

TOPEKA • CITY OF TOPEKA • CITY OF TOPEKA



2014 ADOPTED BUDGET

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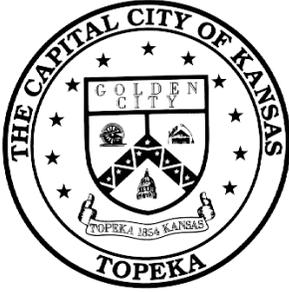
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CITY OF TOPEKA

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August 30, 2013

Honorable Larry Wolgast
Members of the Topeka City Council
215 SE Seventh
Topeka, Kansas 66603

Dear Mayor Wolgast and City Councilmembers:

Congratulations on the successful conclusion of the FY14 annual operating budget adoption process. After more than 30 hours of public discussion and deliberation, the Governing Body adopted a General Fund that balances revenues and expenditures and puts us on a path toward budgetary stability in future years. I recognize you were faced with very difficult choices and I appreciated your willingness to work together to find quality solutions.

At the beginning of the summer, we presented you with stark choices: cut expenditures, raise revenues or face certain financial calamity. As a backdrop to our discussions, Moody's Ratings Services had recently reduced the City's general obligation bond rating from 'Aa2' to 'Aa3' primarily as a result of continued draws on general fund reserves. Major revenue sources continued to suffer from the hangover of the global credit crisis. And, increasing employee compensation costs threatened our ability to stem the trend of declining fund balances.

The Budgetary Environment

We began the discussion process by showing you a status quo General Fund budget with a significant problem: expenditures exceed projected revenues by nearly \$6.3 million. Understanding why this imbalance emerged provides important context to the Governing Body's final actions on the budget.

The City of Topeka, like most other municipalities, continues to be impacted by the effects of the "Great Recession." While we have seen some growth in recent years, sales tax collections and the City's assessed valuation have only recently rebounded to pre-recession levels. Sales tax growth continues to be unpredictable. These two funding sources—property and sales taxes—combine to provide more than six out of every ten dollars of revenue to the General Fund.

On the expenditure side, the significant unionization of the City's labor force makes forecasting salary and benefits costs a challenge. The City's seven bargaining units have contract cycles that do not always align with the City's budget development process. Contracts are often settled after the budget has been adopted, often creating mid-year budget management challenges.

Public safety retirements, as well as retirements of non-sworn City staff from across the organization, are a constant challenge to budgetary balance as the City makes lump-sum payments to retirees for their accrued vacation and sick leave. Although the City imposes an internal levy on departments to fund a central reserve for the purpose of offsetting these costs, that fund ended FY12 with a negative fund balance. With the adoption of the FY14 budget, the Governing Body attempted to address this problem over the next five years with the issuance of taxable general obligation bonds to serve as a stabilization fund, smoothing the budgetary impact of these costs from year-to-year.

In the debt service fund, the City faces the very real threat of requiring public support for ostensibly self-supporting special assessment projects, including the Lauren’s Bay development. Under Kansas law, the City issues special assessment bonds as general obligation bonds, secured by a pledge of unlimited tax collections, but expects payments from benefitted homeowners to fully offset the costs of the principal and interest on those bonds. As the Lauren’s Bay project has yet to develop, the City expects to suffer losses as bonds issued to support the project come due and property owner special assessment payments are not forthcoming to offset those payment obligations.

GENERAL FUND DIGEST (Dollars in Millions)				
	FY12 Actual	FY13 Budget	FY13 Estimate	FY14 Actual
Revenues	\$ 76.66	\$ 82.43	\$ 83.02	\$ 86.25
Expenditures	(79.23)	(83.93)	(82.99)	(86.25)
Revenues Over/(Under) Expenses.	\$ (2.57)	\$ (1.50)	\$ (0.03)	\$ -
Beginning Fund Balance	\$ 8.34	\$ 6.11	\$ 5.49	\$ 5.51
Ending Fund Balance	\$ 5.77	\$ 4.61	\$ 5.51	\$ 5.51

Figure 1—General Fund Revenue, Expenditure and Fund Balance History
 FY14 expenditures do not include appropriated fund balance which is not intended to be spent.

The City’s unemployment rate remains high. Unfortunately, when residents do not have jobs they do not generate significant retail sales because their spending on discretionary items is limited. Declines in public sector employment in the community exacerbate this challenge. Our sense is that, until private sector employment in the city rebounds, the City will continue to deal with weak sales tax growth in the short- to mid-term.

The 2013 Budget

The FY2013 adopted general fund budget was significantly out of balance (\$1.5 million), even after a shift of nearly two mills of property tax levy (nearly \$2 million) from the debt service fund. Already out of balance before the mill levy shift, the debt service fund in 2013 was budgeted to draw nearly \$3.5 million in fund balance. Compounding these problems was the over-estimation of some revenue sources and continued weaknesses in others in the general fund. We have worked diligently to make mid-course corrections and now expect the general fund to end 2013 in balance. Some of these efforts included:

- Using bond refunding savings to permit the acceleration of increased payment-in-lieu-of-tax (PILOT) from the City’s combined utility to the general fund (\$1.5 million)

- Reducing internal service charges from the Information Technology Department to general fund departments (\$0.3 million)
- Transferring certain general fund costs related to traffic operations to the Street Fund (\$0.4 million)
- Requiring all City departments to identify and implement cuts from mid-June to year-end in order to balance the general fund (more than \$2 million).

We continue to monitor budget-to-actual for FY13 and will make additional adjustments as necessary to ensure we do not make an additional draw on general fund balance.

Getting to Balance: The FY14 Adopted Budget

The Governing Body balanced the FY14 General Fund through a mix of revenue-raising and expenditure reductions. Key revenue enhancements included a property tax increase of \$2.8 million, or approximately 2.8 mills, increased franchise fees of \$1.7 million, and restoration of a General Fund transfer from the Transient Guest Tax Fund. Expenditure reductions included a number of position reductions and city manager-directed cuts. Expenditure reductions in the aggregate totaled nearly \$1.7 million.

The FY14 Adopted Budget also calls for an increase in the mill levy to support the debt service fund of approximately one mill. Unfortunately, that revenue increase may not be sufficient to sustain that fund into the future as it continues to be challenged by the underperformance of the College Hill TIF and Heartland Park STAR Bond projects, as well as the special assessment delinquencies noted above.

All of the revenue enhancements and the bulk of the expenditure reductions in the general fund are structural, meaning that they will continue to contribute to balanced operations in subsequent years. This is critically important as the tax bases for both property taxes and sales taxes have been slow to recover from recession. Annual general fund revenue growth of two to three percent per year is required simply to sustain status quo programming from year-to-year.

Future Challenges and Opportunities

Although the Governing Body adopted a FY14 budget that was in balance in the general fund, we will need to be vigilant in managing the budget to ensure a positive outcome to the year. I remain committed to restoring our fund balance to 15% of general fund revenues. This will be particularly important to restoring the City's bond rating and as a message to our citizens that we are serious about prudent financial management. Achieving that goal will be challenging and will almost certainly require some positive economic growth.

...the bulk of the general fund revenue enhancements and expenditure reductions are structural, meaning they will contribute to balanced operations in subsequent years...

I am gratified by the Governing Body's inclusion of the budget manager position in the FY14 adopted budget. We anticipate recruiting for that position during the fall of 2013 with the hope of delivering higher quality budget recommendations earlier in the year to frame our FY15 budget discussions. We look forward to the dialogue.

Respectfully submitted,

A handwritten signature in black ink that reads "Jim Colson". The signature is written in a cursive, flowing style.

Jim Colson
City Manager



Governing Body



*City of Topeka Mayor & Council (in order from left to right) **Back Row:** Richard Harmon- District 9, Michelle De La Isla- District 5, Larry Wolgast- Mayor, Elaine Schwartz- District 7, Nathan Schmidt- District 8. **Front Row:** Chad Manspeaker- District 6, Karen Hiller- District 1, Sylvia Ortiz- District 3/Deputy Mayor, Denise Everhart- District 4, John Campos- District 2.*

Since its founding, Topeka has operated under four forms of government. From 1857 until 1910, Topeka was governed by the Mayor/Council plan. The Commission form of government was adopted in 1910 and remained in effect until 1985, when the Strong Mayor-City Council-Chief Administrative Officer plan was adopted. In 2005 citizens voted for a Council/City Manager form of government.

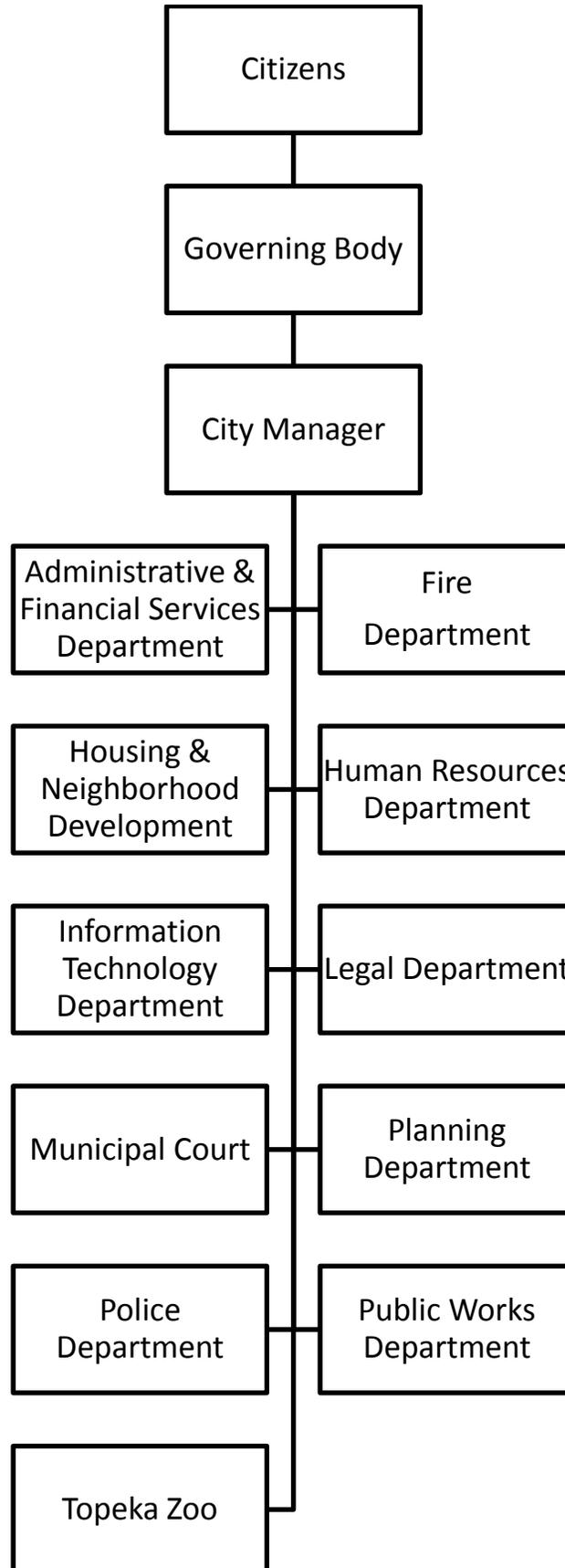
The Topeka City Council is composed of the Mayor who serves the community at large and nine members elected by district. Each City Council Member is elected to a four-year term of office. There is no limit on the number of terms that Council Members are allowed to serve.

The City Council conducts the business of the city by voting on ordinances, resolutions, applications, major plans, zoning petitions, receiving reports and other items. The City Council elects a Deputy Mayor every year, which presides over Council meetings in the absence of the Mayor, makes committee assignments, and chairs various Council committees.



