9,726,973	10,193,560	10,656,091	11,037,016	12,203,324
Public safety	44,636,855	47,763,234	49,523,130	49,712,116	49,026,100	51,582,488	54,427,083	58,721,570	61,263,713	64,421,170
Public works	16,905,882	16,564,361	16,685,997	15,681,065	21,122,211	32,435,501	27,524,858	37,091,050	29,658,922	34,655,831
Public works - planning	852,604	997,806	908,365	897,258	860,580	363,000	753,713	-	-	-
Miscellaneous	536,830	(28,610)	(1,103,867)	206,630	3,648,515	3,863,117	3,254,582	2,295,172	2,602,268	3,114,322
Parks and recreation	10,934,118	11,302,320	11,386,851	12,420,567	11,508,680	10,869,241	2,466,126	2,979,514	2,790,462	3,170,611
Housing & neighborhood development	3,515,342	4,864,393	2,386,622	3,537,403	5,446,685	5,001,800	5,238,562	4,096,215	4,589,860	4,370,594
Social services	758,097	778,614	964,006	1,077,479	547,155	684,638	677,925	580,973	515,433	636,349
Economic development	-	-	-	-	-	5,925	-	-	-	-
Construction	30,654,057	34,415,024	17,423,213	8,688,795	11,552,787	13,218,536	13,467,331	5,682,787	14,536,438	13,264,265
Engineering and others	5,041,172	4,588,189	4,391,813	2,456,666	2,155,206	3,087,446	2,363,652	3,143,332	2,951,770	2,417,839
Capital leases	-	-	-	-	-	-	-	-	-	-
Underwriter's discount on bonds	-	-	-	-	-	-	-	-	-	-
Other costs of bond issuance	-	-	-	-	-	-	-	-	-	-
Refunding bond issuance costs	2,800	33,737	45,001	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-	-
Principal retirement	10,095,000	12,880,000	12,690,000	12,505,000	13,510,789	14,433,178	15,418,031	14,616,860	16,786,698	16,535,216
Interest and fiscal costs	6,673,762	7,638,762	7,548,982	8,677,044	7,434,773	6,700,967	6,245,492	6,142,123	5,277,400	5,604,642
Total expenditures	147,067,937	157,997,293	139,079,560	131,919,707	148,326,983	151,366,885	142,036,840	146,005,687	152,009,980	160,394,163
Excess (deficiency) of revenues over expenditures	(32,210,625)	(39,020,960)	(19,194,287)	(6,889,716)	(2,848,354)	(17,660,100)	(5,987,420)	(7,792,398)	(5,483,552)	(15,710,282)
Other financing sources (uses):										
Original issuance of debt	60,540,000	15,085,000	20,039,890	3,345,000	12,025,000	17,185,000	-	-	5,590,000	52,809,613
Original issuance of debt premium	618,618	106,117	(102)	2,000,937	56,372	305,941	-	-	39,627	3,140,642
Original issuance of debt discount	-	(42,899)	(78,847)	660	-	-	-	-	-	-
Deleasance of bonds	-	-	-	-	-	-	-	-	-	-
Deleasance of bonds redemption premium	-	-	-	-	-	-	-	-	-	-
Refunding issuance	-	14,135,000	4,530,110	50,940,686	34,830,000	34,420,000	27,170,000	33,682,895	-	-
Refunding issuance premium	-	-	-	-	17,564	1,380,307	854,522	1,534,209	-	-
Refunding issuance discount	-	-	-	-	(50,996)	-	-	-	-	-
Payment for refunding bond escrow agent	-	-	-	-	(37,015,000)	(37,995,000)	(27,685,868)	(19,371,454)	-	-
Payment for refunding bond cost of issuance	-	(13,965,000)	(4,522,500)	(51,613,950)	(37,015,000)	(37,995,000)	(27,685,868)	(19,371,454)	-	-
Payment for refunding bond interest	-	-	-	(862,502)	(769,919)	-	-	-	-	-
Payment for refunding redemption premium	-	-	-	-	(2,638,394)	(463,581)	-	-	-	-
Payment in lieu of taxes - interfund	-	-	-	-	(149,950)	(195,500)	-	-	-	-
Transfers in	10,476,733	8,829,459	7,281,374	6,499,590	4,574,416	5,492,001	5,436,000	7,063,853	6,957,993	7,282,854
Transfers out	(10,406,930)	(8,329,459)	(7,281,374)	(6,447,711)	(4,574,416)	(5,757,738)	(5,978,789)	(1,525,717)	(1,688,945)	5,873,100
Capital leases	-	-	-	-	(4,574,416)	(7,072,398)	(6,818,159)	(1,521,717)	(1,888,945)	(9,338,150)
Contributed capital	-	-	-	-	-	-	870,000	-	-	-
Sale of property	661,843	97,723	59,868	44,855	188,930	242,085	142,176	82,733	46,909	185,009
Total other financing sources (uses)	61,890,264	15,915,941	20,028,419	3,907,565	6,493,607	19,056,593	5,075,870	23,866,236	12,434,529	23,328,505
Special item - park and recreation transfer	-	-	-	-	-	-	(4,845,490)	(3,031,721)	(2,043,929)	(918,255)
Net change in fund balances	\$ 29,679,639	\$ (23,105,019)	\$ 834,132	\$ (2,982,151)	\$ 3,645,253	\$ (3,396,493)	\$ (5,757,040)	\$ 13,042,117	\$ 4,907,048	\$ 6,699,968
Debt service as a percentage of noncapital expenditures	15.06%	17.28%	17.27%	17.54%	15.56%	15.58%	17.17%	15.13%	16.77%	15.53%

See breakdown of taxes and assessments on next page.
 All years have been adjusted to reduce expenditures by Construction and Engineering and other amounts.
 Three fiduciary funds were moved to special revenue funds in 2010. Alcohol and Drug Safety, Crime Prevention, and Police Benefit.
 Starting in 2007 numbers have been restated to account properly for refunding of debt and premiums and discounts.
 ***Restated due to accounting changes in sales tax, fines and forfeitures, compensated absences for public safety, and moving of fiduciary funds.

City of Topeka, Kansas
Tax Revenues by Source, Governmental Funds

Last Ten Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Auto Ad Valorem	TIF Property Tax	Local Sales Tax	Street Repair Sales Tax	0.25% Sales Tax	JEDO		Starbond		TIF Sales Tax	Transient Guest Tax	Payments in Lieu of Taxes	Service and Special Assessments	Total
							Sales Tax	Tax	Sales Tax	Tax					
2006	\$ 28,595,710	\$ 3,458,719	\$ -	\$ 26,344,949	\$ -	\$ 1,175,244	\$ 7,502,107	\$ 53,197	\$ -	\$ 1,766,633	\$ 5,339,220	\$ 1,417,596	\$ 75,653,375		
2007	29,989,259	3,343,126	-	27,255,401	-	-	7,767,247	57,768	-	1,913,492	5,737,447	1,599,468	77,663,208		
2008	32,469,562	3,326,312	-	27,991,780	-	-	7,617,164	73,882	-	2,070,271	5,637,762	1,606,287	80,793,020		
2009	32,373,062	3,470,239	-	26,566,267	1,143,728	-	7,809,194	95,224	-	1,719,807	5,570,911	1,932,052	80,680,484		
2010	31,821,035	3,417,996	140,920	26,607,992	13,303,994	-	7,813,635	148,033	4,620	1,839,049	5,986,040	2,098,328	93,181,642		
2011	32,725,941	3,339,172	185,897	27,703,555	13,859,830	-	8,239,489	115,652	16,105	1,964,711	5,903,774	3,939,958	97,994,084		
2012	32,276,245	3,302,893	191,293	27,279,045	13,644,890	-	8,058,097	78,526	10,735	1,950,933	5,760,746	2,412,624	94,966,027		
2013	34,873,515	3,313,921	215,495	27,930,147	13,965,074	-	8,321,528	61,895	-	2,314,781	7,138,696	2,241,507	100,376,559		
2014	39,762,474	3,555,972	91,935	28,993,482	14,496,741	-	8,652,048	165,127	-	2,484,726	6,957,993	2,526,165	107,686,663		
2015	39,929,435	3,465,072	181,580	28,980,895	14,474,856	-	8,599,552	81,842	-	2,545,883	7,327,412	2,378,365	107,964,892		

Change

2006-2015	40%	0%	29%	10%	1166%	-100%	15%	54%	-100%	44%	37%	68%	43%
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- a - In April 2009 the voters passed a 1/2% increase in City Sales tax to fund maintenance and improvements to existing streets, gutters, curbs, sidewalks, alleys and street lighting.
- b - 2002 was the last year of the Sales tax approved in 1996. In 2002 the voters passed another .25% increase in City Sales tax to fund countywide infrastructure development and economic development.
- c - In August 2004 the voters passed a 1/2% increase in County-wide Sales tax to fund economic development and countywide infrastructure development, including the Topeka Boulevard Bridge.
- d - The City approved a STAR bond district for Heartland Park Topeka, a major motorsports complex.
- e - The City approved TIF districts for College Hill and Eastgate development.
- f - Transient Guest Tax increased to 7% in 2013 to allot 1% to a local sporting facility.
- g - Payments in lieu of taxes are payments to the General Fund by proprietary funds to compensate the General Fund for the cost of services provided. The charge is based on property values.

**City of Topeka, Kansas
Local Sales Tax Revenues
Last Ten Years
Accrual Basis**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Original Budget	\$ 27,240,000	\$ 26,970,000	\$ 27,500,000	\$ 27,500,000	\$ 28,052,000	\$ 26,600,000	\$ 27,140,000	\$ 28,000,000	\$ 27,200,000	\$ 28,773,637
Amended Budget					\$ 28,052,000	\$ 28,052,000				
Revenue Recognized by Month:										
January	\$ 2,426,392	\$ 2,725,674	\$ 2,649,763	\$ 2,686,405	\$ 2,262,241	\$ 2,268,063	\$ 2,210,872	\$ 2,227,217	\$ 2,265,506	\$ 2,214,241
February	2,062,741	1,918,436	2,375,876	2,431,539	1,822,905	1,883,119	2,055,332	1,982,322	2,182,414	2,214,136
March	1,977,310	2,135,506	2,048,961	1,919,260	2,310,172	2,362,610	2,407,884	2,372,853	2,354,164	2,442,108
April	2,192,480	2,372,332	2,398,066	2,007,516	2,296,057	2,294,228	2,237,133	2,248,910	2,431,604	2,341,353
May	2,300,071	2,210,789	2,584,478	2,161,504	2,113,289	2,168,983	2,293,789	2,547,187	2,477,962	2,349,114
June	2,154,133	2,336,735	2,302,707	2,381,268	2,334,951	2,257,207	2,485,636	2,421,918	2,438,336	2,444,842
July	2,419,861	2,290,031	2,485,527	2,024,195	2,158,120	2,298,896	2,050,811	2,251,125	2,380,085	2,548,219
August	2,045,981	2,152,904	2,310,893	2,060,764	2,218,837	2,415,208	2,266,253	2,327,903	2,411,077	2,347,426
September	2,264,655	2,465,636	2,316,344	2,231,968	2,077,693	2,289,675	2,235,777	2,154,319	2,398,366	2,398,266
October	2,188,360	2,026,567	2,160,624	2,253,707	2,133,692	2,421,828	2,008,369	2,260,450	2,247,575	2,349,570
November	2,140,434	2,259,755	2,311,542	2,287,456	2,192,869	2,445,898	2,354,255	2,361,500	2,398,713	2,391,935
December	2,172,530	2,361,035	2,047,000	2,120,685	2,687,166	2,597,840	2,672,935	2,774,444	3,007,680	2,939,685
Total	\$ 26,344,949	\$ 27,255,401	\$ 27,991,780	\$ 26,566,267	\$ 26,607,992	\$ 27,703,555	\$ 27,279,045	\$ 27,930,147	\$ 28,993,482	\$ 28,980,895