City of Topeka

Organizational Chart



Leadership—Key Contacts

Larry Wolgast, Mayor
City Hall, Room 350
785.368.3895

Members of the Topeka City Council
City Hall, Room 255
785.368.3710

District One Karen Hiller
District Two John Campos
District Three..... Sylvia E. Ortiz, Deputy Mayor
District Four..... Denise Everhart
District Five Michelle De La Isla
District Six Chad Manspeaker
District Seven Elaine Schwartz
District Eight..... Nathan Schmidt
District Nine Richard Harmon

Administrative Officials

Executive Department..... Jim Colson, City Manager 785.368.3725
Admin.& Finance Department..... Vacant, Director..... 785.368.2544
Central Accountingvacant, City Controller/Treasurer..... 785.368.0919
Fire Department..... Greg Bailey, Fire Chief..... 785.368.4000
Public Works Department Doug Whitacre, Director 785.368.3111
Housing and Neighborhood Development
Department.....Bradley Reiff, Interim Director. 785.368.3711
Human Resources Department..... Jacque Russell, Director 785.368.3867
Information Technology.....Mark Biswell Director 785.368.3718
Legal Department..... Chad Sublet, City Attorney..... 785.368.3883
Municipal Court..... Vic Miller, Administrative Municipal Court Judge. 785.368.3776
Planning Department Bill Fiander, Director 785.368.3728
Police Department Ronald Miller, Police Chief 785.368.9551
Topeka Zoo.....Brendan Wiley, Director 785.368.9180

Jim Colson, City Manager
City Hall, Room 356
785.368.3725

Topeka's History and City Information

Size and Location

The city of Topeka, located 60 miles west of KC Metro area, serves as both the state capital of Kansas and the county seat of Shawnee County, Kansas. With an estimated population of 127,939 for 2012, Topeka is the fourth largest city in Kansas behind Wichita, Overland Park and Kansas City. The land within the city covers about 60.46 square miles. The estimated population of Shawnee County, where Topeka is located, for 2012 is 178,991. The State Capitol complex, including the Capitol Building, the Kansas Judicial Center, and several state office buildings are located within the city. The State of Kansas is the largest employer in the Topeka Municipal Service Area (MSA) employing approximately 8,074 people.

History

Topeka lies on a rich sandy river bottomland where Native Americans lived for many years using the excellent fords on the Kansas (Kaw) River. Among the first permanent settlers in this area were three French-Canadian (Pappan) brothers. They married three Kanza Indian sisters and established a ferry over the river in 1842 where the Oregon Trail crossed the river. A grandson from one of the marriages was Charles Curtis, the only Vice-President of the United States to be of Native Americans descent. Charles Curtis served with President Herbert C. Hoover from 1929 to 1933.



On December 5, 1854, nine men met on the banks of the Kansas River at what is now Kansas Avenue and Crane Street. The men drew up an agreement, which later became the basis for the Topeka Association, the organization mainly responsible for the establishment and early growth of Topeka. The nine men were Cyrus K. Holliday, F.W. Giles, Daniel H. Horne, George Davis, Enoch Chase, J.B. Chase, M.C. Dickey, Charles Robinson, and L.G. Cleveland. Cyrus K. Holliday gave Topeka its name (Topeka, a presumed Dakota word having to do with the growing of potatoes), and became the City's chief promoter. The nine had come here for many reasons: some noble, to make Kansas a free state, some personal, to start over in life, or to make money. Topeka was born.

After a decade of abolitionist and pro-slavery conflict, drought and talk of civil war the Kansas territory was admitted to the Union in 1861 as the 34th state. The great prize was the location of the state capital. The contest ultimately centered on two towns; Lawrence and Topeka. The residents of Lawrence and Topeka voted in November. Both cities solicited young men as young as 16 years old to vote. Topeka won 14,288 to Lawrence's 5,334. Topeka was finally chosen as the capital with Dr. Charles Robinson as the first Governor. Cyrus K. Holliday donated a tract of land to the state for the construction of a state capitol. The City of Topeka was incorporated February 14, 1857, with Cyrus K. Holliday as Mayor.

In 1869, the railway started moving westward from Topeka. General offices and machine shops of the Atchison, Topeka, and Santa Fe Railroad system were established in Topeka in 1878. During the first half of the century, nature presented challenges to Topeka with floods and tornados.

During the early part of the 20th Century, the region's economic structure appeared to have settled into the typical pattern of a medium-sized Midwestern area dependent primarily on its agriculture base. Topeka lies at the point where the cattle ranches of the southwest meet the Corn Belt, between the undeveloped mineral resources of the Mississippi Valley, south of the winter snow line, and with ample supplies of water and plenty of room to develop.

With the onset of World War II, the railroad, meat packing and agricultural base shifted to manufacturing and government/military services. These new patterns were more clearly defined and solidified during the post war years. Forbes Air Force Base was established during the war, and the Goodyear Tire & Rubber Company opened a plant in 1944.

Topeka's History and City Information

Again in 1951, the Kansas River overflowed, resulting in the permanent closing of the Morrell Meat Packing Plant and the elimination of more than 1,000 jobs. The attraction of the Hallmark Card and DuPont (now Innovia Films) plants and other manufacturing company extensions were important in keeping the economy diverse.

Recent significant events include the location of a Target Distribution Center, a Home Depot distribution Center and Bimbo Bakeries USA in the Central Crossing Commerce Park. In 2011, the Kansas Children's Discovery Center opened and MARS Chocolate North America announced they would build their first new manufacturing plant in 35 years in Topeka's new Kanza Fire Commerce Park.

Form of Government

Topeka has operated under four forms of government since its founding. From 1857 until 1910, Topeka was governed by the Mayor-Council plan. The commission form of government was adopted in 1910 and remained in effect until 1985 when the Strong Mayor-City Council-Chief Administrative Officer (CAO) plan was adopted. In November 2004, the voters adopted a Council-City Manager plan. Topeka voters had previously rejected city manager plans during elections in 1929, 1952, 1962, 1964 and 1969.

On November 2, 2004, the citizens of Topeka voted 2 to 1 to change from the strong mayor/council form of government to the council/manager form. The change became effective April 2005. The Mayor's administrative powers changed, but he is still elected to a four-year term by the city at-large. Mayoral duties include being the City's ceremonial head, presiding over council meetings, providing community leadership, promoting economic development, representing the city in intergovernmental relations, recommending council legislation and encouraging programs to develop the city.

Today, Topeka's city manager is Jim Colson, who started with the city in August 2012. Colson previously served as the Deputy City Manager for the City of Glendale, AZ which is one of Arizona's largest cities. He was responsible for all community development services, such as planning, building safety, engineering, transportation, downtown redevelopment, community revitalization, the city's airport and code compliance. As economic development director for the city from 1999-2003, he worked to create a world class destination city that today hosts Super Bowls, Fiesta Bowls, National Championship games, Los Angeles Dodgers and Chicago White Sox spring training and other world class events. Colson was one of the lead negotiators in creating Glendale's Sports and Entertainment district that today hosts more than 6 million visitors each year.

Mr. Colson received his Masters of Arts in Theology from Western Seminary and a Master of Urban Planning from the University of Michigan.

Under Mr. Colson's lead, the City of Topeka is focusing on providing essential services to the community using the most efficient business practices available. The demands for services have not changed as well as the expectations for the highest quality of service. The City is constantly reviewing the business practices and striving for excellence to ensure that services are provided economically and effectively.

Educational Facilities

Unified School District Number 501 of Shawnee County primarily serves the city. With approximately 2,400 administrative and faculty employees, the District operates 21 elementary, six middle schools, and three high schools, as well as a modern vocational/technical school. The District serves an enrollment of approximately 13,663 students. Nine parochial and private schools are located in the city. Topeka also enjoys the presence of Washburn University, the only municipally owned university in the United States. With an enrollment of 7,204, Washburn provides broadly based liberal arts and professional education through more than 200 certificate, associate, baccalaureate, master's and juris doctor programs through the College of Arts and Sciences and the Schools of Law, Business, Nursing and Applied Studies. Washburn University is annually ranked one of the best colleges in the Midwest by *The U.S. News and World Report*.

Topeka's History and City Information

Transportation Facilities

Topeka is a crossroads for major highways. As a result, trucking employs more than 5,500 Topeka workers and provides service to Topeka's agricultural, construction, and manufacturing industries. Interstate 70 and the Kansas Turnpike as well as both U.S. and state highways serve the city. The Kansas Turnpike provides ready access to the Kansas City metropolitan area to the east, and a direct four-lane connection with Wichita to the southwest. Interstate 70 provides four-lane service with all points west through central Kansas and with Denver, Colorado. Highway U.S. 75 transverses the city from north to south. Three carriers Union Pacific, Burlington Northern Santa Fe, and St. Louis-Southwestern, provide rail service. All carriers provide a variety of specialized equipment and services. Piggyback service is available within a 60-mile radius.

Medical and Health Facilities

Topeka's regional medical community is nationally recognized for offering high-quality, low cost care. A multitude of community outreach services are provided by two general hospitals and five specialized hospitals that collectively employ approximately 8,000 people. For years the city served as the home of the internationally known Menninger Foundation, a leader in mental health care and psychiatric evaluation. The Menninger Foundation made the choice to affiliate with Baylor University in Texas in 2003. Both St. Francis Health Center and Stormont-Vail HealthCare received the 2008-2009 Consumer Choice Awards for overall quality and image from National Research Corp.

Recreational and Cultural Facilities

Local theatrical production facilities include the Topeka Performing Arts Center, the Topeka Civic Theater, and Washburn University's White Concert Hall, all of which attract local, national, and international talent of recognized prominence. The 210,000 square foot "Expocentre" convention center, completed in 1987, also hosts entertainment events on a regular basis including Topeka's own indoor football team, the Kansas Koyotes, minor league team the Topeka Golden Giants and the Topeka RoadRunners a member of the North American Hockey League. Heartland Park Topeka is a combination stock car racing, drag racing, and sports car road racing facility. It is recognized nationally by racing governing bodies and hosts major competitions and events.



Within 65 miles of Topeka there are seven major lakes and reservoirs that provide all forms of water recreation. There are six community centers, which offer participation in competitive sports and opportunities for involvement in hundreds of classes in arts and crafts as well as six public swimming pools, three public golf courses, numerous public tennis courts, baseball diamonds, soccer fields, a lighted bicycle motocross, a skateboard park, a 7-mile pedestrian/bicycle trail, playground areas, and six natural areas. The USD 501 Hummer Sports Park provides a top-flight athletic facility for the school district and city. The city has approximately 200 religious facilities for all faiths and denominations.

Arts Community Grows

The arts are alive and well in Topeka as evident on the first Friday of each month as galleries and businesses across the city host open houses. Emerging and established artists display their visual and performing works during these popular events. The development of an arts district in the historic North Topeka Crossing area known as NOTO Arts District stimulates cultural and economic life in the area promoting development of arts studios.

Other not-to-miss art events include performances by the Topeka Symphony and the Topeka Community Concert series as well as live theatre at Washburn University, Topeka Civic Theatre & Academy, and other venues in downtown.

Reviewing The City Budget

The City budget is one of the most important policy documents adopted by the City Council each year. This section is provided as a resource to help the reader understand how to use the budget as a reference document. The Fiscal Year 2014 (FY14) City of Topeka Budget document is organized into various sections, each highlighting different information and areas of interest.

Below is a high level summary that provides a starting point for those who are new to the Topeka budget process.