**City of Topeka, Kansas
Street Repair Sales Tax Revenues
December 31, 2015
Accrual Basis**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Original Budget	\$ -	\$ -	\$ -	\$ -	\$ 13,956,000	\$ 13,956,000	\$ 13,500,000	\$ 13,800,000	\$ 13,800,000	\$ 14,210,000
Amended Budget				\$ 1,100,000						
Revenue Recognized by Month:										
January	\$ -	\$ -	\$ -	\$ -	\$ 1,060,341	\$ 1,134,031	\$ 1,105,436	\$ 1,113,609	\$ 1,132,753	\$ 1,107,121
February	-	-	-	-	1,186,631	941,559	1,027,666	991,161	1,091,207	1,107,068
March	-	-	-	-	1,131,120	1,181,305	1,203,942	1,186,427	1,177,082	1,221,054
April	-	-	-	-	911,452	1,147,114	1,118,566	1,124,455	1,215,802	1,170,676
May	-	-	-	-	1,155,086	1,084,492	1,146,894	1,273,593	1,238,981	1,174,557
June	-	-	-	-	1,148,029	1,128,603	1,242,818	1,210,959	1,219,168	1,222,421
July	-	-	-	-	1,056,645	1,149,448	1,025,405	1,125,562	1,190,042	1,258,518
August	-	-	-	-	1,167,476	1,207,604	1,133,127	1,163,951	1,205,538	1,173,713
September	-	-	-	-	1,079,060	1,144,838	1,117,888	1,077,160	1,199,183	1,199,133
October	-	-	-	-	1,109,418	1,210,914	1,004,185	1,130,225	1,123,787	1,174,785
November	-	-	-	-	1,038,846	1,222,949	1,177,128	1,180,750	1,199,356	1,195,968
December	-	-	-	1,143,728	1,259,890	1,306,973	1,341,835	1,387,222	1,503,842	1,469,842
Total	\$ -	\$ -	\$ -	\$ 1,143,728	\$ 13,303,994	\$ 13,859,830	\$ 13,644,890	\$ 13,965,074	\$ 14,496,741	\$ 14,474,856

a - In April 2009 the voters passed a 1.2% increase in City Sales tax to fund maintenance and improvements to existing streets, gutters, curbs, sidewalks, alleys and street lighting. Since the tax had not passed until April the budget amount was an amendment to the originally adopted budget.

b - In 2010 sales tax by passed property tax as the major source of revenue for the City.

City of Topeka, Kansas
Local Sales Taxable Collections by Category
Last Ten Years

Category	2006	% of Total	2007	% of Total	2008	% of Total	2009	% of Total
Utilities	\$ 1,622,145	6.16%	\$ 1,662,027	6.10%	\$ 2,085,234	7.45%	\$ 1,827,351	6.59%
Construction	701,920	2.66%	822,527	3.02%	915,257	3.27%	911,785	3.29%
Manufacturing	609,718	2.31%	595,297	2.18%	595,663	2.13%	486,604	1.76%
Wholesale Trade	1,642,825	6.24%	1,471,660	5.40%	1,471,457	5.26%	1,414,868	5.11%
Retail Trade	15,510,029	58.87%	16,098,256	59.06%	16,189,928	57.84%	16,311,506	58.87%
Information	978,577	3.71%	1,072,068	3.93%	1,092,751	3.90%	1,286,727	4.64%
Real Estate and Rental and Leasing	580,622	2.20%	572,993	2.10%	570,357	2.04%	533,821	1.93%
Accommodation and Food Services	2,656,350	10.08%	2,887,771	10.60%	3,002,726	10.73%	3,048,873	11.00%
Other Services	2,042,763	7.75%	2,072,803	7.61%	2,068,407	7.39%	1,888,461	6.82%
Total	\$ 26,344,949	100%	\$ 27,255,402	100%	\$ 27,991,780	100%	\$ 27,709,995	100%
City Sales Tax Rate	1.00%		1.00%		1.00%		1.25%*	

Category	2010	% of Total	2011	% of Total	2012	% of Total	2013	% of Total
Utilities	\$ 2,877,890	7.32%	\$ 2,963,983	6.93%	\$ 2,835,940	7.13%	\$ 2,987,647	7.21%
Construction	1,303,048	2.85%	1,237,042	3.16%	1,293,500	2.98%	1,246,919	3.26%
Manufacturing	1,016,249	1.83%	910,521	1.80%	734,938	2.19%	917,790	2.55%
Wholesale Trade	1,693,203	4.92%	1,935,850	5.27%	2,157,088	4.66%	1,951,305	4.24%
Retail Trade	23,548,951	58.14%	24,338,914	58.61%	23,985,939	58.56%	24,533,232	59.00%
Information	1,912,368	5.33%	2,021,622	4.76%	1,948,959	4.86%	2,037,762	4.79%
Real Estate and Rental and Leasing	582,422	2.01%	789,365	1.87%	763,479	1.90%	795,667	1.46%
Accommodation and Food Services	4,485,275	11.18%	4,665,905	10.96%	4,484,328	11.23%	4,703,157	11.24%
Other Services	2,492,580	6.41%	2,700,183	6.65%	2,719,764	6.50%	2,721,742	6.25%
Total	\$ 39,911,986	100%	\$ 41,563,385	100%	\$ 40,923,935	100%	\$ 41,895,221	100%
City Sales Tax Rate	1.25%		1.25%		1.25%		1.25%	

Category	2014	% of Total	2015	% of Total
Utilities	\$ 3,184,338	7.75%	\$ 2,990,481	6.88%
Construction	1,239,330	3.56%	1,124,347	2.59%
Manufacturing	796,690	2.52%	975,721	2.25%
Wholesale Trade	2,139,295	4.30%	2,007,214	4.62%
Retail Trade	25,286,547	58.12%	25,842,995	59.47%
Information	2,316,372	5.07%	2,252,695	5.18%
Real Estate and Rental and Leasing	875,353	1.39%	544,364	1.25%
Accommodation and Food Services	4,863,486	11.21%	5,012,211	11.53%
Other Services	2,788,813	6.08%	2,705,723	6.23%
Total	\$ 43,490,224	100%	\$ 43,455,751	100%
City Sales Tax Rate	1.25%		1.25%	

Note (1) - Data is listed based on when the local sales tax became the major revenue source for the City in 2010.

* Collections for a .25% citywide tax began October 1st, 2009

Source: Kansas Department of Revenue.

City of Topeka, Kansas
Direct and Overlapping Sales Tax Rates
Last Ten Years

Fiscal Year	City Direct Rates			Other Overlapping Governments					Grand Total
	Local	Street Repair	Total	State of Kansas	Shawnee County	Shawnee County 0.25%	Shawnee County Joint Economic Dev Org (JEDO)	Washburn University	
2006	1%	-	1.00%	5.30%	0.25%	-	0.25%	0.65%	7.45%
2007	1%	-	1.00%	5.30%	0.25%	-	0.25%	0.65%	7.45%
2008	1%	-	1.00%	5.30%	0.25%	-	0.25%	0.65%	7.45%
2009	1%	0.50%	1.50%	5.30%	0.25%	-	0.25%	0.65%	7.95%
2010	1%	0.50%	1.50%	6.30%	0.25%	-	0.25%	0.65%	8.95%
2011	1%	0.50%	1.50%	6.30%	0.25%	-	0.25%	0.65%	8.95%
2012	1%	0.50%	1.50%	6.30%	0.25%	-	0.25%	0.65%	8.95%
2013	1%	0.50%	1.50%	6.15%	0.25%	-	0.25%	0.65%	8.80%
2014	1%	0.50%	1.50%	6.15%	0.25%	-	0.25%	0.65%	8.80%
2015	1%	0.50%	1.50%	6.50%	0.25%	-	0.25%	0.65%	9.15%

a

Source: Kansas Department of Revenue

a - In April 2009 the voters passed a 1/2% increase in City Sales tax to fund maintenance and improvements to existing streets, gutters, curbs, sidewalks, alleys and street lighting.

City of Topeka, Kansas
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years

Levy Year	Real Property	Personal Property	Motor Vehicle	Corporation	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value
2006	\$ 827,861,828	\$ 110,281,801	\$ 113,410,393	\$ 89,655,115	\$ 1,141,209,137	30.653	\$ 6,918,477,613	16.50%
2007	857,081,725	96,052,967	114,535,722	90,217,874	1,157,888,288	30.747	7,054,496,697	16.41%
2008	886,363,813	78,412,836	114,698,618	77,189,717	1,156,664,984	32.457	7,130,711,029	16.22%
2009	884,798,784	63,042,385	112,056,673	70,043,766	1,129,941,608	32.682	7,050,481,650	16.03%
2010	875,969,022	54,841,080	109,450,833	71,648,338	1,111,909,273	32.592	6,986,332,628	15.92%
2011	883,236,614	49,707,508	107,376,098	75,704,241	1,116,024,461	32.849	7,002,281,274	15.94%
2012	872,122,132	43,942,396	105,898,240	84,434,065	1,106,396,833	32.928	6,906,374,072	16.02%
2013	896,632,231	43,255,123	105,931,855	89,386,409	1,135,205,618	35.838	7,030,771,815	16.15%
2014	897,326,968	32,541,192	101,548,405	94,770,762	1,126,187,327	39.733	6,995,275,476	16.10%
2015	915,377,737	28,082,998	88,866,793	100,696,193	1,133,023,721	39.809	7,024,427,153	16.13%

Source: Shawnee County Clerk

Property in Shawnee County is valued every January 1, at its fair market value, except for land devoted to agricultural use. Agricultural land is appraised at 30% of its use value and not market value. The assessed value of each class is calculated by varying percentages of appraised values, ranging from 11.5% for residential and 25% for commercial or industrial. The mill levy is the tax rate applied to the assessed value. One mill is one dollar per \$1,000 of assessed value.

Property Tax Levies and Collections
Last Ten Years

Fiscal Year	Taxes Levied for the Fiscal Year (1)	Collected within the Fiscal Year of the Levy Amount	Percentage of Levy	Collections for Subsequent Years	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2006	\$ 29,062,534	\$ 28,117,469	96.75%	\$ 478,241	\$ 28,595,710	98.39%
2007	30,513,054	29,650,544	97.17%	338,715	29,989,259	98.28%
2008	32,661,974	31,891,458	97.64%	578,104	32,469,562	99.41%
2009	32,394,897	31,637,962	97.66%	735,100	32,373,062	99.93%
2010	32,287,451	31,255,989	96.81%	705,966	31,961,955	98.99%
2011	31,741,291	31,313,481	98.65%	1,598,357	32,911,838	103.69% ^a
2012	32,257,692	31,574,444	97.88%	893,094	32,467,538	100.65%
2013	35,623,485	34,209,054	96.03%	879,956	35,089,010	98.50%
2014	39,010,746	38,958,403	99.87%	905,439	39,863,842	102.19%
2015	39,035,767	39,191,861	100.40%	918,413	40,110,274	102.75%

(1) As computed and certified by Shawnee County Clerk on November 1 of levy year.

a - Collections for subsequent years are placed in a separate column, due to levy year is not furnished by County.