Introduction

While it is hard to analogize the City's financial management to that of a household, the reader should think of the City's budget more like a collection of checking accounts rather than a single one. The City maintains more than 40 of these accounts—"funds"—each considered a separate accounting and reporting entity. Some funds are required by generally accepted accounting principles; some are required by State law; some the City creates for its own internal financial management. Kansas law does not permit cities to spend money they do not have, except for properly authorized debt transactions. As a result, the resources available to the fund—balances carried over plus current year revenues—must equal or exceed planned expenditures.

Revenues

Revenues are the basis of the City's budget. Since the City is generally required to provide balance in each fund, resources available and expenditures must align at the end of the year. The Revenue Section provides an overview of various estimates of the City's major sources of revenue for FY 2014, including property taxes, sales taxes, motor vehicle taxes, franchise fees and user fees.

General Fund

The General Fund is the main operating fund of the City and includes many basic functions of City government. This fund is used to account for all financial resources not included in other funds. General tax revenues and other receipts that are not restricted by law or other 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. Since the general fund contains many core services, this budget book provides a more detailed General Fund summary section.

Departmental Budgets

Operationally, the City is organized into a number of departments. Some of these—Police and Public Works, for instance—are very visible in the community. Others, like Finance and Human Resources, primarily serve other City departments. Many department budgets cross and use multiple funds in order to track department operations; the City has chosen to organize its budget functionally by department. The reader can find these alphabetically listed in the department section.

Reviewing The City Budget

Presentation

Each department's presentation begins with an organizational chart and a pie chart of expenditures.

Following the organizational chart is a summary page for the department, with an all-funds budget overview and a listing of the functional activities for the department. For many departments, this summary page is followed by a detailed budget for the department.

Police Department: Chief's Office

The Immediate Division under the Chief's Office is responsible for the overall integrity and security of the department. Threat analysis, training, fiscal and public information fall under the executive officer while the legal advisor and professional standards unit report directly to the Chief. Effective training, public complaint investigations, internal inspections, crime analysis and public relations are essential for a healthy law enforcement agency. The management of the accreditation process also falls within this division.

Total Budget	Total FTEs
\$ 4,081,299	27
Wages \$ 2,396,564	
Benefits \$ 646,177	
Contractual \$ 452,567	
Commodities \$ 583,581	
Capital \$ 302,000	
Other \$ 0	

Funding Source Breakdown

General Fund	\$ 4,081,299
Departments Cost of Services (goods and deliverables by function)	

Chief's Office FTE: 8 Budget: \$ 1,832,950 Fund: General

The overall vision and management of the police department is through this office. The Chief of Police has a Deputy Chief, Legal Advisor and Professional Standards staff that report directly to him. Long term planning, budgetary decisions, internal investigations and internal audits are all managed out of the Chief's Office. The Executive Officer and team units within that branch also report to the Chief of Police.

Executive Officer FTE: 16 Budget: \$ 1,832,950 Fund: General

The Executive Officer reports to the Chief of Police and is responsible for overall management of the department's training, crime, threat analysis, fiscal and public information. The police department is a lawless training academy and hosts police academies yearly as well as providing state mandated law enforcement training to TPD officers. The department also hosts various training programs that serve outside interest from around the state and region. Threat analysis consists of trained crime analysts that collect data and crime reporting information, provide intelligence information, use current crime modeling and predictive technology to assist command staff in setting sworn personnel in the most efficient ways. This unit also maintains confidential law enforcement databases used for intelligence gathering and investigations used by both the TPD and outside law enforcement. The department has been an accredited law enforcement agency since 2005 and this unit is responsible for the management of the entire accreditation process.

For larger and more complex departments, the reader will find additional summary pages for each functional area.

Please note that many departments have operations in more than one fund. The department-level summary is a cost accounting across each of these accounting units.

Topeka Police Department

The Topeka Police Department's mission is to reduce crime and make neighborhoods safer. Department employees devote time and resources toward that goal by enforcing local, state and federal laws. Responding to citizen calls for service, investigating and arresting criminals, preventing crime by predictive crime analysis and working directly with all citizens are all avenues used to achieve the mission.

Total Budget	Total FTEs
\$ 38,629,699	387.50
Wages \$ 21,725,864	
Benefits \$ 7,960,054	
Contractual \$ 4,008,613	
Commodities \$ 1,234,846	
Capital \$ 600,000	
Other \$ 0	

Funding Source Breakdown

General Fund	\$ 38,029,699
*1000000 reimburses City Treasury 2,866,000 for School Resource Officers (Community Services)	
*Hazardous materials to City Treasury from multiple grants/task forces - 2013 is currently receiving reimbursements from 12 grants/task forces.	
Departments Cost of Services (goods and deliverables by function)	

Chief's Office FTE: 27 Budget: \$ 4,423,536 Fund: General

The Immediate Division under the Chief's Office is responsible for the overall integrity and security of the department. Threat analysis, training, fiscal and public information fall under the executive officer while the legal advisor and professional standards unit report directly to the Chief. Effective training, public complaint investigations, internal inspections, crime analysis and public relations are essential for a healthy law enforcement agency. The management of the accreditation process also falls within this division.

Field Operations FTE: 169 Budget: \$ 16,426,653 Fund: General

The Field Operations Division is divided into the east and west commands and operates 24 hours a day, every day of the year. These divisions are the primary responding officers to citizen calls for service and assume the first level of investigation of crimes reported. Field Operations has the largest amount of manpower assigned to it and therefore requires the greatest funding of any division within the department. The Community Policing unit has within the base Division.

BUDGET FUND DESCRIPTIONS

The annual budget is built around 29 major fund appropriations. Each of these fall into one of the following six categories of fund types: **General, Special Revenue, Debt Service, Enterprise, Internal Service, and Fiduciary.**

The **General Fund** serves as the primary reporting vehicle for current government operations, and is used to account for all financial resources except those required to be accounted for in other funds. The General Fund is used to record financial information for General Government, Public Safety, Non-Proprietary divisions of Public Works, Park and Recreation, Zoo, Miscellaneous Non-Departmental, and Other Financing Uses. General Government is divided into 13 major operating areas: Legislative, Executive, Legal, Financial Services, Municipal Court, Human Resources, Housing and Neighborhood Development, and Metropolitan Planning. Public Safety includes Fire and Police protection. Non-proprietary divisions of Public Works include Administration, Engineering and Bridge Maintenance, Street Lighting, Transportation Operations, and Development Services. Miscellaneous Non-Departmental information primarily pertains to Contributions to Agencies and Social Service Grants, but is also used for items that are not directly identifiable to one operating unit. The Parks and Recreation and the Zoo operations were moved into the General Fund in 2010.

Special Revenue Funds are used to account for proceeds of specific revenue sources, other than special assessments, or for major capital projects, that are legally restricted to expenditure for specified purposes. The City's Special Revenue Funds include: Downtown Business Improvement District, Court Technology, Special Alcohol Program, Alcohol and Drug Safety, Special Liability Expense, Golf Improvement, Transient Guest Tax, Special Street, Retirement Reserve, Historic Asset Tourism, Neighborhood Revitalization, Half-Cent Sales Tax, Street Repairs Half-Cent Sales Tax, KP&F Equalization, Law Enforcement, Capital Improvements, Governmental Grants, Park Land Acquisition, and Undistributed Investment Earnings funds.

- The Downtown Business Improvement District accounts for assessments levied against property owners and tenants within the designated downtown district, which are used to provide for improvements for and promotion of the downtown business area.
- The Court Technology Fund was established in 2010 to receive new court costs which are to be used to enhance the technological capabilities of the Municipal Court.
- The purpose of the Special Alcohol Program Fund is to provide accountability for the use of one-third of the City's distributed portion of the 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 and drug abuse.
- The Alcohol and Drug Safety Fund receives revenue from fees paid by persons required to attend education classes on driving and use of alcohol. Some of these dollars are used to finance the salary of a Municipal Court probation officer.
- The Special Liability Expense Fund 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.
- The Transient Guest Tax Fund accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals. These revenues are used to promote conventions and tourism in Topeka.
- The Special Street Fund receives the local share of weight and gas tax monies from the State of Kansas. This fund provides for the overall management and maintenance of the City's transportation infrastructure.
- The Retirement Reserve Fund provides financing for accrued sick and vacation leave costs incurred when City employees elect to retire from public service. It is funded by transfers from a percentage of the gross payroll of all City departments.

BUDGET FUND DESCRIPTIONS

- The Historic Asset Tourism Fund receives transfers from the Transient Guest Tax Fund. The monies are to be used to preserve historical sites and activities within the community.
- The Neighborhood Revitalization Fund receives a portion of the rebates paid to property owners who have participated in the Neighborhood Revitalization Program. The monies are to be used for improvements to public properties in at-risk neighborhoods.
- The Countywide Sales Tax Fund provides funding for economic development and countywide infrastructure development.
- The Citywide Sales Tax Fund receives and track funds generated from the new 0.5% sales tax for street maintenance.
- KP&F Equalization Fund was established to pay the future unfunded liability of police and fire employees who retire from the City and whose final payout pushes them above the actuarially determined projected retirement benefit. That additional amount is paid with this fund rather than incrementally adding to the City's annual contribution rate.
- Law Enforcement Fund provides funding for crime prevention activities, police health benefit, training and other non routine police department expenditures.
- The Capital Project Fund represents resources that have been designated for capital projects financed with transfers from other funds. They are classified and grouped by the type of public improvement 1) Bridge, 2) Public Buildings and Facilities, 3) Sanitary Sewer, 4) Streets and Trafficways, and 5) Park Improvements.
- The Governmental Grants Fund accounts for the resources provided by the U.S. Department of Housing and Urban Development (HUD) under the Community Development Block Grant Program and by various other grant programs related to health and human services functions. Although the city is not required to report these and other community development federal monies in the budget document submitted to the State of Kansas, the HUD funds are included in the City budget. Expenditures from these funds are approved through adoption of the Housing and Neighborhood Development Consolidated Action Plan by the City Council, and made in accordance with the terms of the relevant grant agreements.
- Federal grant funds from the U.S. Justice Department, the U.S. Department of Transportation, the U.S. Environmental Protection Agency, Department of Energy and various other Federal agencies, as well as many Kansas State grant funds are accounted for in the Governmental Grants Fund, in accordance with the terms of Federal, State, and City laws and various grant agreements. The Police Department uses grants received to fund patrol officer positions and other grant program expenditures.
- The Park Land Acquisition Fund accumulates and accounts for funds transferred from other City departments or contributed to that Fund by outside entities, which are to be used for future real estate acquisitions to improve and develop City parks.
- The Undistributed Investment Earnings Fund accounts for investment earnings on all pooled City funds until the earnings are distributed to the various recipient funds.

The **Debt Service** fund for the City is the General Bond and Interest Fund, which accounts for the accumulation of resources, including property taxes, special assessments, and other revenues provided for payment of current maturities of principal and interest and related fees on the City's general obligation debt.

The City also maintains a Tax Increment Financing (TIF) Fund. This fund tracks all the development and debt service costs for approved TIF districts. The City currently has two active TIF districts, College Hill and Eastgate.

BUDGET FUND DESCRIPTIONS

Enterprise funds are used to account for operations that are (1) financed and operated in a manner similar to private business enterprises—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 (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Two enterprise funds are included in the budget. These are the Combined Utilities Fund and the Public Parking Facilities Fund.

The Combined Utilities Fund provides accountability for all phases of operation and maintenance of the City's public water supply, public sanitary sewer operations, and stormwater utility system.

The Public Parking Facilities Fund accounts for revenues and expenses of parking meters, and the operation and maintenance of the City's parking garages.

Internal Service funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies. These funds are not considered to have fixed expenditure limits in the same manner as taxing funds. Increases in fund expenditures above adopted levels are not subject to action of the City Council.

The Internal Service funds included in the budget are: Information Technology, Fleet Services, and Risk Management.