City of Topeka, Kansas
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Westar Energy***	\$ 59,635,284	1	5.26%	\$ 74,425,565	1	6.52%
Burlington Northern/Santa Fe/Utility***	18,573,946	2	1.64%	12,762,554	4	1.12%
Wal-Mart Properties & SAMS CLUB/Retail	11,196,098	3	0.99%	5,824,132	9	0.51%
Westridge Mall LLC/Retail (Simon Property Group)	9,575,001	4	0.85%	12,152,388	5	1.06%
Kansas Gas Service/Utility***	9,530,831	5	0.84%	9,590,805	7	0.84%
Federal Home Loan Bank of Topeka	8,838,174	6	0.78%	-	-	-
Southwestern Bell/Utility***	7,440,224	7	0.66%	24,959,203	2	2.19%
Blue Cross/Blue Shield/KS Hospital Serv/Ins	6,949,354	8	0.61%	10,555,612	6	0.92%
IRET Properties/Apts	4,941,148	9	0.44%	-	-	-
Stormont - Vail Healthcare Inc	4,152,275	10	0.37%	-	-	-
Atrium Finance LLC/John Q Hammons Hotel	-	-	-	4,806,091	10	0.42%
Target Distribution	-	-	-	17,351,707	3	1.52%
Frito Lay/Manufacturing	-	-	-	6,635,285	8	0.58%
Total	\$ 140,832,335		12.43%	\$ 179,063,342		15.69%
Total Assessed Value	\$ 1,133,023,721			\$ 1,141,209,137		

Source: Shawnee County Clerk 2014 tax roll
In 2008 Atrium Finance took over John Q. Hammons Hotels

**Included in the NRA*
****State Assessed*

City of Topeka, Kansas
Direct and Overlapping Property Tax Rates
 (Per \$1,000 of assessed value)
 Last Ten Years

Fiscal Year	City of Topeka				Other Overlapping Governments							Grand Total	
	General Fund	Debt Service Fund	Parks and Recreation Fund	Others	City Total	State of Kansas	Shawnee County	School District No 501	Washburn University	TMTA	MTAA		Topeka SNCO Library
2006	10.855	12.060	5.763	1.975	30.653	1.500	41.850	53.295	3.313	2.712	1.036	9.370	143.729
2007	11.044	11.600	5.257	2.846	30.747	1.500	41.919	53.367	3.314	3.000	1.036	9.671	144.554
2008	11.944	12.598	5.388	2.527	32.457	1.500	41.662	53.423	3.315	3.000	1.313	8.959	145.629
2009	11.805	12.545	5.501	2.831	32.682	1.500	40.117	54.740	3.316	3.000	1.290	8.999	145.644
2010	18.469	13.852	-	0.271	32.592	1.500	40.965	54.429	3.316	4.404	1.293	9.018	147.517
2011	19.451	13.113	-	0.285	32.849	1.500	41.016	54.301	3.317	4.208	1.255	9.103	147.549
2012	19.786	12.819	-	0.323	32.928	1.500	43.165	56.307	3.298	4.200	1.229	9.773	152.400
2013	24.146	10.915	-	0.777	35.838	1.500	44.196	56.319	3.318	4.200	1.220	9.783	156.374
2014	24.615	14.344	-	0.774	39.733	1.500	48.191	52.536	3.322	4.200	2.053	9.787	161.322
2015	24.622	14.371	-	0.776	39.769	1.500	48.266	51.722	3.266	4.200	2.052	9.798	160.573

Note: The city's property tax rates may be changed until August 25th of each year. A notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, a hearing may be held and the City Council may amend the budget. Once the rates have been certified to the State the rates can no longer be changed.
a - In 2010 Parks & Recreation, Zoo, General Improvement and Unsafe Structure fund amounts have been consolidated to the General fund.

City of Topeka, Kansas
Direct and Overlapping Governmental Activities Debt
December 31, 2015

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Shawnee County	\$ 40,090,000	70.84%	\$ 28,399,756
Unified School District No. 345	59,755,000	29.39%	17,561,995
Unified School District No. 437	64,575,000	62.68%	40,475,610
Unified School District No. 450	34,560,000	22.16%	7,658,496
Unified School District No. 501	121,110,000	100.00%	121,110,000
Washburn University	44,470,000	100.00%	44,470,000
Topeka Shawnee Co. Library	6,100,000	70.84%	4,321,240
	<hr/>		<hr/>
	370,660,000		263,997,097
Direct debt, City of Topeka:			
General obligation bonds*	158,385,000		158,385,000
Temporary notes	49,620,000		49,620,000
Capital leases	2,724,664		2,724,664
	<hr/>		<hr/>
Total direct and overlapping debt	\$ 581,389,664		\$ 474,726,761

Source: The debt outstanding was provided by the Shawnee County Clerk

*Includes specialty debt - Heartland Park Star bonds and College Hill TIF

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Topeka. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

City of Topeka, Kansas
Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	Governmental Activities				Business-Type Activities							Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Temporary Notes	Other Bonds	Capital Leases	General Obligation Bonds	Revenue Bonds	Temporary Notes	Department of Health & Environment Loans	Capital Leases					
2006	\$ 135,580,000	\$ 10,572,369	\$ 46,870,000	\$ 746,539	\$ 13,810,000	\$ 113,800,000	\$ 897,631	\$ 93,678,715	\$ -	\$ -	\$ 415,955,254	5.57%	\$ 3,406	
2007	140,160,000	6,379,336	44,665,000	896,518	13,680,000	119,140,000	2,820,664	93,762,685	-	-	421,504,203	5.29%	3,437	
2008	149,845,000	16,350,000	42,350,000	680,260	13,405,000	117,255,000	-	90,610,984	-	-	430,496,244	5.10%	3,487	
2009	143,280,686	20,071,139	39,485,000	3,371,639	13,089,314	115,275,000	4,818,861	89,619,673	-	-	429,011,312	5.12%	3,451	
2010	142,274,897	24,615,000	36,820,000	5,456,832	12,795,103	123,450,000	2,950,000	84,946,895	-	-	433,308,727	5.15%	3,399	
2011	148,201,719	12,110,745	30,070,000	4,450,181	12,453,281	124,345,000	4,429,255	78,077,683	349,924	349,924	414,487,788	4.68%	3,233	
2012	136,650,561	14,687,188	26,735,000	3,578,007	12,434,439	122,550,000	1,852,812	72,123,938	280,815	280,815	390,892,760	4.15%	3,055	
2013	140,034,715	22,720,257	23,305,000	4,178,138	11,470,285	123,790,000	1,864,743	64,071,878	213,446	213,446	391,648,462	4.06%	3,067	
2014	132,363,017	29,390,680	19,780,000	2,715,248	11,121,983	132,420,000	3,999,320	58,529,809	144,221	144,221	390,464,278	4.09%	3,063	
2015	134,755,837	20,269,018	16,150,000	2,724,764	10,514,163	127,425,000	29,350,982	52,701,862	-	-	393,891,626	4.14%	3,096	

Note: The other governmental bonds include tax increment and special revenue bonds. These bonds are funded by other sources, but are backed by the full faith and credit of the City, have been added. The temporary notes have been left in due to the anticipation of them becoming long term debt in the following year. Details regarding the City's outstanding debt can be found in the notes under long-term debt and in the following statistical section pages. Personal income and population data can be found in the demographic and economic section of the statistical section. 2012 Personal Income and Per capita have been updated with the most recent information.

City of Topeka, Kansas
Ratios of General Bonded Debt Outstanding
Last Ten Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Debt Service Restricted Fund Balance	General Obligation Debt Service Restriction	General Obligation Bonds Net of Debt Service Restriction	Total Outstanding Debt		Percentage of Personal Income	Percentage of Actual Taxable Property Value		General Obligation Bonds Net of Debt Service Restriction
	General Obligation Bonds*	General Obligation Bonds	General Obligation Bonds	Business-Type Activities					Per Capita	Per Capita		Per Capita		
2006	\$ 151,825,000	\$ 13,810,000	\$ 13,810,000		\$ 165,635,000	\$ 7,793,331	\$ 157,841,669	\$ 1,356.41	\$ 1,356.41	2.219%	2.28%		\$ 1,292.59	
2007	156,405,000	13,680,000	13,680,000		170,085,000	7,257,138	162,827,862	1,386.84	1,386.84	2.133%	2.31%		1,327.67	
2008	166,090,000	13,405,000	13,405,000		179,495,000	6,513,004	172,981,996	1,454.04	1,454.04	2.128%	2.43%		1,401.28	
2009	159,000,686	13,089,314	13,089,314		172,090,000	6,749,235	165,340,765	1,384.13	1,384.13	2.053%	2.35%		1,329.84	
2010	157,969,897	12,795,103	12,795,103		170,765,000	9,561,850	161,203,150	1,339.62	1,339.62	2.032%	2.31%		1,264.61	
2011	163,661,719	12,453,281	12,453,281		176,115,000	4,788,632	171,326,368	1,373.88	1,373.88	1.987%	2.45%		1,336.52	
2012	151,520,561	12,434,439	12,434,439		163,955,000	4,939,942	159,015,058	1,281.51	1,281.51	1.742%	2.30%		1,242.90	
2013	154,329,715	11,470,285	11,470,285		165,800,000	3,896,624	161,903,376	1,298.57	1,298.57	1.717%	2.30%		1,268.05	
2014	146,073,017	11,121,983	11,121,983		157,195,000	3,977,552	153,217,448	1,233.16	1,233.16	1.647%	2.19%		1,201.96	
2015	134,755,837	10,514,163	10,514,163		145,270,000	5,221,106	140,048,894	1,141.93	1,141.93	1.526%	1.99%		1,100.88	

Note: This information includes debt that is backed by full faith and credit of government. Governmental amounts from 2006 to 2011 have been updated to reflect this change in reporting. Details regarding the city's outstanding debt can be found in the notes under long-term debt and in the following statistical pages.

Property value data, population data, and per capita information can be found in the demographic and economic section of the statistical section.

City of Topeka, Kansas
Legal Debt Margin Information
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 342,362,741	\$ 347,366,486	\$ 346,999,495	\$ 338,982,482	\$ 346,999,495	\$ 334,807,338	\$ 331,919,050	\$ 340,561,685	\$ 340,500,230	\$ 345,157,363
Total net debt applicable to limit	74,795,038	85,780,252	95,537,544	67,443,634	95,537,544	55,885,557	44,026,297	57,268,672	57,893,442	62,764,358
Legal debt margin	\$ 267,567,703	\$ 261,586,234	\$ 251,461,951	\$ 271,538,848	\$ 251,461,951	\$ 278,921,781	\$ 287,892,753	\$ 283,293,013	\$ 282,606,788	\$ 282,393,005
Total net debt applicable to the limit as a percentage of debt limit	21.85%	24.69%	27.53%	19.90%	27.53%	16.69%	13.26%	16.82%	17.00%	18.18%

As permitted by Kansas statutes, for 2015 the City has excluded certain types of debt from this computation as follows:

\$	88,429,551	K.S.A. 10-427a
	43,696,091	K.S.A. 10-309
	-	K.S.A. 12-195(8)
	13,115,000	K.S.A. 12-1774
Total excluded in 2015	<u>\$ 145,240,642</u>	

Legal Debt Margin Calculation for Fiscal Year 2015

Total assessed value	<u>\$ 1,150,524,542</u>
Debt limit (30% of total assessed value)	<u>345,157,363</u>
Debt applicable to limit:	
General obligation bonds	62,764,358
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>62,764,358</u>
Legal debt margin	<u>\$ 282,393,005</u>

Note: Per Kansas Statutes Annotated ("K.S.A.") Section 10-308, "The authorized and outstanding bonded indebtedness of any city shall not exceed 30% of the assessed valuation of the city," K.S.A. Section 10-309 allows for certain exceptions to calculating the legal debt limit.

City of Topeka, Kansas
Pledged-Revenue Coverage
Last Ten Years

Fiscal	Water and Water Pollution Control KDHE Revolving Loans										1.00 KDHE Loan
	Debt Service					Debt Service					
	Gross Revenues	Less: Operating Expenses	Net Available	Principal (Next Fiscal Year)	Interest	Gross Revenues	Less: Operating Expenses	Net Available	Principal (Next Fiscal Year)	Interest	
2006	\$ 51,324,679	\$ 32,890,029	\$ 18,434,650	\$ 5,551,824	\$ 2,863,855	\$ 2,010,000	\$ 4,656,037				1.22
2007	53,433,665	33,190,749	20,242,916	6,033,276	2,930,765	1,885,000	5,568,118				1.23
2008	59,703,701	38,923,418	20,780,283	6,638,050	3,028,657	1,980,000	5,319,718				1.22
2009	61,650,545	35,392,529	26,258,016	6,884,878	2,726,323	2,050,000	5,219,518				1.56
2010	61,719,464	35,128,771	26,590,693	6,880,361	2,446,042	2,105,000	5,568,673				1.56
2011	61,512,843	37,192,745	24,320,098	7,213,366	2,228,756	2,285,000	5,358,952				1.42
2012	64,558,928	38,616,083	25,942,845	7,466,350	2,121,525	2,370,000	5,116,876				1.52
2013	60,977,779	39,789,027	21,188,752	6,588,941	1,829,580	3,555,000	4,927,381				1.25
2014	63,641,393	41,687,421	21,953,972	5,719,175	1,648,935	4,995,000	5,202,391				1.25
2015	61,643,563	40,725,741	20,917,822	5,901,585	1,481,742	4,565,000	4,567,203				1.27

Fiscal	Water, Water Pollution Control and Stormwater Revenue Bonds										1.25 Revenue Bond
	Debt Service					Debt Service					
	Gross Revenues	Less: Operating Expenses	Net Available	Principal (Next Fiscal Year)	Interest	Gross Revenues	Less: Operating Expenses	Net Available	Principal (Next Fiscal Year)	Interest	
2006	\$ 51,324,679	\$ 36,001,171	\$ 15,323,508	\$ 2,010,000	\$ 4,656,037						2.30
2007	53,433,665	36,884,842	16,548,823	1,885,000	5,568,118						2.22
2008	59,703,701	43,127,042	16,576,659	1,980,000	5,319,718						2.27
2009	61,650,545	39,831,984	21,818,561	2,050,000	5,219,518						3.00
2010	61,719,464	39,376,888	22,342,576	2,105,000	5,568,673						2.91
2011	61,512,843	41,176,575	20,336,268	2,285,000	5,358,952						2.66
2012	64,558,928	42,898,205	21,660,723	2,370,000	5,116,876						2.89
2013	60,977,779	42,407,157	18,570,622	3,555,000	4,927,381						2.19
2014	63,641,393	42,328,687	21,312,706	4,995,000	5,202,391						2.09
2015	61,643,563	41,033,768	20,609,795	4,565,000	4,567,203						2.26

Note: Details regarding the city's outstanding debt can be found in the long-term notes section.

1 - Expenses for the KDHE loans do not include depreciation, interest, bad debt, or other non-cash items. Prior years have been updated to reflect this change.

2 - Expenses for the Revenue bonds do not include payments in lieu of taxes, depreciation, amortization, interest, bad debt, or other non-cash items, but does include principal and interest on permitted loans. Prior years have been updated to reflect this change.

3 - The City maintains Net Revenues in the Combined Utility in an amount which will be not less than 100% of the amount required to be paid for debt service, on Permitted Loans and 125% on revenue bonds, by the City in the next succeeding fiscal year.

4 - The gross revenues include fees for services, license and permits, rental income, interest income, and other income, but exclude any gains on disposal of fixed assets.

City of Topeka, Kansas
Demographic and Economic Statistics
Last Ten Years

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (2)	Per Capita Personal Income (2)	501 School District Enrollment (3)
2006	122,113	\$ 7,463,761	\$ 32,618	13,387
2007	122,642	7,974,051	34,666	13,142
2008	123,446	8,433,296	36,465	13,469
2009	124,331	8,380,977	36,040	13,846
2010	127,473	8,405,809	35,887	14,183
2011	128,188	8,861,468	37,765	14,194
2012	127,939	9,413,488	40,132	14,084
2013	127,679	9,658,239	41,175	14,021
2014	127,473	9,546,228	40,760	14,051
2015	127,215	9,518,655	40,720	14,169

Sources:

(1) Population estimates, are taken from the Kansas Division of the Budget. 2010 data retrieved from the 2010 U.S. Census Bureau.

(2) Bureau of Economic Analysis.

(3) School District 501 only. Private schools and school districts 437, 345, and 450, which partially overlap the city boundaries, are not included. Source of information for 2007 is the State of Kansas Organization Statistics.

*2012 Personal Income and Per Capita Personal Income have been updated with the latest published reports. They are both based on the Topeka MSA.

**2013 used a projection of 2.6% for both Personal and Per Capita Personal Income.

Property Value, Construction, and Bank Deposits
Last Ten Years
(Dollar Values Expressed in Thousands)

Fiscal Year	Number of Residential Units (1)	Value	Number of Commercial Units (1)	Value	Bank Deposits (2)	Estimated True Value of Property (3)		
						Commercial	Residential	Nontaxable
2006	566	\$ 64,331	242	\$ 87,123	\$ 2,380,227	\$ 1,438,150	\$ 4,337,871	\$ 1,397,942
2007	481	64,554	242	87,016	2,765,297	1,467,379	4,461,737	1,449,351
2008	380	34,046	197	85,538	3,083,569	1,407,965	4,454,512	1,492,738
2009	355	37,803	190	74,547	2,956,528	1,411,297	4,505,829	1,501,653
2010	364	27,256	204	53,842	3,031,760	1,367,673	4,521,526	1,328,506
2011	322	17,068	220	45,974	3,210,912	1,386,065	4,536,147	1,344,785
2012	413	21,152	207	65,641	2,580,953	1,394,286	4,444,452	1,335,593
2013	260	20,232	171	73,549	2,575,596	1,475,449	4,476,216	1,338,706
2014	273	23,679	176	99,345	2,677,773	1,498,453	4,498,898	1,358,985
2015	282	18,848	165	118,638	3,561,214	1,534,203	4,531,516	1,355,076

Sources:

(1) City Development Coordination Office

(2) FDIC - Summary of Deposits market share report, changed in 2008, figures are as of 06-30-12

(3) Shawnee County Real Property Abstract

City of Topeka, Kansas
Principal Employers,
Current Year and Nine Years Ago

Employer	2015			2006		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
State of Kansas	7949	1	5.91%	8,402	1	8.08%
Stormont-Vail Health Care	4302	2	4.06%	3,100	2	2.98%
Unified School District # 501	2500	3	2.22%	2,542	3	2.45%
St. Francis Hospital & Medical Center	1700	4	1.90%	1,800	6	1.73%
Goodyear Tire and Rubber Co.	1577	5	1.56%	1,943	4	1.87%
Blue Cross Blue Shield of Kansas	1329	6	1.42%	1,817	5	1.75%
Wal-Mart Associates, Inc	1265	7	1.24%	-	-	-
City of Topeka	1250	8	1.22%	1,400	9	1.35%
190th ARW	1206	9	1.12%	-	-	-
Shawnee County	1100	10	1.10%	-	-	-
Collective Brands (Payless Shoe Source)	-	-	-	1,600	8	1.54%
US Government	-	-	-	1,256	10	1.21%
Washburn University	-	-	-	1,651	7	1.59%
Total	24,178		21.77%	25,511		24.54%
Total Employment	108,851			103,936		

Source:

Topeka Chamber of Commerce, February 2014 and City of Topeka 2005 CAFR, for number of employees & total employment

State Department of Labor, 3rd Quarter 2014

2007 Collective Brands bought out Payless Shoe Source.

Businesses requested that the actual number of employees, remain confidential. Ranges of employees were established for publication.

City of Topeka, Kansas
Full-time Equivalent City Government Employees by Function/Program
Last Ten Years

Function/Program	Full-time Equivalent Employees as of December 31																																																																																																																																																																																																																																																																																																																																																														
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015																																																																																																																																																																																																																																																																																																																																																					
General Government											City Council	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.50	1.50	1.50	Mayor	-	-	-	-	-	-	-	1.00	1.00	1.00	Executive	16.00	12.00	13.00	13.00	14.00	10.00	8.40	8.00	11.00	12.00	Legal	22.50	21.50	21.50	21.50	21.50	20.50	17.50	17.50	14.00	14.00	Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00
City Council	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.50	1.50	1.50	Mayor	-	-	-	-	-	-	-	1.00	1.00	1.00	Executive	16.00	12.00	13.00	13.00	14.00	10.00	8.40	8.00	11.00	12.00	Legal	22.50	21.50	21.50	21.50	21.50	20.50	17.50	17.50	14.00	14.00	Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00											
Mayor	-	-	-	-	-	-	-	1.00	1.00	1.00	Executive	16.00	12.00	13.00	13.00	14.00	10.00	8.40	8.00	11.00	12.00	Legal	22.50	21.50	21.50	21.50	21.50	20.50	17.50	17.50	14.00	14.00	Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																						
Executive	16.00	12.00	13.00	13.00	14.00	10.00	8.40	8.00	11.00	12.00	Legal	22.50	21.50	21.50	21.50	21.50	20.50	17.50	17.50	14.00	14.00	Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																	
Legal	22.50	21.50	21.50	21.50	21.50	20.50	17.50	17.50	14.00	14.00	Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																												
Financial Services	25.00	25.00	26.00	26.00	29.00	23.00	22.17	23.50	23.00	24.00	Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																							
Municipal Court	27.00	28.00	28.00	28.00	24.00	23.00	23.00	24.00	23.00	23.00	Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																		
Human Relations Commission	-	6.00	5.00	5.00	3.00	-	-	-	-	-	Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																													
Human Resources	9.00	8.00	8.00	9.00	9.00	9.00	11.00	10.50	10.50	11.00	Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																								
Information Technology	16.00	16.00	17.00	17.00	12.00	12.00	12.50	13.50	15.00	14.00	Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																			
Public Safety											Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																														
Fire	249.00	249.00	249.00	249.00	245.00	251.00	244.00	246.00	245.00	245.00	Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																									
Police	357.00	355.00	357.00	374.00	368.50	367.50	365.50	382.00	367.50	367.50	Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																				
Public Works											Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																															
Administration	13.00	13.00	11.00	10.00	10.00	9.00	9.08	2.00	2.00	2.00	Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																										
Development Services	37.00	37.00	37.00	21.00	20.00	15.00	15.00	8.00	15.00	15.00	Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																					
Engineering	41.00	38.00	39.00	39.00	39.00	26.00	27.00	27.00	31.00	31.00	Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																
Fleet Services	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																											
Forestry	-	-	-	-	-	-	-	9.00	9.00	9.00	Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																						
Transportation Operations	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																	
Special Street Repair	53.00	53.00	53.00	49.00	46.00	46.00	47.00	46.00	46.00	46.00	Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																												
Facility Operations	14.25	14.25	14.25	15.00	12.00	7.00	27.00	14.00	15.00	15.00	Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																							
Public Parking	17.00	17.00	18.00	18.00	16.00	16.00	16.00	15.00	14.00	14.00	Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																		
Water	115.00	116.00	116.00	116.00	117.00	119.00	118.00	120.00	123.00	123.00	Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																													
Water Pollution Control	70.00	70.00	76.00	75.00	71.00	71.00	74.33	68.00	67.00	71.00	Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																								
Stormwater Utility	15.00	15.00	15.00	19.00	18.00	18.00	18.00	24.00	24.00	28.00	Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																			
Housing & Neighborhood Development	17.00	17.00	15.00	16.00	16.00	16.00	14.50	14.00	14.00	14.00	Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																														
Planning	14.00	14.00	14.00	14.00	14.00	10.00	10.00	11.00	11.00	11.00	Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																																									
Parks and Recreation	94.75	94.75	92.75	93.00	89.00	63.00	11.00	-	-	-	Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																																																				
Public Golf Course	8.00	3.00	3.00	-	-	-	-	-	-	-	Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																																																															
Zoo	33.50	33.50	32.50	32.50	30.00	28.00	24.00	24.50	22.00	22.00	Total	1,301.00	1,293.00	1,298.00	1,299.00	1,263.00	1,198.00	1,151.98	1,146.00	1,140.50	1,150.00																																																																																																																																																																																																																																																																																																																																										
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Source: City Budget Office

* In 2010 the City issued an early retirement incentive program, which took forty-seven employees across the City

* Elected City Council members are not considered full time equivalents, so are not included

* In 2006, moved under Financial Services. In 2010, moved under Public Works.

* Human Relations Commission was part of the Executive Department through 2006. In 2010 Human Relation Commission was eliminated.

* Golf Course no FTE's due to contracting out the Grounds Maintenance.

* Parks & Recreation consolidated with Shawnee Co in 2012 however Forestry was not included in this consolidation.

* 2013 We have separated out the Mayor's office (Executive) and Forestry (Parks & Recreation) Departments from their previous areas.