- The Information Technology Fund provides accountability for assets, liabilities, revenues and expenses for the Information Technology Department.
- The Fleet Services Fund accounts for the costs for repair, maintenance and fuel costs of City vehicles.
- The Risk Management Fund provides accountability of expenditures and revenues for physical damage to the City's vehicle, equipment and property. It also covers liability coverage for the city.
- The Employees Health Insurance Fund provides fiscal and accounting control for the City's Employee Health Self-Insurance Plan.
- Risk Management Reserve provides money to reimburse the City from insurable losses not otherwise insured.
- The Unemployment Compensation Fund is established for the purpose of accounting for assessments made against compensation paid to City employees, and can be used only for reimbursements made to the State for unemployment compensation payments to former City employees.
- Workers' Compensation provides accountability of expenditures and revenues for workers' compensation claims of City employees.

Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agent. All City of Topeka fiduciary funds are agency funds. They include Court Bonds, Fire Insurance Proceeds, Judges' Training, Kansas Trauma, Local Law Enforcement Training Center, Motor Vehicle Reinstatement, Payroll Clearing, Softball Diamond Trust, and Water Customer Round Up funds.

The only **Agency** fund presented in the budget is the Metropolitan Transit Authority Fund, which receives and distributes taxes and other revenues for the operation of the bus system.

ILLUSTRATIVE CERTIFICATION
(NOT FOR SIGNATURE)

State of Kansas
City
2014

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

City of Topeka

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		Page No.	2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2014		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund K.S.A.					
General	12-101a	7	91,751,374	25,613,191	24.961
Debt Service	10-113		22,587,983	14,365,796	14.000
Library	12-1220		0		
Special Liability	75-6110		996,490	796,497	0.776
Special Highway	KSA 12-1, 119		6,334,049		
Special Alcohol and Drug	KSA 79-41A04		600,000		
Alcohol & Drug Safety	Administrative		62,182		
Law Enforcement	City Code 2-334		550,000		
Transient Guest Tax	Charter Ord 69		2,500,000		
Retirement Reserve	Administrative		900,000		
KP&F Rate Equalization	Administrative		300,000		
Neighborhood Revitalization	KSA 12-17, 114		150,000		
Historical Asset Tourism	City Code 2-331		115,000		
Half Cent Sales Tax (JEDO)	Adm & Interlocal		3,502,500		
Half Cent Sales Tax (Street)	City Code 138-36		15,675,502		
Tax Increment Financing	KSA 12-1775		172,625		
Court Technology	City Code 3.25.10		50,000		
Downtown Improvement	Ordinance 17546		186,542		
Community Development	Ordinance 19722		119,200		
Combined Utilities	City Code 146-1		65,406,216		
Public Parking	KSA 13-1379		3,757,881		
Facilities	Administrative		1,791,858		
Fleet	Ordinance 15665		1,842,598		
IT	City Code 2-144		3,419,033		
Totals		xxxxxxx	222,771,033	40,775,484	39.737
Is an Ordinance required to be passed, published, and attached to the budget?			Yes		County Clerk's Use Only
Budget Summary		0			1,026,131,619
Neighborhood Revitalization Rebate					Nov 1, 2013 Total Assessed Valuation
Tax Levy for Other Agencies					
Topeka Metro Transit Authority	Charter Ord		4,589,737	4,538,242	
Assisted by: _____					

Address: _____					

Email: _____					

Attest: _____, 2013					

County Clerk

Governing Body

FY14 ADOPTED BUDGET

August 20, 2013 Final Council Action

Summary of Projected General Fund Balance

STATUS

After starting with a projected General Fund deficit on July 22 of \$6.27 million, the Council Budget Committee over the course of its subsequent meetings took affirmative action on the items listed below. The estimated impact on the City's General Fund tax levy is listed at the bottom.

7/22 Projected General Fund Surplus/(Deficit) (6,273,494)

General Fund Revenue and Expenditure Changes Approved by Budget Committee						Cumulative Surplus/(Deficit)
Department	Item	Estimated Value	Committee Action	Incr/(Decr) Revenues	(Incr)/Decr Expenditures	
Revenue	1% Incr./Gas Franchise Fee	580,000	7/27/13	580,000	-	(5,693,494)
Revenue	1% Incr./Electric Franchise Fee	600,000	7/27/13	600,000	-	(5,093,494)
Revenue	1% Incr./Water Franchise Fee	260,000	7/27/13	260,000	-	(4,833,494)
Revenue	1% Incr./WWTP Franchise Fee	230,000	7/27/13	230,000	-	(4,603,494)
Revenue	Restore TGT Transfer	120,000	7/27/13	120,000	-	(4,483,494)
Non-Dept	Eliminate DTI Façade Program	75,000	7/22/13	-	75,000	(4,408,494)
Non-Dept	Smoothing of Retirement Reserve	500,000	7/27/13	-	500,000	(3,908,494)
Zoo	Outsource Guest Services to FOTZ	120,964	7/27/13	-	120,964	(3,787,530)
Court	Outsource to Contracted Security	114,412	7/27/13	-	114,412	(3,673,118)
Legal	Departmental Reorganization	100,000	7/27/13	-	100,000	(3,573,118)
PW	Bring Janitorial In-House	70,000	7/27/13	-	70,000	(3,503,118)
IT	Restructuring of Microsoft Agreement	70,000	7/27/13	-	70,000	(3,433,118)
Exec	Reduction to Dep City Mgr Position	48,000	7/27/13	-	48,000	(3,385,118)
Planning	Reduce Zoning Inspector Cost	46,245	7/27/13	-	46,245	(3,338,873)
Non-Dept	Streamline Franchise Fee Rebate Prog.	35,000	7/27/13	-	35,000	(3,303,873)
Exec	Reduced Contract Services	21,000	7/27/13	-	21,000	(3,282,873)
PW	Eliminate Seasonal Street Employees	20,000	7/27/13	-	20,000	(3,262,873)
Non-Dept	Reduction in YSS Funding	30,664	8/3/13	-	30,664	(3,232,209)
Non-Dept	Restore DTI Façade Program	(75,000)	8/3/13	-	(75,000)	(3,307,209)
Police	Eticketing Software Lease	(110,000)	8/3/13	-	(110,000)	(3,417,209)
Fire	Fire Station 13 Equipment Purchases	(2,000,000)	8/3/13	-	(2,000,000)	(5,417,209)
Police	Lease-Purchase of 30 cars	(300,000)	8/6/13	-	(300,000)	(5,717,209)
Police	Funding of Cars with Salary Savings	300,000	8/6/13	-	300,000	(5,417,209)
Non-Dept	City Manager Directed Reductions	500,000	8/6/13	-	500,000	(4,917,209)
Non-Dept	GO Topeka Funding DTI façade	75,000	8/13/13	-	75,000	(4,842,209)
Fire	Reduction in Fire for Mgt OT	100,000	8/20/13	-	100,000	(4,742,209)
Legal	Reduce Office Manager	65,177	8/20/13	-	65,177	(4,677,032)
Council	Reduce Council Travel	12,000	8/20/13	-	12,000	(4,665,032)
Court	Outsource to Contracted Security	(114,412)	8/20/13	-	(114,412)	(4,779,444)
PW	Eliminate Electrical Inspector Position	69,394	8/20/13	-	69,394	(4,710,050)
PW	Eliminate Survey Crew Member	45,000	8/20/13	-	45,000	(4,665,050)
Finance	Eliminate one FTE (payroll or purchasing)	40,000	8/20/13	-	40,000	(4,625,050)
Non-Dept	Restore Cuts to YSS	(30,664)	8/20/13	-	(30,664)	(4,655,714)
Non-Dept	Reduce CM Directed Cuts	(154,000)	8/20/13	-	(154,000)	(4,809,714)
Fire	Remove Fire Sta 13 Equip Purchases	2,000,000	8/13/13	-	2,000,000	(2,809,714)
Revenue	Estimated Gen Fund Tax Levy Increase	2.82 mills	8/13/13	2,809,714		-
		3.9 mills total				

Estimated* All Funds Mill Levy Summary			
Fund	FY13 Levy	FY14 Rec Levy†	FY14 Cmte Levy ††
General	24.146	22.146	24.961
Debt Service	10.915	14.000	14.000
Special Liability	0.777	0.777	0.777
Total City Levy Rate	35.838	36.923	39.738
Change from FY13	n/a	1.085	3.900

General Fund	
Beg Balance	5,500,000
Revenues	86,251,374
Expenditures	86,251,374
Ending Balance	5,500,000

* Shawnee County sets the final levy rate in November. Assumes \$998,000 per mill.

† FY14 Recommended Budget Produced a Sizable General Fund Deficit

†† FY14 Committee Action Budget Produces a Balanced General Fund

Summary of Expenditures and Tax Demand

Fund/Department	Starting Point Budget Summary	Amended During Process	Committee/Council Changes	FY14 Recommended with Changes	FY14 Ad Valorem Tax
General	87,332,783	87,925,154	(1,673,780)	91,751,374	24,251,471
City Council	324,007	324,007	(12,000)	312,007	-
Mayor	134,526	134,526	-	134,526	-
Executive	1,367,177	1,367,177	(69,000)	1,298,177	-
Finance	2,226,537	2,226,538	(40,000)	2,186,538	-
Fire	25,881,048	26,084,820	(100,000)	25,984,820	-
HND	181,400	181,400	-	181,400	-
Human Resources	998,461	998,461	-	998,461	-
Legal	1,305,614	1,305,614	(165,177)	1,140,437	-
Municipal Court	1,820,938	1,820,938	-	1,820,938	-
Parks and Rec	2,066,744	2,066,744	-	2,066,744	-
Planning	888,038	888,039	(46,245)	841,794	-
Police	37,623,473	37,919,699	110,000	38,029,699	-
Public Works	7,810,664	7,810,665	(204,394)	7,606,271	-
Zoo	2,427,682	2,427,682	(120,964)	2,306,718	-
Cemeteries	170,000	170,000	-	170,000	-
City Grants	386,706	479,076	(75,000)	404,076	-
Franchise Fee Prog.	135,100	135,100	(35,000)	100,100	-
TPAC	364,981	364,981	-	364,981	-
Prisoner Care	1,000,000	1,000,000	-	1,000,000	-
Non-Departmental	219,687	219,687	(916,000)	(696,313)	-
Contingency	-	-	-	5,500,000	-
Debt Service	22,587,983	22,587,983	-	22,587,983	13,965,000
Special Liability	996,490	996,490	-	996,490	774,275
Special Alcohol & Drug	600,000	600,000	-	600,000	-
Alcohol & Drug Safety	62,182	62,182	-	62,182	-
Law Enforcement	550,000	550,000	-	550,000	-
Transient Guest Tax	2,500,000	2,500,000	-	2,500,000	-
Retirement Reserve	900,000	900,000	-	900,000	-
Half Cent Sales Tax (Street)	15,675,502	15,675,502	-	15,675,502	-
Special Highway	6,334,049	6,334,049	-	6,334,049	-
Combined Utilities	65,406,216	65,406,216	-	65,406,216	-
Public Parking	3,757,881	3,757,881	-	3,757,881	-
Facilities	1,587,058	1,587,058	-	1,587,058	-
Fleet	1,842,598	1,842,598	-	1,842,598	-
Information Technology	3,419,033	3,419,033	-	3,419,033	-
Historical Asset	115,000	115,000	-	115,000	-
Group Health	9,915,071	9,915,071	-	9,915,071	-
Inmate Program	204,800	204,800	-	204,800	-
Property/Vehicle Insurance	946,300	946,300	-	946,300	-
Risk Management Reserve	1,500	1,500	-	1,500	-
Unemployment Compensation	135,000	135,000	-	135,000	-
Workers' Compensation	1,620,254	1,620,254	-	1,620,254	-
CID Fund	119,200	119,200	-	119,200	-
Court Technology	50,000	50,000	-	50,000	-
BID	186,542	186,542	-	186,542	-
KP&F Rate Equalization	300,000	300,000	-	300,000	-
Neighborhood Revitalization	150,000	150,000	-	150,000	-
TIF	172,625	172,625	-	172,625	-
JEDO	3,502,500	3,502,500	-	3,502,500	-
TOTALS	230,970,567	231,562,938	(1,673,780)	235,389,158	38,990,746

Revenue Section

The revenue estimated to finance the 2014 budget totals \$215.94 million. This includes revenues for the General Fund, Special Revenue funds, Internal Service funds, and Enterprise funds. The 2014 total is an increase of \$14.43 million or 7.35% percent from the 2013 estimate of \$201.16 million.