City of Topeka, Kansas
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fire										
Total number of incidents	13,525	14,144	14,504	14,544	15,071	16,614	18,451	17,559	18,195	18,780
Fire calls	982	695	740	674	660	710	835	673	671	676
Rescue & Emergency Medical calls	9,610	10,195	10,850	11,046	11,422	12,624	13,861	13,275	14,118	14,463
Police										
Citations issued	37,362	22,276	31,505	34,873	21,267	17,581	17,901	18,544	20,696	17,631
Driving under the influence citations	629	463	547	523	502	253	431	463	349	221
Development Services										
Residential building permits	566	481	380	355	364	322	413	260	273	282
Commercial building permits	242	242	197	190	204	220	207	171	176	165
Street Operations										
Streets swept (curb miles)	17,971	14,000	17,971	21,471	15,689	2,810	3,579	3,807	2,700	2,956
Pot hole patching material used (tonnage)	2,050	3,409	2,192	2,725	2,640	4,544	3,580	3,044	4,774	2,032
Traffic Operations										
Cross walks maintained (miles)	558	927	927	903	903	871	750	555	824	871
Streets painted (miles)	148	300	310	323	323	283	280	285	198	285
Number of signs replaced	3,683	3,800	4,200	838	1,800	2,548	1,350	1,670	1,033	1,052
Public Parking violations issued	30,728	24,251	21,853	24,025	17,690	17,556	16,457	15,691	14,117	12,748
Parks and Recreation										
Mini-Train & Carousel attendance	144,747	140,952	152,482	164,700	164,700	n/a	n/a	n/a	n/a	n/a
Swimming pool attendance	126,280	118,668	107,313	105,316	96,790	n/a	n/a	n/a	n/a	n/a
Summer youth camp attendance	3,822	4,018	4,012	4,129	4,151	n/a	n/a	n/a	n/a	n/a
Youth basketball teams	55	46	57	41	30	n/a	n/a	n/a	n/a	n/a
Youth volleyball teams	87	91	81	80	60	n/a	n/a	n/a	n/a	n/a
Adult summer softball teams	544	418	369	390	477	n/a	n/a	n/a	n/a	n/a
Adult volleyball teams	482	473	434	557	537	n/a	n/a	n/a	n/a	n/a
Adult basketball teams	129	121	110	135	255	n/a	n/a	n/a	n/a	n/a
Zoo attendance	166,732	178,512	176,500	137,441	111,666	152,586	194,739	172,692	202,711	196,208
Housing & Neighborhood Development										
CDBG disbursed per year (thousands of \$)	2,496	3,020	1,805	2,094	2,004	1,852	2,052	1,805	1,883	1,734
CDBG rehab activity of single residential units	181	313	237	188	357	314	284	293	173	156
Water										
New Connections	460	582	279	131	162	213	156	137	161	270
Number of accounts	53,332	53,422	53,744	53,727	53,314	53,673	54,932	55,779	55,913	55,648
Annual Volume Net Finished (millions of gallons)	8,215	8,156	6,772	6,309	6,047	7,218	7,824	6,652	6,611	6,236
Valve routine maintenance	2,306	5,492	2,965	2,992	2,624	2,253	2,595	1,772	994	940
Water Pollution Control										
Number of accounts	46,954	47,744	48,198	48,243	48,488	47,689	48,204	48,192	48,522	48,583
Volume (millions of gallons)	4,458	4,979	5,372	5,864	6,450	6,245	5,226	5,607	5,580	6,839
Number of service calls	1,004	904	574	755	752	694	826	930	827	916
Stormwater Utility										
Number of service calls	272	307	381	474	389	486	326	344	435	586
Public Golf Course rounds	26,462	25,808	22,444	26,535	28,840	n/a	n/a	n/a	n/a	n/a

Source: Various city departments
Note: Indicators are not available for general government and administration functions.
Parks and Recreation: Starting January 1, 2012 City of Topeka Parks & Recreation was consolidated with Shawnee County Parks & Recreation. No figures available from 2011 and on.
Water Dept implemented a valve and hydrant program in 2007 which caused the number to increase for valve routine maintenance.
Traffic Operations reduction in force which decreased number of signs replaced.
n/a = not available

City of Topeka, Kansas
Capital Asset Statistics by Function/Program
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Function/Program										
Square miles of City	60.5	60.9	60.9	61.0	61.0	61.8	61.8	61.8	61.9	61.9
Fire										
Stations	12	12	12	12	12	12	12	12	12	12
Firefighters	248	248	249	238	238	228	241	236	236	235
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police officers	294	294	293	300	300	300	300	300	300	300
Street Operations										
Miles of City streets	673	* 2000	1,621	1,624	1,624	1,517	1,517	1,532	1,586	1,586
Traffic Operations										
Traffic signals	182	184	179	178	183	201	201	201	201	201
Traffic signs (number of signs)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Parks and Recreation										
Mini-Train & Carousel	2	2	2	2	2	2	n/a	n/a	n/a	n/a
Swimming pools	5	5	5	5	5	5	n/a	n/a	n/a	n/a
Community Centers	7	7	7	7	7	7	n/a	n/a	n/a	n/a
Softball diamonds	12	14	14	14	14	14	n/a	n/a	n/a	n/a
Water										
Water mains (miles)	859	864	846	846	881	881	883	887	888	892
Storage capacity (millions of gallons)	25	25	25	25	25	25	25	25	25	25
Water Pollution Control										
Sanitary sewers (miles)	867	906	910	910	910	910	919	872	872	973
Stormwater Utility										
Storm sewers (miles)	330	330	330	330	330	330	330	330	330	330
Public Parking										
Parking garages	7	8	8	8	7	7	7	7	7	7
Parking meters	1,741	1,872	1,760	1,760	1,657	1,684	1,684	1,631	1,630	1,633
Public Golf Course	1	1	1	1	1	1	n/a	n/a	n/a	n/a

Source: Various city departments

Note: Indicators are not available for the general government, administration and zoo functions.

* Street Operations for miles of streets will be reporting lane miles versus the center lane miles for the year 2007 and future.

Traffic Operations updated to reflect number of traffic signs throughout the city versus number of replaced signs.

Parks & Recreation: As of January 1, 2012 City of Topeka Parks & Recreation consolidated with Shawnee County Parks & Recreation.

No information available for 2012.

n/a = not available

OTHER INFORMATION

City of Topeka, Kansas
Sales Tax Revenue Bonds, Series 2006/Refunding 2011
Topeka Boulevard Bridge
1/2% Countywide Retailers' Sales Tax

Half-cent sales tax collections to date

Fiscal Year	Distribution to City of Topeka	Distribution to Shawnee County	Total Tax Receipts	Interlocal Agreement Superior Liens	Bridge Sales Tax Revenues
2006	\$ 7,502,107	\$ 6,703,350	\$ 14,205,457	\$ (6,500,000)	\$ 7,705,457
2007	7,767,247	6,896,087	14,663,334	(6,500,000)	8,163,334
2008	7,617,164	7,248,079	14,865,243	(6,500,000)	8,365,243
2009	7,809,194	6,688,457	14,497,651	(6,500,000)	7,997,651
2010	7,813,635	6,680,598	14,494,233	(6,500,000)	7,994,233
2011	8,239,489	7,069,148	15,308,637	(6,500,000)	8,808,637
2012	8,058,097	6,994,739	15,052,836	(6,500,000)	8,552,836
2013	8,321,528	7,063,882	15,385,410	(6,500,000)	8,885,410
2014	8,652,051	7,312,131	15,964,182	(6,500,000)	9,464,182
2015	8,599,553	7,335,237	15,934,790	(6,500,000)	9,434,790
2016	-	-	-	-	-

Historical and Projected Bridge Sales Tax Receipts and Debt Service Coverage

Fiscal Year	Bridge Sales Tax Revenues†	Capitalized Interest	Construction Earnings ††	DSR Transfers†††	Revenues Available For Debt Service	Debt Service	Annual Coverage
2006	\$ 7,705,457	\$ 683,503	\$ 422,442	\$ 81,595	\$ 8,892,997	\$ 673,648	13.20
2007	8,163,334	683,503	466,764	165,957	9,479,558	3,645,070	2.60
2008	8,365,243	-	42,188	165,035	8,572,466	3,642,652	2.35
2009	7,997,651	-	-	165,957	8,163,608	3,645,396	2.24
2010	7,994,233	-	1,301,176	165,957	9,461,366	3,643,318	2.60
2011	8,808,637	-	-	(97,249)	8,711,388	3,641,858	2.39
2012	8,552,836	-	-	14,332	8,567,168	3,245,027	2.64
2013	8,885,410	-	-	30,625	8,916,035	3,241,300	2.75
2014	9,464,182	-	-	30,625	9,494,807	3,240,650	2.93
2015	9,434,790	-	-	15,155	9,449,945	3,247,450	2.91

† Assumes no growth in sales tax base from 2010

†† 2010 figure includes the release of unspent construction proceeds to the debt service fund.

††† Includes interest earnings on Debt Service Reserve Fund. The decrease in interest earnings for 2010 and 2011 reflect the termination of the original guaranteed investment contract and arbitrage rebate payments, respectively. The fund is assumed to earn 1% interest in 2012 and thereafter.

These bonds are funded by a 1/2% countywide retailers' sales tax imposed starting January 1, 2005 and also controlled by the Joint Economic Development Organization (JEDO). The 2006 bonds were refunded in 2011.

Debt Service includes interest

*The Bridge Sales Tax Revenues were updated in 2006-2008 and 2010 to reflect the same amounts as the Tax Revenues by Source schedule.

City of Topeka, Kansas
Schedule of Bonded Indebtedness and Other Financing by Issue
December 31, 2015

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2015	Retired Year-to-Date	Refunded Year-to-Date	Issued Year-to-Date	Outstanding as of December 31, 2015	
Governmental General Obligation Bonds													
2004A	Taxable General Obligation Bonds	Taxable	08/12/04	4.000 - 5.000	13,385,000	2/15 & 8/15	8/15	1,535,000	1,535,000	-	-	-	
2009A	General Obligation Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	3,345,000	2/15 & 8/15	8/15	145,000	145,000	-	-	-	
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	50,940,686	2/15 & 8/15	8/15	7,519,937	2,392,376	5,127,561	-	-	
2010A	General Obligation Bonds	Tax-Exempt	09/29/10	1.625 - 4.000	1,650,000	2/15 & 8/15	8/15	1,375,000	70,000	1,305,000	-	-	
2010B	General Obligation Refunding Bonds	Tax-Exempt	09/29/10	1.625 - 4.375	34,830,000	2/15 & 8/15	8/15	32,714,415	970,680	31,743,735	-	-	
2010C	Taxable General Obligation Bonds (Build America)	Taxable	09/29/10	2.050 - 4.850	4,570,000	2/15 & 8/15	8/15	4,570,000	220,000	-	-	4,350,000	
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	25,765,000	2/15 & 8/15	8/15	21,690,072	1,306,742	-	-	20,383,330	
2011B	General Obligation Bonds	Tax-Exempt	09/29/11	2.000 - 4.000	3,430,000	2/15 & 8/15	8/15	3,135,000	150,000	-	-	2,985,000	
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	25,510,000	2/15 & 8/15	8/15	20,040,000	3,240,000	-	-	16,800,000	
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	18,308,741	2/15 & 8/15	8/15	18,832,894	210,000	-	-	18,622,894	
2013B	General Obligation Bonds	Tax-Exempt	09/30/13	3.000-4.500	9,790,000	2/15 & 8/15	8/15	9,790,000	380,000	-	-	9,410,000	
2013C	Taxable General Obligation Bonds	Taxable	09/30/13	2.000-2.500	5,000,000	2/15 & 8/15	8/15	5,000,000	960,000	-	-	4,040,000	
2014A	General Obligation Bonds	Tax-Exempt	09/25/14	2.000-3.250	5,590,000	2/15 & 8/15	8/15	5,590,000	235,000	-	-	5,355,000	
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.000-5.000	52,809,012	2/15 & 8/15	8/15	-	-	-	52,809,613	52,809,613	
Subtotal Governmental G.O. Bonds					254,923,439			131,937,318	11,814,798	38,176,296	52,809,613	134,755,837	
Business-type General Obligation Bonds													
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	5,804,314	2/15 & 8/15	8/15	2,790,063	887,624	1,902,439	-	-	
2010B	General Obligation Refunding Bonds (Garage Portion)	Tax-Exempt	09/29/10	1.625 - 4.375	155,000	2/15 & 8/15	8/15	145,585	4,320	141,265	-	-	
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	2,055,000	2/15 & 8/15	8/15	1,879,928	113,258	-	-	1,766,670	
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	4,935,000	2/15 & 8/15	8/15	4,865,000	15,000	-	-	4,850,000	
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	2,026,258	2/15 & 8/15	8/15	1,442,106	-	-	-	1,442,106	
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.000-5.000	2,455,989	2/15 & 8/15	8/15	-	-	-	2,455,387	2,455,387	
Subtotal Business-type G.O. Bonds					17,431,561			11,122,682	1,020,202	2,043,704	2,455,387	10,514,163	
Other General Obligation Bonds (See Footnotes)													
2012B	Taxable GO Refunding Bonds (Heartland Park)	Taxable	04/17/12	0.500 - 2.250	1,660,000	2/15 & 8/15	8/15	425,000	425,000	-	-	-	
2010	Full Faith and Credit TIF Refunding Bonds (College Hill) ¹	Tax-Exempt	12/14/10	2.000 - 3.600	5,805,000	2/15 & 8/15	8/15	5,005,000	200,000	-	-	4,805,000	
2011A	Full Faith and Credit STAR Bonds (Heartland Park) ²	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	8,705,000	395,000	-	-	8,310,000	
Subtotal Other General Obligation Bonds					17,320,000			14,135,000	1,020,000	-	-	13,115,000	
TOTAL GENERAL OBLIGATION BONDS					\$ 289,675,000			\$ 157,195,000	\$ 13,855,000	\$ 40,220,000	\$ 55,265,000	\$ 158,385,000	
Utility Revenue Bonds													
2005A	Combined Utility Improvement Revenue Bonds	Tax-Exempt	12/08/05	4.000 - 7.500	14,875,000	2/1 & 8/1	8/1	315,000	315,000	-	-	-	
2007B	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	07/17/07	4.625 - 4.75	5,210,000	2/1 & 8/1	8/1	480,000	-	-	-	480,000	
2007C	Taxable Combined Utility Improvement Revenue Bonds	Taxable	07/17/07	6.000	2,140,000	2/1 & 8/1	8/1	1,820,000	65,000	-	-	1,755,000	
2010A	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	4.550 - 4.900	985,000	2/1 & 8/1	8/1	985,000	-	-	-	985,000	
2010B	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	5.100 - 5.250	9,155,000	2/1 & 8/1	8/1	9,155,000	-	-	-	9,155,000	
2010C	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	3.75	85,000	2/1 & 8/1	8/1	85,000	-	-	-	85,000	
2011A	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	09/29/11	2.000 - 4.500	18,900,000	2/1 & 8/1	8/1	17,545,000	1,330,000	-	-	16,215,000	
2012A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	06/12/12	3.000 - 3.500	22,045,000	2/1 & 8/1	8/1	20,605,000	60,000	-	-	20,545,000	
2013A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	05/21/13	1.500 - 5.000	35,985,000	2/1 & 8/1	8/1	35,920,000	280,000	-	-	35,640,000	
2014A	Combined Utility Revenue Bonds	Tax-Exempt	12/23/14	3.125 - 5.000	45,510,000	2/1 & 8/1	8/1	45,510,000	2,945,000	-	-	42,565,000	
Subtotal Utility Revenue Bonds					154,890,000			132,420,000	4,995,000	-	-	127,425,000	
Other Revenue Bonds (See Footnotes)													
2011	Sales Tax Refunding Revenue Bonds (Boulevard Bridge) ³	Tax-Exempt	10/27/11	2.000 - 4.000	14,610,000	6/15 & 12/15	12/15	6,070,000	3,035,000	-	-	3,035,000	
Subtotal Other Revenue Bonds					14,610,000			6,070,000	3,035,000	-	-	3,035,000	
TOTAL REVENUE BONDS					\$ 169,500,000			\$ 138,490,000	\$ 8,030,000	\$ -	\$ -	\$ 130,460,000	
TOTAL BONDED INDEBTEDNESS OF THE CITY					\$ 459,175,000			\$ 295,685,000	\$ 21,885,000	\$ 40,220,000	\$ 55,265,000	\$ 288,845,000	
Other Financing													
KDHE - KS Water Pollution Control SRF Loan				01/27/93	3.110 - 3.660	110,215,967	12/1 & 6/1	12/1 & 6/1	45,858,723	5,029,091	-	-	40,829,632
KDHE - KS Public Water Supply SRF Loan				04/06/98	2.500 - 3.750	33,182,304	8/1 & 2/1	8/1 & 2/1	12,671,085	798,855	-	-	11,872,230
TOTAL REVOLVING LOANS								\$ 58,529,808	\$ 5,827,946	\$ -	\$ -	\$ 52,701,862	
Other Financing													
2014A	Temporary Notes	Tax-Exempt	09/25/14	1.000	33,390,000	At Maturity	10/01/15	33,390,000	-	33,390,000	-	-	
2015A	Temporary Notes	Tax-Exempt	09/15/15	2.000	49,620,000	At Maturity	10/01/16	-	-	-	49,620,000	49,620,000	
TOTAL TEMPORARY NOTES								\$ 33,390,000	\$ -	\$ 33,390,000	\$ 49,620,000	\$ 49,620,000	
TOTAL INDEBTEDNESS OF THE CITY								\$ 387,604,808	\$ 27,712,946	\$ 73,610,000	\$ 104,885,000	\$ 391,166,862	

City of Topeka, Kansas
Schedule of Temporary Notes Outstanding by Project
December 31, 2015

Project Purpose/Description	Project Number	Project Amount Financed
SE 10th St Over Shunga Creek	12045.00	\$ 620,244
Fire Station #13	131023.00	3,455,926
Traffic Signal - 4 locations	141012.00	603,001
Traffic Signal - 4 locations	141013.00	630,589
Traffic Signal - 5 locations	141015.00	630,589
Traffic Signal Replacement	141016.00	197,059
Retention Pond - Laurens Bay	151011.00	1,301,576
Pipe Replace SE 29th Ph II	151016.01	492,648
Fire Vehicle Replacement	17034.05	600,538
Water Extension Fairlawn	281028.00	1,970,592
Rehab Layne Pump Station	281032.00	1,970,592
Rehab of Testing Wells	281039.01	1,220,782
Water Main Kanza Education Park	281062.00	469,001
2014 Water Main Replacement	281076.00	1,970,592
2015 Water Main Replacement	281078.00	1,477,944
Main Crane @ Jefferson	281079.00	1,970,592
Main SW 37th Gage - Burlingame	281081.00	1,182,355
Main California 33rd to 41st	281082.00	985,296
2016 Water Main Replacement	281083.00	985,296
Main SE 37th Kentucky - California	281085.00	738,972
Water Plant Rehab	281087.00	788,237
S Kansas River Pump Station	291003.01	1,379,414
Oakland Wastewater Biofilter	291015.00	492,648
Solids Handling Ph II	291018.02	1,379,414
2014 WW Main Lining Rehab	291028.00	985,296
Eastside Interceptor Sewer	291030.00	1,970,592
2015 WW Replacement	291035.00	985,296
Adams St CIRL	291037.00	492,648
2016 WW Replacement	291039.00	985,296
San Sewer Kanza Education Park	401039.00	656,700
City Park SW Pump Station	501018.00	1,477,944
Storm Convey System Rehab 2015	501022.00	1,477,944
Storm Convey System Rehab 2016	501023.00	1,970,592
St Improvement Kanza Education Park	601030.00	3,940,692
NE Seward Ave Streetscapes	601034.00	492,648
Traffic Safety Projects	601036.00	364,560
NIA Hi-Crest/Central Highland Park	601039.00	689,707
NIA Hist N Topeka & Oakland	601041.00	689,707
Various Traffic Safety	601042.00	98,530
Complete Streets	601043.00	98,530
Citywide Infrastructure	601044.00	98,530
NIA Oakland/N Topeka East	601045.00	689,707
SW 37th Burlingame to Gage	701008.01	3,350,006
SE California SE 29th to SE 33rd	701011.00	98,530
Widen 6th St Wanamaker to W I70	701012.00	492,648
		\$ 49,620,000

Note: On August 18, 2015, the City issued its Series 2015-A Temporary Notes in the principal amount of \$49,620,000. The 2015-A Notes were purchased by Morgan Stanley, bear interest at 2.00%, and are scheduled to mature on October 1, 2016.

City of Topeka, Kansas
Debt Service Payments to Final Maturity
Revenue bonds
December 31, 2015

Combined Utility Scheduled Debt Service						
Year Ending	Principal Amount Due	Interest Amount Due	Total Annual Debt Service	Bond Balance	Cumulative % of Total Bonds Retired at Year End	
2016	\$ 4,565,000	\$ 5,055,490	\$ 9,620,490	\$ 122,860,000	3.58%	
2017	4,755,000	4,547,715	9,302,715	118,105,000	3.73%	
2018	4,950,000	4,372,765	9,322,765	113,155,000	3.88%	
2019	5,150,000	4,190,715	9,340,715	108,005,000	4.04%	
2020	5,690,000	3,976,790	9,666,790	102,315,000	4.47%	
2021	5,810,000	3,763,278	9,573,278	96,505,000	4.56%	
2022	6,110,000	3,512,729	9,622,729	90,395,000	4.79%	
2023	6,155,000	3,347,629	9,502,629	84,240,000	4.83%	
2024	7,500,000	3,187,204	10,687,204	76,740,000	5.89%	
2025	7,870,000	2,950,471	10,820,471	68,870,000	6.18%	
2026	7,945,000	2,477,000	10,422,000	60,925,000	6.24%	
2027	8,175,000	2,196,795	10,371,795	52,750,000	6.42%	
2028	8,430,000	1,925,546	10,355,546	44,320,000	6.62%	
2029	6,250,000	1,666,694	7,916,694	38,070,000	4.90%	
2030	6,090,000	1,454,637	7,544,637	31,980,000	4.78%	
2031	6,145,000	1,247,198	7,392,198	25,835,000	4.82%	
2032	4,835,000	1,034,038	5,869,038	21,000,000	3.79%	
2033	4,945,000	859,981	5,804,981	16,055,000	3.88%	
2034	2,850,000	677,440	3,527,440	13,205,000	2.24%	
2035	2,550,000	566,203	3,116,203	10,655,000	2.00%	
2036	1,860,000	464,862	2,324,862	8,795,000	1.46%	
2037	1,705,000	385,738	2,090,738	7,090,000	1.34%	
2038	1,530,000	312,569	1,842,569	5,560,000	1.20%	
2039	1,455,000	242,656	1,697,656	4,105,000	1.14%	
2040	1,470,000	175,625	1,645,625	2,635,000	1.15%	
2041	715,000	105,713	820,713	1,920,000	0.56%	
2042	615,000	76,800	691,800	1,305,000	0.48%	
2043	640,000	52,200	692,200	665,000	0.50%	
2044	665,000	26,600	691,600	0	0.52%	
TOTALS	\$ 127,425,000	\$ 54,853,080	\$ 182,278,080			

City of Topeka, Kansas
Schedule of Industrial Revenue Bonds by Obligee (1)
December 31, 2015

Obligated Entity or Purpose	Interest Rates	Issue Date	Final Maturity	Original Principal Amount	Principal Outstanding 01/01/2015	Issued	Retired	Principal Outstanding 12/31/2015
Brewster Place	2.90-6.00%	07/28/10	06/01/35	\$ 9,765,000	\$ 8,890,000	\$ -	\$ 8,890,000	\$ -
Brewster Place	2.975%	07/21/15	06/01/35	8,190,000	-	8,190,000	-	8,190,000
Brewster Place	Variable	02/25/13	06/01/25	10,000,000	8,585,000	-	740,000	7,845,000
Oakbrook Apartments	8.75%	11/01/95	07/01/26	675,000	675,000	-	-	675,000
Sunwest Hospital Corp	9.50%	07/26/88	10/01/16	5,220,000	1,015,000	-	485,000	530,000
YMCA - refunding	4.00 - 6.00%	09/07/11	09/01/31	7,055,000	6,535,000	-	275,000	6,260,000
				\$ 40,905,000	\$ 25,700,000	\$ 8,190,000	\$ 10,390,000	\$ 23,500,000

(1) Issuance of these industrial revenue bonds is authorized by KSA 12 - 1740 et seq. KSA 12 - 1743 states in pertinent part "...The principal and interest of said bonds shall be payable solely and only from the special fund herein provided for such payments, and said bonds shall not in any respect be a general obligation of such city, nor shall they be payable in any manner by taxation..."