Revenue Summary	2011 Actual	2012 Actual	2013 Est.	2014 Budget
General Property Taxes	\$31,199,062	\$31,401,442	\$33,847,375	\$41,234,149
Sales Taxes	\$49,934,630	\$49,011,364	\$49,395,000	\$49,421,000
Motor Fuel Taxes	\$5,434,007	\$5,823,915	\$5,678,104	\$5,716,574
Motor Vehicle Property Taxes	\$3,339,172	\$3,302,892	\$3,023,691	\$2,992,470
Transient Guest Taxes	\$1,964,711	\$1,950,933	\$2,100,000	\$2,450,000
Electric Franchise Fee	\$7,047,104	\$7,370,407	\$7,600,000	\$7,500,000
Gas Franchise Fee	\$2,881,543	\$2,220,178	\$2,900,000	\$2,800,000
Cable Franchise Fee	\$1,336,381	\$1,345,998	\$1,370,000	\$1,370,000
Water User Fee	\$27,691,685	\$31,739,338	\$29,734,372	\$30,867,027
Wastewater User Fee	\$23,402,072	\$24,140,962	\$24,971,099	\$25,054,792
Stormwater User Fee	\$6,615,539	\$6,543,551	\$7,319,007	\$6,694,581
Licenses and Permits	\$1,094,654	\$1,505,914	\$1,262,400	\$1,602,300
Fines and Court Costs	\$2,521,864	\$2,556,171	\$3,011,000	\$3,210,500
Parking	\$3,140,011	\$3,219,443	\$3,824,091	\$3,162,635
Federal Grants	\$8,843,892			
Other*	\$85,040,362	\$69,374,286	\$25,120,575	\$31,865,016
Total	\$261,486,443	\$241,506,794	\$201,156,714	\$215,941,044

*Other revenues are the total from all non-significant fund sources, i.e. liquor tax, GO Bond Refunds, Sale of Property, etc.

Revenue Estimation: Budget preparation begins with revenue projections. To make those projections as accurate as possible, four types of techniques are used depending upon each revenue source's unique characteristics. In practice, most revenue source projections combine several of the methodologies.

- Informed/Expert Judgment (e.g. the advice of a departmental subject matter expert)
- Deterministic Techniques (e.g. formulaic revenues)
- Time Series Techniques (e.g. moving averages)
- Estimates from the State of Kansas and Shawnee County (e.g. transfer payments, property valuation estimates)

Additional resources include information from the State of Kansas Consensus Revenue Estimating Group, the Demographic Appendices in *The Governor's Budget Report*, *Kansas Tax Facts*, the *Budget Tips* put out by the League of Kansas Municipalities, economic data available from the U.S. Department of Labor and other federal agencies, and input from local business and tourism agencies.

Revenue Section

Major Revenue Sources:

General Property Taxes	<i>Funds:</i> General Fund, Special Liability, Debt Service, TIF			
<p><i>Revenue Description:</i> According to Kansas law, <i>ad valorem</i> (“based on value”) property taxes are computed with a calculation that takes into account the property’s use, residential, personal or commercial, and a percentage of its market value. These generally are not elastic or dependent upon the economy, except possibly for the state assessed commercial and industrial properties. However, they do reflect changes in real estate prices, which are affected by interest rates and changes in the local and national economy. A majority of states experienced extreme budget difficulties with declines in property valuations during the global credit crisis. Despite this experience, because of its historic stability, the property tax remains a mainstay in the revenue structure of most local governments.</p>	Annual Property Tax Revenues			
	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
	\$31,199,062	\$31,401,442	\$33,847,375	\$41,234,149
	<p><i>Projection Analysis:</i> Each year the County Appraiser evaluates property and applies an increase or decrease based on the market. Typically, during the budget process, the County Clerk provides an official estimate of property values. This amount is then used in determining financing for the proposed budget and the budget adopted by the City Council. The final assessed valuation is determined in November, which alters slightly the mill levy necessary to fund the budget.</p> <p>Based upon 2012 assessed valuation, each mill of property taxes raises \$997,000 in revenues, assuming 100% collections of taxes levied.</p>			

Sales Taxes	<i>Funds:</i> General Fund, Special Liability, CID, Debt Service			
<p><i>Revenue Description:</i> Sales tax is the principal non-property tax revenue source available to cities in Kansas. The rate in Topeka is currently 8.95%, with 1% going to City General Operating and 0.5% going towards the Street Sales Tax Fund.</p> <p>Because the sales tax is pro-cyclical (revenue from it expands and contracts with the business cycle), it is carefully and conservatively estimated. It can also be less than stable because of the potential for narrowing of the base by the Kansas Legislature and actions of surrounding jurisdictions.</p>	Annual Sales Tax Revenues			
	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
	\$49,934,630	\$49,011,364	\$49,395,000	\$49,421,000
	<p><i>Projection Analysis:</i> To ensure an accurate, realistic projection of sales tax revenues, the City has relied on a number of forecasting methods: year-to-year average, multi-year rolling average, and correlation with projected economic indicators. The extent and duration of the recent recession is the biggest unknown affecting sales tax estimates. Collections appear to be slowing as economic growth remains anemic and the State Consensus Revenue Forecasting Team sees continued weakness in collections at the State level over the next year.</p>			

Revenue Section

<p>Motor Fuel Tax</p> <p><i>Revenue Description:</i> Motor Fuel Tax is charged and collected by the State of Kansas as a fixed rate per gallon of gas sold. Total state collections are distributed to Kansas cities and counties pursuant to state law and must be used for highway purposes. Gas tax collections are highly sensitive to gas prices. As gas prices rise, demand declines, reducing City tax collections.</p>	<p><i>Funds:</i> Street Fund</p>								
<p>Annual Motor Fuel Tax Revenue</p>									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">2011 Act.</th> <th style="width: 25%;">2012 Act.</th> <th style="width: 25%;">2013 Est.</th> <th style="width: 25%;">2014 Adopted</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$5,434,007</td> <td style="text-align: center;">\$5,823,915</td> <td style="text-align: center;">\$5,678,104</td> <td style="text-align: center;">\$5,716,574</td> </tr> </tbody> </table>		2011 Act.	2012 Act.	2013 Est.	2014 Adopted	\$5,434,007	\$5,823,915	\$5,678,104	\$5,716,574
2011 Act.	2012 Act.	2013 Est.	2014 Adopted						
\$5,434,007	\$5,823,915	\$5,678,104	\$5,716,574						
<p><i>Projection Analysis:</i> The City's FY14 revenue estimate is based upon estimated distributions to the City produced by the League of Kansas Municipalities.</p>									

<p>Motor Vehicle Property Taxes</p> <p><i>Revenue Description:</i> Most motor vehicles are subject to personal property taxes paid at the time of annual registration. Kansas law requires the distribution of motor vehicle taxes among the State and all taxing subdivisions. These receipts are spread among the three funds that also receive property tax revenue—the General Fund, Special Liability Expense Fund, and the Bond and Interest Fund—in proportion to each fund's share of the total property tax levy in the prior year.</p>	<p><i>Funds:</i> General Fund, Special Liability, Debt Service</p>								
<p>Annual Motor Vehicle Tax Revenue</p>									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">2011 Act.</th> <th style="width: 25%;">2012 Act.</th> <th style="width: 25%;">2013 Est.</th> <th style="width: 25%;">2014 Adopted</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$3,339,172</td> <td style="text-align: center;">\$3,302,892</td> <td style="text-align: center;">\$3,023,691</td> <td style="text-align: center;">\$2,992,470</td> </tr> </tbody> </table>		2011 Act.	2012 Act.	2013 Est.	2014 Adopted	\$3,339,172	\$3,302,892	\$3,023,691	\$2,992,470
2011 Act.	2012 Act.	2013 Est.	2014 Adopted						
\$3,339,172	\$3,302,892	\$3,023,691	\$2,992,470						
<p><i>Projection Analysis:</i> The County Treasurer notifies the City of the subsequent year's estimate prior to May 10th. The estimate is based on prior year values.</p>									

<p>Electric Franchise Fees</p> <p><i>Revenue Description:</i> Electric franchise fees are applied to the gross receipts of electric utilities operating with the City. Currently, the fee for both electric utilities is 5%. Electric Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, as well as modifications to electric rates permitted by the Kansas Corporation Commission.</p>	<p><i>Funds:</i> General Fund</p>								
<p>Annual Electric Franchise Fee Revenue</p>									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">2011 Act.</th> <th style="width: 25%;">2012 Act.</th> <th style="width: 25%;">2013 Est.</th> <th style="width: 25%;">2014 Adopted</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$7,047,104</td> <td style="text-align: center;">\$7,370,407</td> <td style="text-align: center;">\$7,600,000</td> <td style="text-align: center;">\$7,500,000</td> </tr> </tbody> </table>		2011 Act.	2012 Act.	2013 Est.	2014 Adopted	\$7,047,104	\$7,370,407	\$7,600,000	\$7,500,000
2011 Act.	2012 Act.	2013 Est.	2014 Adopted						
\$7,047,104	\$7,370,407	\$7,600,000	\$7,500,000						
<p><i>Projection Analysis:</i> City collections of this revenue source have benefited from rate increases imposed by the utilities in recent years. Typical summer conditions helped this revenue source bounce back from the impacts of a cool summer in 2011.</p>									

Revenue Section

Gas Franchise Fees

Funds: General Fund

Revenue Description:

Gas franchise fees are applied to the gross receipts of natural gas utilities operating with the City. Currently, the fee for the sole natural gas utility in Topeka is 5%. Gas Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, changes in the price of wholesale natural gas, as well as modifications to natural gas rates permitted by the Kansas Corporation Commission.

Annual Gas Franchise Fee Revenue

2011 Act.	2012 Act.	2013 Est.	2014 Adopted
\$2,881,543	\$2,220,178	\$2,900,000	\$2,800,000

Projection Analysis:

Collections have rebounded in recent months resulting from more typical winter conditions and a rebound in wholesale natural gas prices. The FY14 projection is below the FY13 estimate assuming that the unseasonably cold and wet spring during 2013 will not recur in 2014.

Cable Franchise Fees

Funds: General Fund

Revenue Description:

Cable franchise fees are applied to the gross receipts of cable television utilities operating with the City. Currently, the fee for cable providers in Topeka is 5%. Cable franchise fees are dependent on the number of users and the level of service demanded by those users. This revenue source is impacted primarily by changing viewer habits, such as some users "cutting the cord" and dropping cable service, and the increasing costs of cable service over time.

Annual Cable Franchise Fee Revenue

2011 Act.	2012 Act.	2013 Est.	2014 Adopted
\$1,336,381	\$1,345,998	\$1,370,000	\$1,400,000

Projection Analysis:

The City budgeted a small increase in collections for FY14, anticipating rising cable service costs during the year producing higher gross receipts.