City of Topeka, Kansas
Schedule of Special Assessment Debt
December 31, 2015

Collection Year	Assessment Levy	Current Collections (1)	Percent of Levy Collected	Amount of Delinquency
2006	\$ 1,192,349	\$ 1,165,207	98%	\$ 45,734
2007	1,242,119	1,204,763	97%	1,965
2008	1,259,843	1,211,334	96%	13,455
2009	1,657,355	1,373,257	83%	28,182
2010	1,716,269	1,352,945	79%	73,522
2011	1,730,066	1,486,381	86%	280,583
2012	2,176,590	1,879,022	86%	206,962
2013	2,310,602	1,793,593	78%	65,389
2014	2,316,954	1,975,602	85%	117,655
2015	2,307,222	1,903,978	83%	55,657
2016-2020	14,188,841	-		-
2021-2025	13,510,467	-		-
2026-2030	9,677,454	-		-
2031-2035	3,848,420	-		-

(1) Collections and assessments include interest

General Obligation bonds are issued to fund the special assessment projects for paving, sewer and water mains of the City. Therefore all debt payments are backed by the full faith and credit of the City. Consequently there is no reserve or sinking fund established to cover property owner defaults.

Assessments are payable in twenty equal annual installments with accrued interest.

City of Topeka, Kansas
Employment and Unemployment Statistics
Last Ten Years

Average Annual Non-Farm Employment Distribution Topeka MSA										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Non-Farm	109,900	110,500	112,500	109,000	109,200	109,000	109,500	110,200	111,500	111,100
Goods-Producing	12,800	13,300	13,600	12,500	12,000	12,200	12,700	12,700	13,200	12,800
Service-Providing	97,100	97,200	98,900	96,500	97,200	96,800	96,800	97,500	98,300	98,300
Private Service-Providing	67,900	68,800	69,700	68,200	68,400	68,800	69,400	70,700	70,800	71,200
Government	27,900	28,400	29,200	28,300	28,800	28,000	27,400	26,800	27,500	27,200

Source: Kansas Department of Labor, Division of Employment, Research and Analysis Section. Data is not seasonally-adjusted. The major employment sectors within the Topeka Metropolitan Statistical Area ("Topeka MSA") include manufacturing, mining and construction, transportation and public utilities, wholesale and retail trade, finance related industries, service related industries, and government. 2012 updated to reflect current numbers provided by Kansas Department of Labor.

Unemployment rates Topeka MSA										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Topeka MSA	4.80%	4.60%	4.90%	7.10%	7.20%	6.90%	6.30%	6.00%	4.80%	4.31%
Kansas	4.40%	4.10%	4.40%	7.10%	7.10%	6.50%	5.70%	5.40%	4.50%	4.23%
United States	4.60%	4.60%	5.80%	9.30%	9.60%	8.90%	8.10%	7.40%	6.20%	5.28%

Source: Kansas Department of Labor, Division of Employment, Research and Analysis Section, Kansas Labor Market Information, and the U.S. Bureau of Labor and Statistics.

Note: Prior years unemployment rates were updated to reflect information provided by the Bureau of Labor Statistics.

**City of Topeka, Kansas
Capital Improvement Program**

Capital Improvement Budget			Capital Improvement Plan		
Adopted	Adopted	Adopted	Adopted	Proposed	5 Year
2015	2016	2017	2018	2019	Total

General Obligation Bond Projects

Neighborhoods

6	Neighborhood Infrastructure	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
	Subtotal Citywide	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000

Public Safety

10	Purchase Two Engine Apparatus (Engines 3 & 11)	\$1,116,500					\$1,116,500
11	South Fire Station		\$212,000	\$2,132,720			\$2,344,720
12	Purchase One Aerial Apparatus (Aerial 8)		\$1,378,000				\$1,378,000
13	Secure Staging Facility		\$555,000				\$555,000
14	Purchase 1 Truck Apparatus (Truck 10)			\$705,500			\$705,500
15	Purchase Two Engine Apparatus (Engines 1 & 12)				\$1,349,500		\$1,349,500
16	Purchase Two Engine Apparatus (Engines 7 & 8)					\$1,417,500	\$1,417,500
	Subtotal Fire Department	\$1,116,500	\$2,145,000	\$2,838,220	\$1,349,500	\$1,417,500	\$8,866,720

Traffic

20	Traffic Safety Projects	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$925,000
21	Traffic Signal Replacement	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$3,200,000
	Subtotal Traffic	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$4,125,000

Streets

25	Complete Streets	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
26	Infill Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
27	Citywide Infrastructure	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
28	SW 37th Street -- SW Burlingame Rd to Gage Blvd.	\$2,900,000	\$300,000				\$3,200,000
29	SW 6th Ave -- SW Wanamaker Rd to W of I-70 Bridge	\$600,000					\$600,000
30	SE California Ave. -- 33rd St. to 37th St.	\$300,000	\$3,300,000				\$3,600,000
31	SE California Ave. -- 29th St. to 33rd St.	\$200,000	\$100,000	\$2,900,000			\$3,200,000
32	SW 6th Avenue -- SW Gage Blvd. to SW Fairlawn Road			\$500,000	\$200,000	\$5,600,000	\$6,300,000
33	Kansas Avenue Streetscape	\$888,032					\$888,032
34	Bike Lanes on SE 6th & SE 10th Ave Bridges over I-70					\$500,000	\$500,000
	Subtotal Streets	\$5,338,032	\$4,150,000	\$3,850,000	\$650,000	\$6,550,000	\$20,538,032

Quality of Life

39	Zoo Pond Repair and Stormwater Management	\$231,300					\$231,300
40	Zoo Green House and Storage Building		\$154,200				\$154,200
	Subtotal Topeka Zoo	\$231,300	\$154,200	\$0	\$0	\$0	\$385,500

TOTAL GO Bond Projects

Total Annual Target

Difference Target to Subtotal

	\$8,910,832	\$8,674,200	\$8,913,220	\$4,224,500	\$10,192,500	\$40,915,252
	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$45,000,000
	\$89,168	\$325,800	\$86,780	\$4,775,500	(\$1,192,500)	\$4,084,748

Capital Improvement Budget			Capital Improvement Plan		
Adopted	Adopted	Adopted	Adopted	Adopted	5 Year
2015	2016	2017	2018	2019	Total

City of Topeka, Kansas
Capital Improvement Program (Continued)

Enterprise Funded Projects

Public Works/Wastewater Fund

53	Wastewater Replacement Program	\$1,000,000	\$1,500,000	\$2,000,000	\$2,500,000	\$3,000,000	\$10,000,000
55	CSO #3 to Oakland - Eval and Lining	\$1,000,000					\$1,000,000
56	Adams St Cleaning Inspection Repair/Lining (CIRL)	\$625,107					\$625,107
58	South Kansas Pump Station - Ph. II		\$752,724				\$752,724
59	Oakland WWTP - Headworks Generator		\$850,000				\$850,000
60	Adams St IS Rehabilitation		\$2,000,000				\$2,000,000
62	Lining Repairs - NTWWTP and Wanamaker PS			\$1,500,000			\$1,500,000
63	NTWWTP Solids Handling - South Wall Replacement			\$1,500,000			\$1,500,000
65	Eastside IS-Relief-CSO#3 to Ash St PS				\$8,348,760		\$8,348,760
66	NTWWTP Nutrient Removal				\$6,363,627		\$6,363,627
68	Oakland WWTP - UV Expansion					\$2,703,750	\$2,703,750
	Subtotal Wastewater	\$2,625,107	\$5,102,724	\$5,000,000	\$17,212,387	\$5,703,750	\$35,643,968

Public Works/Stormwater Fund

72	Storm Conveyance System Rehab	\$2,500,000	\$3,000,000	\$3,500,000	\$4,000,000	\$4,500,000	\$17,500,000
73	City Park Stormwater Pump Station - Ph.II	\$1,384,700					\$1,384,700
75	Kansas River Levee System Rehabilitation - Ph. II		\$8,925,000				\$8,925,000
76	Levee Repairs		\$5,300,500				\$5,300,500
77	Adams St IS SW Removal		\$3,000,000				\$3,000,000
80	Heartland Park BMP				\$229,460		\$229,460
	Subtotal Stormwater	\$3,884,700	\$20,225,500	\$3,500,000	\$4,229,460	\$4,500,000	\$36,339,660

Capital Improvement Budget			Capital Improvement Plan		
Request	Request	Request	Request	Request	5 Year
2015	2016	2017	2018	2019	Total
Capital Improvement Budget			Capital Improvement Plan		
Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
2015	2016	2017	2018	2019	Total

Public Works/Water Fund

85	Water Main Replacement Program	\$2,000,000	\$2,500,000	\$3,000,000	\$3,500,000	\$4,000,000	\$15,000,000
86	Crane at Jefferson-East to Seward/Strait	\$4,157,000					\$4,157,000
88	SW 37th; Burlingame - West: Ph. I	\$605,738					\$605,738
89	California - 33rd to 41st	\$1,464,400					\$1,464,400
92	SW 37th; Gage - East: Ph. II		\$618,008				\$618,008
93	Southeast Elevated Tank - SE 41st St		\$4,025,500				\$4,025,500
94	37th St. - Kentucky to California		\$1,558,700				\$1,558,700
96	Water Plant Rehabilitation Program		\$800,000		\$850,000		\$1,650,000
99	Topeka Blvd- University to Ormsby			\$1,744,400			\$1,744,400
100	Indian Hills Rd., SW 29th to 21st St.			\$3,110,100			\$3,110,100
101	Booster Pump Station			\$550,000			\$550,000

Capital Improvement Budget			Capital Improvement Plan		
Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
2015	2016	2017	2018	2019	Total

103	WTP High Service Pumping Emergency Power				\$2,763,400		\$2,763,400
104	Strait at Seward; South - 2nd - Tefft				\$2,233,400		\$2,233,400
105	Fairlawn; 45th - 53rd and East - Burlingame				\$4,301,400		\$4,301,400
106	41st & California east to West Edge & south to 45th St				\$2,195,000		\$2,195,000
108	Burlingame; 49th to 57th and east to Wenger				\$4,951,400		\$4,951,400
109	East High Service Pumping Electrical Controls				\$2,363,400		\$2,363,400
111	Tefft from 2nd to 6th St & 6th east to Norwood - Ph. I					\$4,172,300	\$4,172,300
112	California from 21st to 28th (33rd) - Ph. I					\$2,726,500	\$2,726,500
113	57th & Wenger to 65th & Westview					\$2,529,600	\$2,529,600
114	Fairlawn - 41st (Skyline Dr) to 45th and East to Gage					\$3,141,500	\$3,141,500
115	West Elevated Tank (West Zone)					\$5,464,900	\$5,464,900
	Subtotal Water	\$8,227,138	\$9,502,208	\$8,404,500	\$23,158,000	\$22,034,800	\$71,326,646

Total Enterprise Fund

		\$14,736,945	\$34,830,432	\$16,904,500	\$44,599,847	\$32,238,550	\$143,310,274
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City of Topeka, Kansas
Capital Improvement Program (Continued)

		Capital Improvement Budget			Capital Improvement Plan		
		Adopted	Adopted	Adopted	Adopted	Adopted	5 Year
		2015	2016	2017	2018	2019	Total
Other Funding Sources							
City Half-Cent Sales Tax Street Repair							
124	Maintain & Improve Existing Streets	\$14,100,000	\$14,300,000	\$14,500,000	\$14,700,000	\$14,900,000	\$72,500,000
125	ADA Street Curb Repair	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
126	Curbs, Gutters and Street Maintenance and Repair	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
127	Alley Repair	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
128	Sidewalk Repair 50-50	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
	Subtotal Half-Cent Sales Tax	\$16,210,000	\$16,410,000	\$16,610,000	\$16,810,000	\$17,010,000	\$83,050,000
Federal Fund Exchange							
132	Bridge on Cherokee St over Ward Cr.		\$70,000	\$50,000	\$730,000		\$850,000
133	Bridge on 3rd St over Ward Cr.			\$75,000	\$50,000	\$750,000	\$875,000
	SW 6th Ave -- SW Wanamaker Rd to W of I-70 Bridge	\$400,000					\$400,000
	Subtotal Fed Fund Exchange	\$400,000	\$70,000	\$125,000	\$780,000	\$750,000	\$2,125,000
Total Other Sources		\$16,610,000	\$16,480,000	\$16,735,000	\$17,590,000	\$17,760,000	\$85,175,000
Total Capital Improvements		\$ 40,257,777	\$ 59,984,632	\$ 42,552,720	\$ 66,414,347	\$ 60,191,050	\$ 269,400,526
Impact of 5/20/14 changes							
	Previous CIP Total	55,474,451	73,743,532	55,552,720	67,414,347	61,191,050	313,376,100
	Revised CIP Total	40,257,777	59,984,632	42,552,720	66,414,347	60,191,050	269,400,526
	Difference	15,216,674	13,758,900	13,000,000	1,000,000	1,000,000	43,975,574
	Previous Enterprise Fund Total	29,953,619	48,589,332	29,904,500	45,599,847	33,238,550	187,285,848
	Revised Enterprise Fund Total	14,736,945	34,830,432	16,904,500	44,599,847	32,238,550	143,310,274
	Difference	15,216,674	13,758,900	13,000,000	1,000,000	1,000,000	43,975,574