Licenses and Permits

Funds: General Fund, Law Enforcement

Revenue Description:

The City offers various licenses and permits for specific services in throughout the City. For instance, liquor licenses, special events, dog licenses and permits for new developments. Both building permits and business licenses were severely impacted by the downturn in the economy. Building permits have rebounded strongly in recent months.

Annual Licenses and Permit Revenues

2011 Act.	2012 Act.	2013 Est.	2014 Adopted
\$1,094,654	\$1,505,914	\$1,262,400	\$1,602,300

Projection Analysis:

A generally conservative approach is taken when making these estimates because of the built-in volatility and the gradually declining housing market. These estimates are made primarily by the expert city employees who have knowledge of the business or activity.

Revenue Section

Water User Fees	<i>Funds: Water Fund</i>			
<p><i>Revenue Description:</i> User fees are typically determined with the assistance of rate studies. Rate studies look at the financing needs of the particular utility, the rate base, changes in the number of users, and other factors to determine the rate level necessary to support a particular revenue stream. Customers that are city residents pay a lower rate than those outside the city limits.</p>	Annual Water User Fee Revenue			
	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
	\$27,691,685	\$31,739,338	\$29,734,372	\$30,867,027
	<p><i>Projection Analysis:</i> Water division staff produce estimated revenues based upon approved rates, the number of users and predicted usage. The City Council establishes the City's water rates and has not yet approved any change for FY14.</p>			

Wastewater User Fees	<i>Funds: Wastewater Fund</i>			
<p><i>Revenue Description:</i> User fees are typically determined with the assistance of rate studies. Rate studies look at the financing needs of the particular utility, the rate base, changes in the number of users, and other factors to determine the rate level necessary to support a particular revenue stream. Customers that are city residents pay a lower rate than those outside the city limits.</p>	Annual Wastewater User Fee Revenue			
	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
	\$23,402,072	\$24,140,962	\$24,971,099	\$25,054,792
	<p><i>Projection Analysis:</i> Water Pollution Control division staff produce estimated rates based upon approved rates, the number of users and predicted usage. The City Council establishes the City's wastewater rates and has not yet approved any change for FY14.</p>			

Stormwater User Fees	<i>Funds: Stormwater Fund</i>			
<p><i>Revenue Description:</i> User fees are typically determined with the assistance of rate studies. Rate studies look at the financing needs of the particular utility, the rate base, changes in the amount of impervious service, and other factors to determine the rate level necessary to support a particular revenue stream. This fee is only charged to in-city residents.</p>	Annual Stormwater User Fee Revenue			
	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
	\$6,615,539	\$6,543,551	\$7,319,007	\$6,694,581
	<p><i>Projection Analysis:</i> Water Pollution Control division staff produce estimated rates for the Stormwater Utility based upon approved rates, the number of users and estimated impervious share. The City Council establishes the City's stormwater rates and has not yet approved any change for FY14.</p>			

Revenue Section

Fines and Costs	<i>Funds:</i> General Fund, Law Enforcement, Court Technology			
	Annual Fine Revenues			
<i>Revenue Description:</i>	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
The majority of this revenue source is generated through the actions of the Municipal Court including fines, fees, court costs, and other court charges. Receipts from the Municipal Court are deposited in the General Fund. The other sources are parking fines and drug alcohol school fees.	\$2,521,864	\$2,556,171	\$3,011,000	\$3,210,500
	<i>Projection Analysis:</i>			
	These are based off of estimates and revenues from previous years. The municipal court judge indicates that higher revenues also result from more rigorous collection policies.			

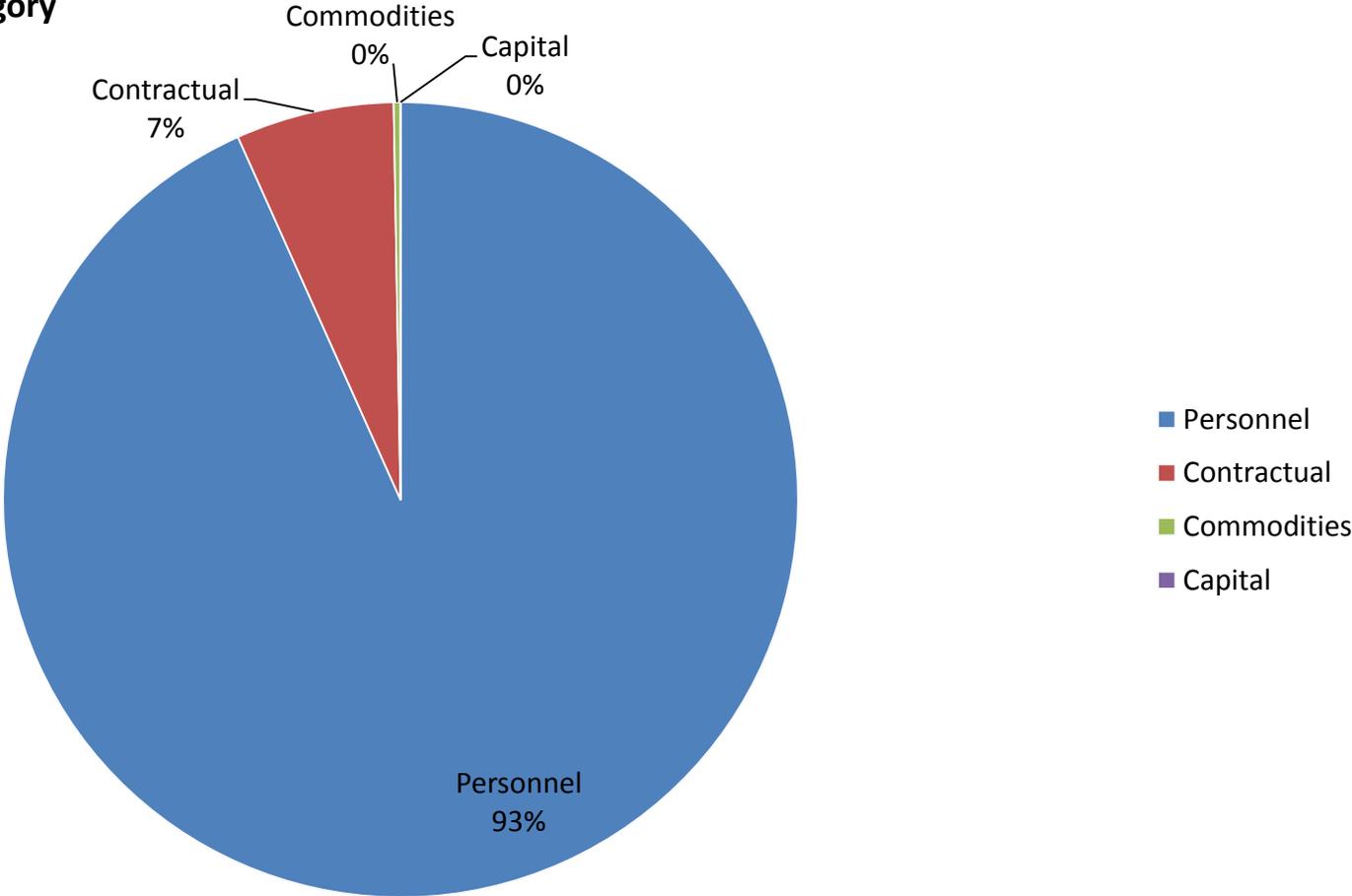
Parking Fees	<i>Funds:</i> Parking Fund			
	Annual Parking Fee Revenue			
<i>Revenue Description:</i>	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
The City of Topeka owns eight parking garages. Garage stalls are either leased or funded by hourly fees. Currently rates are set to more-or-less ensure a breakeven operation in the Parking Fund.	\$3,140,011	\$3,219,443	\$3,824,091	\$3,162,635
	<i>Projection Analysis:</i>			
	This revenue is based off of expert based estimation based off of trends, current pricing, spaces available and contracts/agreements. The FY14 budget continues a flat trend for revenue growth shown recent handouts.			

Transient Guest Taxes	<i>Funds:</i> Transient Guest Tax			
	Annual Transient Guest Tax Revenues			
<i>Revenue Description:</i>	2011 Act.	2012 Act.	2013 Est.	2014 Adopted
The Transient Guest Tax is charged on hotel nights within the city. The City Council sets the tax rate. The Transient Guest Tax is closely tied to the same factors as sales tax and is very sensitive to the broader economy.	\$1,964,711	\$1,950,933	\$2,100,000	\$2,450,000
	<i>Projection Analysis:</i>			
	Challenging to forecast, the FY14 projection is based upon recent trends. The revenue figures in the table below do not reflect the recently increased tax rate, as the incremental increase is dedicated to retirement of special assessment debt associated with the Sunflower Soccer facility improvements.			

City Council

TOTAL FTE: 10.5 (9 Elected)
TOTAL BUDGET: \$312,007

Expenditures by Category



City Council

The City Council conducts the business of the city by voting on ordinances, resolutions, applications, major plats, zoning petitions, receiving reports and other items.

Total Budget	\$ 312,007	FTEs 10.5 (9 elected)
Wages	\$ 197,191	
Benefits	\$ 93,882	
Contractual	\$ 20,074	
Commodities	\$ 860	
Capital	\$	
Other	\$	

Funding Source Breakdown

General Fund	\$ 312,007
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Department's Cost of Services (goals and deliverables by function)

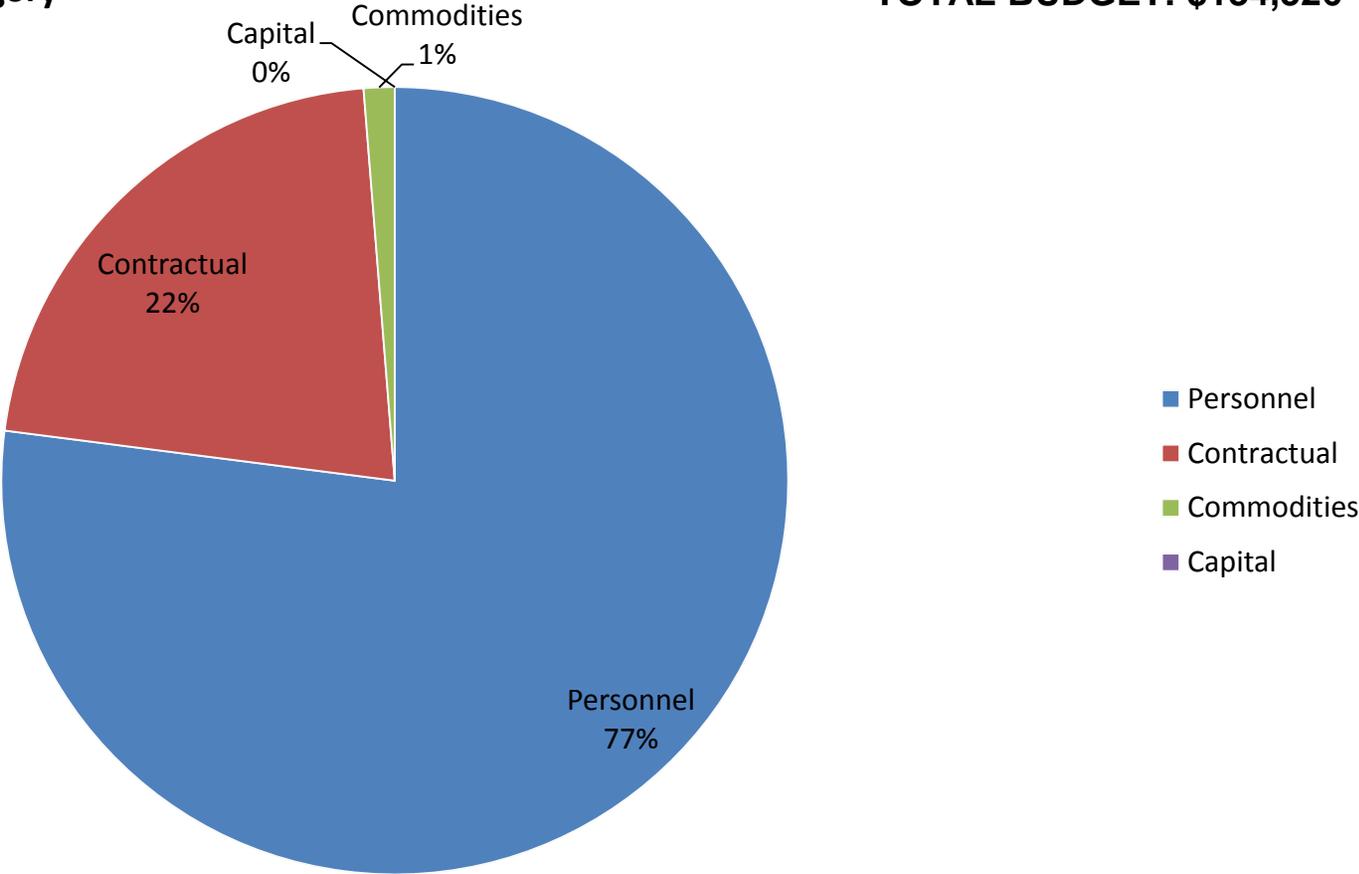
City Council	FTE: 10.5 (9 elected)	Budget: \$ 312,007	Fund: General
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The City Council is responsible for ensuring the effective implementation, administration and evaluation of City programs established through the policy directives of the governing body, serving as a resource for citizens and neighborhood groups, providing vision and leadership, strategic planning, and adoption of the annual operating budget and capital improvement project program.

Mayor's Office

Expenditures by Category

TOTAL FTE: 2 (1 elected)
TOTAL BUDGET: \$134,526



Mayor

The Mayor is responsible for providing leadership and marshaling public interest in and support for municipal activity. The Mayor actively promotes economic and cultural development, represents the City at local and regional endeavors, and serves on various boards, commission and authorities.

Total Budget	\$ 134,526	FTEs 2 (1 elected)
Wages	\$ 76,015	
Benefits	\$ 27,615	
Contractual	\$ 29,193	
Commodities	\$ 1,703	
Capital	\$	
Other	\$	

Funding Source Breakdown

General Fund	\$ 134,526
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Department's Cost of Services (goals and deliverables by function)

Mayor	FTE: 2	Budget: \$ 134,526	Fund: General
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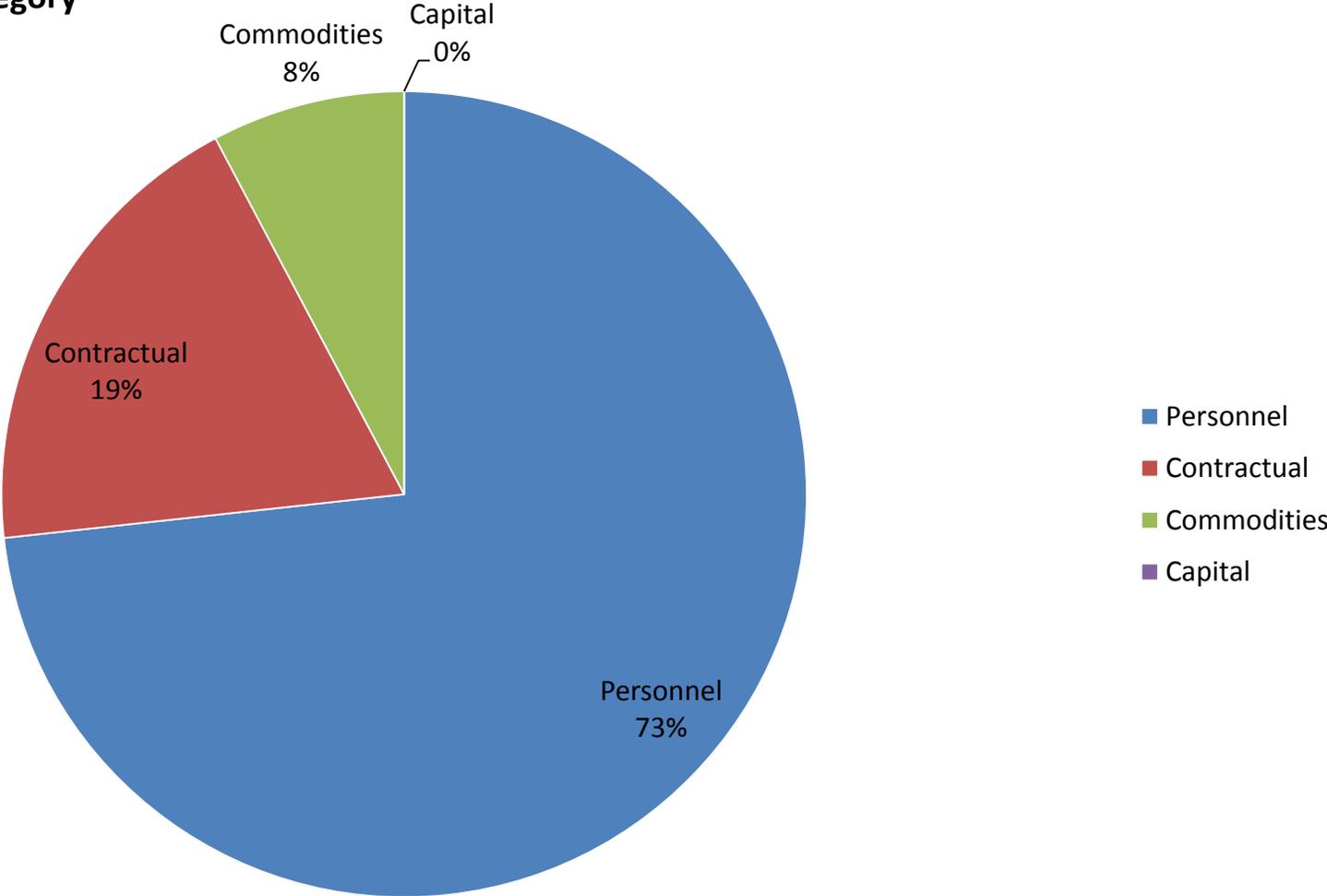
The Mayor is the chief elected officer of the city, responsible for providing leadership and marshaling public interest in and support for municipal activity. The Mayor is elected at-large and serves a four-year term. The Mayor makes recommendation to the Council for measures and legislation and also has a vote on charter ordinances and legislation for which the state law requires adoption by a majority vote of the governing body.

The Mayor serves as the City of Topeka ceremonial head, actively promotes economic and cultural development, represents the City at local and regional endeavors, serves on the Washburn Board of Regents and other local boards and makes appointments for 31 boards, commissions and authorities.

Executive Department

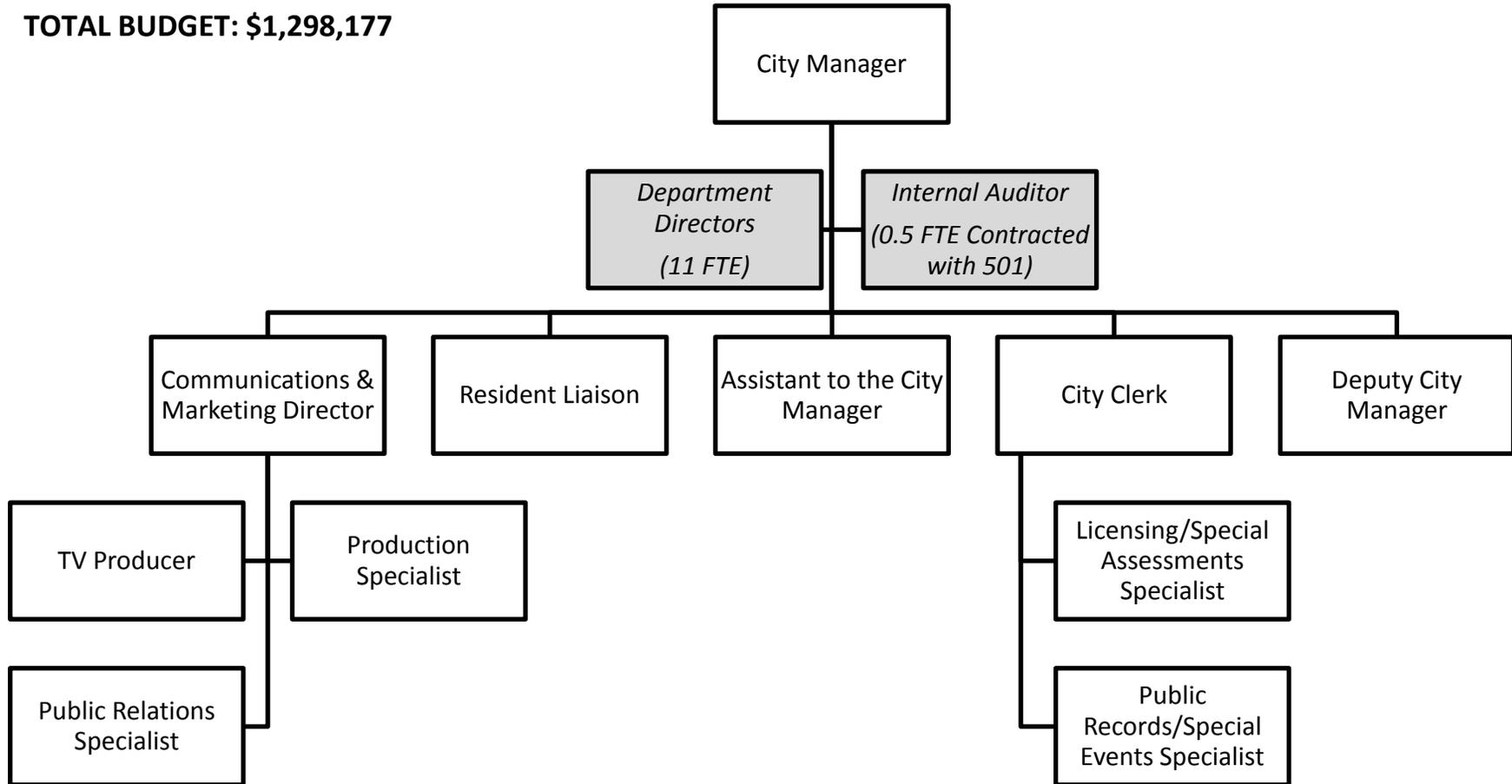
TOTAL BUDGET: \$1,298,177

Expenditures by Category



Executive Department

TOTAL FTE: 11
TOTAL BUDGET: \$1,298,177



Executive Department

The Executive department is responsible for the performance and productivity of all other city departments. It is composed of offices of the city manager, city clerk, and communications. It is responsible for delivering the highest level of quality information on policy, services, and activities of Topeka government to the citizen. The department also facilitates the delivery of information to the general public.

Total Budget **\$ 1,298,177** **FTEs 11**

Wages	\$ 744,141
Benefits	\$ 206,993
Contractual	\$ 246,283
Commodities	\$ 100,760
Capital	\$
Other	\$

Funding Source Breakdown

General Fund \$ 1,298,177

Department's Cost of Services (goals and deliverables by function)

City Manager FTE: 4 Budget: \$ 656,304 Fund: General

The City Manager's office is responsible for ensuring the effective implementation, administration and evaluation of City programs established through the policy directives of the Governing Body, serving as a resource for citizens and neighborhood groups, providing vision and leadership, strategic planning, and preparation of the annual operating budget and capital improvement project program.