GOVERNMENTAL SECTION

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City of Topeka, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Grantor Agency	Federal CFDA Number	Grant Number	Current Year Expenditures	Amount Passed Through to Subrecipients
Executive Office of the President-National Drug Control				
Passed Through Kansas Bureau of Investigation:				
Topeka Regional Task Force- High Intensity Drug Trafficking	95.001	G14MW0003A	\$ 4,164.84	-
Total Executive Office of the President-National Drug Control			4,164.84	-
U.S. Department of Energy				
ARRA-Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002657	19,000.00	-
Total U.S. Department of Energy			19,000.00	-
U.S. Department of Housing and Urban Development				
CDBG Entitlement Grants Cluster:				
Community Development Block Grant 2009	14.218	B-09-MC-20-0003	44,325.22	-
Community Development Block Grant 2012	14.218	B-12-MC-20-0003	72.13	-
Community Development Block Grant 2013	14.218	B-13-MC-20-0003	5,371.56	-
Community Development Block Grant 2014	14.218	B-14-MC-20-0003	250,638.47	12,282.77
Community Development Block Grant 2015	14.218	B-14-MC-20-0003	1,805,688.79	85,257.96
Continuum of Care Program 2014				
Continuum of Care Program 2014	14.267	KS0022L7P031306	445,260.82	-
Continuum of Care Program 2015	14.267	KS0022L7P031306	840,757.50	-
Emergency Solutions Grant 2012				
Emergency Solutions Grant 2012	14.231	E-12-MC-20-0003	4,376.62	4,376.62
Emergency Solutions Grant 2013	14.231	E-13-MC-20-0003	50,530.65	50,530.65
Emergency Solutions Grant 2014	14.231	E-14-MC-20-0003	61,754.66	33,516.66
Emergency Solutions Grant 2015	14.231	E-14-MC-20-0003	23,152.15	28,238.00
Home Investment Partnerships Program 2013				
Home Investment Partnerships Program 2013	14.239	M-13-MC-20-0203	2,015.72	-
Home Investment Partnerships Program 2014	14.239	M14-MC200203	507,705.04	-
Home Investment Partnerships Program 2015	14.239	M14-MC200203	305,749.52	-
Passed Through Kansas Department of Commerce:				
Neighborhood Stabilization Program 2009	14.228	09-NSP-019	27,757.57	-
Total U.S. Department of Housing and Urban Development			4,375,156.42	214,202.66
U.S. Department of Interior Bureau of Reclamation				
WaterSMART Grant 2014	15.507	R14AP00090	298,500.00	-
Total U.S. Department of Interior Bureau of Reclamation			298,500.00	-
U.S. Department of Justice				
JAG Program Cluster:				
Byrne Memorial Justice Assistance Grant Program 2014	16.738	2014-DJ-BX-0869	48,456.65	-
Byrne Memorial Justice Assistance Grant Program 2015	16.738	2015-DJ-BX-0744	53,509.00	-
Passed Through Office of the Governor:				
Federal Victims of Crime Act 2015	16.575	15-VOCA-39	41,928.00	-
Federal Victims of Crime Act 2016	16.575	16-VOCA-52	10,383.00	-
Total U.S. Department of Justice			154,276.65	-
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation:				
Highway Safety Cluster:				
Alcohol Impaired Driving Countermeasures Incentive Grants-15	20.601	AL-9082-14	4,174.31	-
Alcohol Impaired Driving Countermeasures Incentive Grants-16	20.616		7,276.26	-
Occupant Protection Incentive 2015	20.616	OP-1470-15	2,790.90	-
State and Community Highway Safety 2015	20.600	PT-0993-15	27,368.89	-
State and Community Highway Safety 2016	20.600	PT-0993-16	5,273.52	-
Consolidated Planning Grant 2014	20.505	L-0132-14	4,579.88	-
Consolidated Planning Grant 2015	20.505	L-0132-15	194,577.34	-
Total U.S. Department of Transportation			246,041.10	-

The accompanying notes are an integral part of this schedule.

City of Topeka, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Grantor Agency	Federal CFDA Number	Grant Number	Current Year Expenditures	Amount Passed Through to Subrecipients
U.S. Health and Human Services				
Passed Through Shawnee Regional Prevention & Recovery Serv. Substance Abuse & Mental Health Services	93.243		1,595.62	-
Total U.S. Health and Human Services			<u>1,595.62</u>	<u>-</u>
U.S. National Park Service				
Passed Through Kansas Historical Society:				
Historic Preservation Fund Program	15.904	P14AS00012-004	5,500.00	-
Historic Preservation Fund Program	15.904	P14AS00012-005	14,300.00	-
Total U.S. National Park Service			<u>19,800.00</u>	<u>-</u>
Total Expenditures for Federal Awards			<u>\$ 5,118,534.63</u>	<u>\$ 214,202.66</u>

The accompanying notes are an integral part of this schedule.

CITY OF TOPEKA, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2015

Note 1. Organization

The City of Topeka, Kansas (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City, and is presented on the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at December 31, 2015.

Note 5. Outstanding Loans

The City has outstanding loans under the EPA Capitalization Grant for clean water from the State Revolving Loan Fund CFDA No. 66.458 totaling \$52,701,862 at December 31, 2015.

CITY OF TOPEKA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUING
Year Ended December 31, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? X Yes None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants
14.267	Continuum of Care Program

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

CITY OF TOPEKA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
December 31, 2015

Section 2 – Financial Statement Findings

Summary Schedule of Current Year Audit Findings

15-01 – Financial Reporting – Material Weaknesses

Criteria

Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles. Management is also responsible for ensuring that all transactions are properly authorized, captured, and reported in the financial statements.

Under professional standards, we have to assess the City's capability of preparing the financial statements including assessing the skills and competencies necessary to prevent or detect and correct a material misstatement. A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. Control deficiencies exist when the City does not have controls over preparation of the financial statements which would prevent or detect and correct a misstatement in the financial statements.

Condition/Cause

While performing our procedures, we determined that adjustments were required to the financial statements. These adjustments arose, in part, because of the following deficiencies in internal control over financial reporting and other circumstances. We consider these deficiencies, both individually and in the aggregate, to constitute significant deficiencies in internal control over financial reporting.

Reconciliations of accounts, including the municipal court bond trust liability account, grant receivable accounts, deferred amounts on refunding, amortization of bond premiums and discounts, and utility accounts receivable sales and service unbilled accounts, required under GAAP, were either not made timely or were not made completely and accurately in the original trial balance received from the City.

Effect

A number of adjustments were required to the financial statements that were not recorded in the original trial balance provided to us at the beginning of our audit or were not identified by the City's internal controls over financial reporting. A number of the required adjustments were identified as the auditor's began the initial review of the provided audit schedules. After this audit review and audit notification to the City, adjustments were made to correct the general ledger and provided audit schedules.

Recommendation

We suggest that management evaluate and revise internal controls over identifying and recording non-routine accounting transactions including enhancing interdepartmental communications. We also suggest that management review the processes, procedures, and controls used to prepare reconciliations and accruals. Significant accounts, including accounts receivable should be reconciled on a timely and monthly basis. Additionally, we suggest that management evaluate the process used to complete the year end trial balance and revise policies procedures to ensure that all areas are reviewed and adjusted as part of this process.

Corrective Action Plan/Management's Response

Management is in the process of implementing procedural changes to ensure proper preparation for the year-end financial statements in order to ensure accuracy of information providing the trial balance to the auditors. In addition to better preparation for the annual audit, management will continue to work on providing proper supporting documentation and reviewing internal controls.

Summary Schedule of Prior Year Audit Findings

14-01 – Financial Reporting – Material Weaknesses

Criteria

Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles. Management is also responsible for ensuring that all transactions are properly authorized, captured, and reported in the financial statements.

Under professional standards, we have to assess the City's capability of preparing the financial statements including assessing the skills and competencies necessary to prevent or detect and correct a material misstatement. A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. Control deficiencies exist when the City does not have controls over preparation of the financial statements which would prevent or detect and correct a misstatement in the financial statements.

Condition/Cause

While performing our procedures, we determined that a substantial number of adjustments were required to the financial statements. These adjustments arose, in part, because of the following deficiencies in internal control over financial reporting and other circumstances. We consider these deficiencies, both individually and in the aggregate, to constitute material weaknesses in internal control over financial reporting.

- The City currently reconciles the individual bank accounts to the pooled cash fund on a monthly basis. However, a complete summary list of bank balances and reconciling items should be compiled that includes all City bank and investment accounts and this bank and investment summary should be reconciled back to the City's cash held in the City's individual funds.
- We noted that the utility fund's customer deposit accounts per the general ledger are not supported by detailed listings of customer deposits payable. Each of the three deposit accounts should be properly supported with detailed customer listings.
- Reconciliations of significant accounts, including the municipal court bond liability account, deferred amounts on refunding, amortization of bond premiums and discounts, interest receivable, stormwater accounts receivable sales and service unbilled, wastewater accounts receivable merchant sales unbilled, and municipal court accounts receivable required under GAAP, were either not made timely or were not made completely and accurately in the original trial balance received from the City.
- Detailed current year activity of the seized property liability account was available for the audit. However, the historical detailed information was not available for the seized property liability account upon request.
- Several journal entries selected for testing were missing supporting documentation and one journal entry was not properly approved.

Effect

A significant number of adjustments were required that are material to the financial statements that were not recorded in the original trial balance provided to us at the beginning of our audit or were not identified by the City's internal controls over financial reporting. A significant number of the required adjustments were only identified as the auditor's began the initial review of the provided audit schedules. Only after this audit review and audit notification to the City, were adjustments made to correct the general ledger and provided audit schedules.

Recommendation

We suggest that management evaluate and revise internal controls over identifying and recording non-routine accounting transactions including enhancing interdepartmental communications. We also suggest that management review the processes, procedures, and controls used to prepare reconciliations and accruals. Significant accounts, including bank accounts, accounts receivable, accounts payable and capital assets should be reconciled on a timely and monthly basis. Additionally, we suggest that management evaluate the process used to complete the year end trial balance and revise policies procedures to ensure that all areas are reviewed and adjusted as part of this process.

Current Year Status

Comment repeated with modifications as Finding 15-01.

Section 3 – Federal Award Findings and Questioned Costs

Summary Schedule of Current Year Audit Findings

No noted findings in the current year.

Summary Schedule of Prior Year Audit Findings

No noted findings in the prior year.



MIZE & HOUSER
COMPANY P.A.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mayor and City Council
City of Topeka, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Topeka, Kansas (the City) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 9, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 15-01, that we consider to be significant deficiencies.

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211 E Eighth Suite A ■ Topeka, KS 66044-2771 ■ 785.842.8844 p ■ 785.842.9049 f

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mike Houser: Company PA

Certified Public Accountants

Lawrence, Kansas
May 9, 2016



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Mayor and City Council
City of Topeka, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of City of Topeka, KS (the City) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

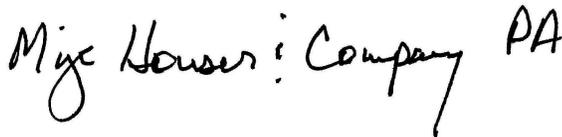
Report on Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature in black ink that reads "Mike Houser: Company PA". The signature is written in a cursive, flowing style.

Certified Public Accountants

Lawrence, Kansas
May 9, 2016