City Clerk's Office FTE: 3 Budget: 262,628 Fund: General

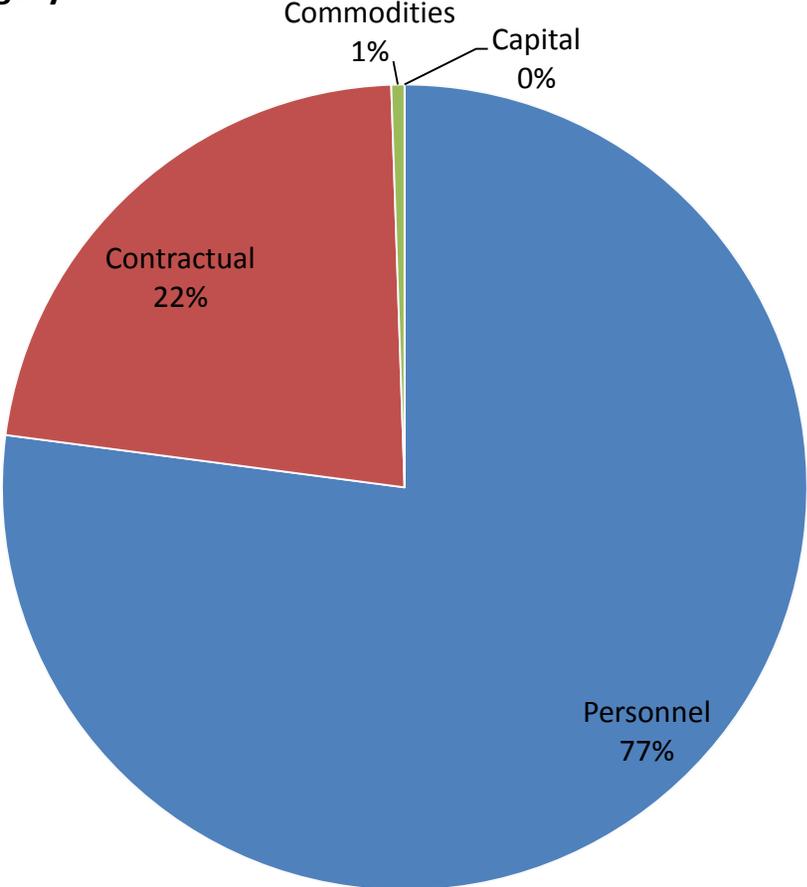
The office the City Clerk provides administrative support functions that are necessary for the day-to-day operations of the city manager, mayor, city council and other City personnel and provides essential customer service functions for the City of Topeka by serving as a link between the public and local government. The majority of City Clerk's Office services are mandated by the City Charter, Kansas State Statutes or City policy provisions. The City Clerk's office serves under the administrative direction of the City Manager.

City Communications FTE: 4 Budget: \$379,245 Fund: General

The City Communications team oversees the City's media relations efforts, maintains the cable TV channel City4, and coordinates internal and external communication campaigns.

Administrative and Financial Services Department

Expenditures by Category

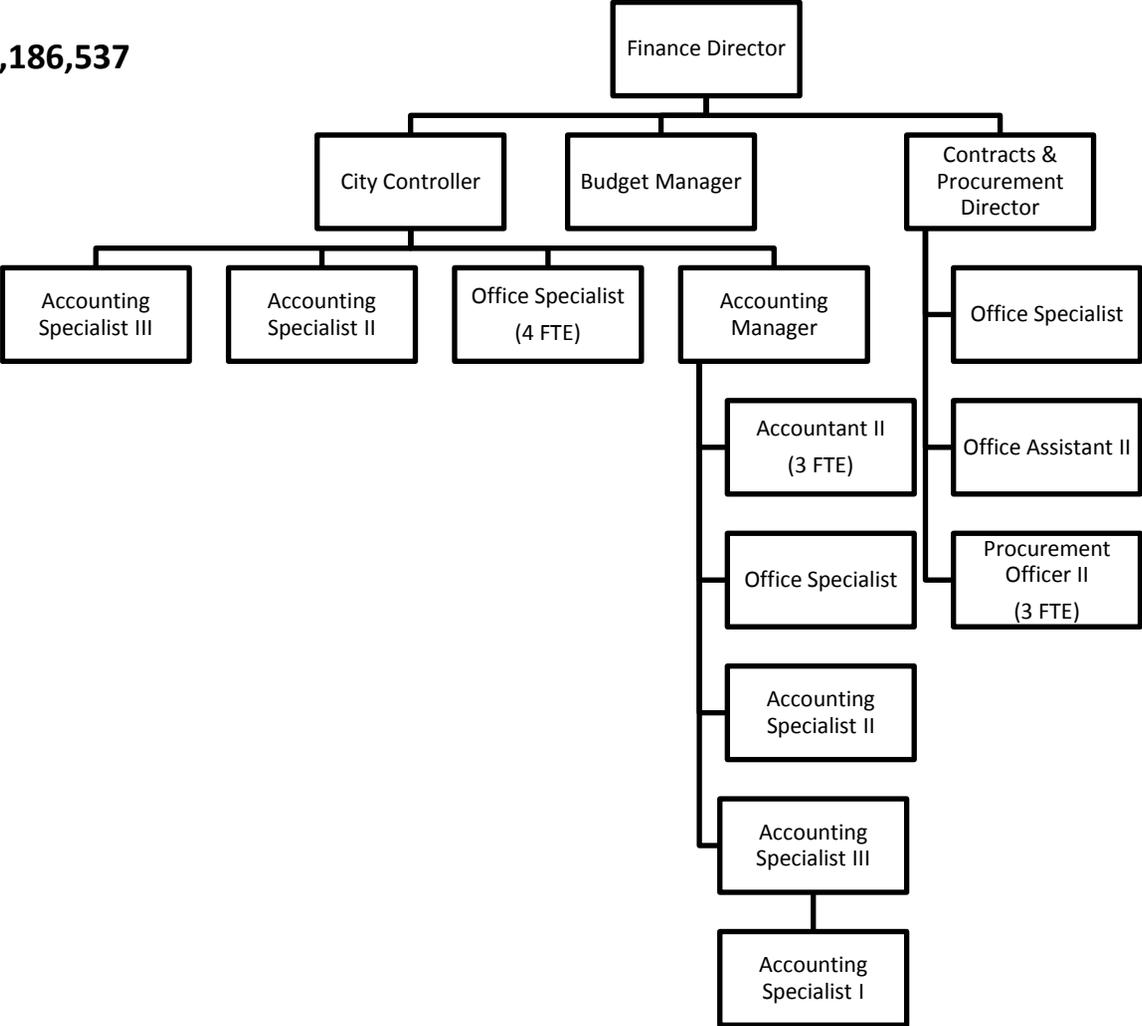


TOTAL FTE 23
TOTAL BUDGET: \$2,186,537

- Personnel
- Contractual
- Commodities
- Capital

Administrative and Financial Services Department

TOTAL FTE 23
TOTAL BUDGET: \$2,186,537



Administrative and Financial Services Department

The Finance Department is the lead City agency charged with stewardship of the public’s financial resources. Finance collects and tracks revenues, makes payments to employees and vendors, invests cash balances, issues and manages debt, provides periodic reporting on financial activities and results, and regulates the City’s purchases of goods and services to ensure fairness and transparency. Finance is primarily an internal service provider, supporting the City’s operating departments and other internal service providers. Finance prepares the City’s Comprehensive Annual Financial Report and assists in the development of the City’s operating and capital budgets.

Total Budget	\$ 2,186,538	Total FTEs	23
Wages	\$ 1,301,977		
Benefits	383,345		
Contractual	489,616		
Commodities	11,600		
Capital	0		
Other	0		

Funding Source Breakdown

General Fund	\$ 2,186,538
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Department’s Cost of Services (goals and deliverables by function)

Financial Reporting	FTE: 5	Budget: \$ 598,380	Fund: General
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The Financial Reporting function is primarily responsible for maintaining the transparency of city-wide financial systems. Financial Reporting develops and maintains periodic, month- and quarter-end reports, oversees all audits, develops the City’s annual operating and capital budget, and prepares the City’s Comprehensive Annual Financial Report.

Payroll	FTE: 6	Budget: \$ 456,056	Fund: General
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The Payroll & Benefits function manages the payment of wages bi-weekly for more than 1,000 employees, tracks employee time and attendance, maintains records of paid time off, and manages retirement systems for City employees.

Purchasing	FTE: 6	Budget: \$ 464,295	Fund: General
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The Purchasing function regulates the City’s purchases of goods and services to ensure a fair and transparent selection process consistent with City policy goals. Purchasing also reduces the costs of City operations by managing competition for the City’s purchases.

Treasury

FTE: 2

Budget: \$ 380,948

Fund: General

The Treasury function manages cash handing throughout the organization, invests the City's cash balances to produce interest income, and issues and manages the City's debt, including general obligation bonds, sales tax bonds and combined utility revenue bonds.

Business Operations

FTE: 4

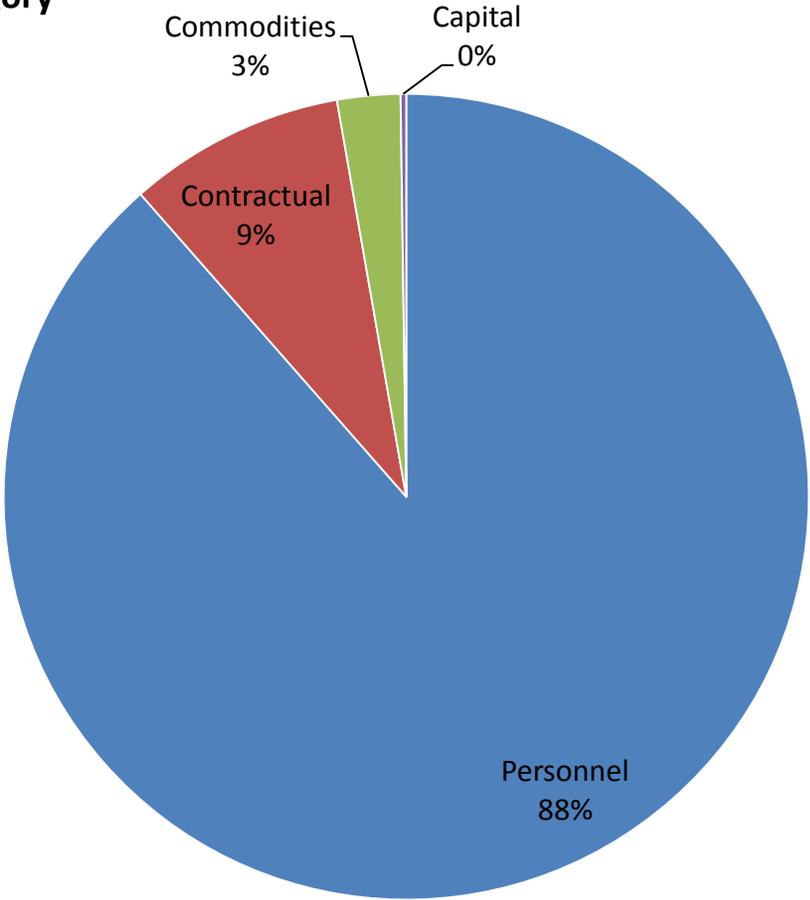
Budget: \$ 286,859

Fund: General

The Business Operations function is responsible for the basic financial activities required of any enterprise: collecting and tracking revenues and receipts, making payments to City vendors, and tracking those payments to ensure transparency.

Fire Department

Expenditures by Category



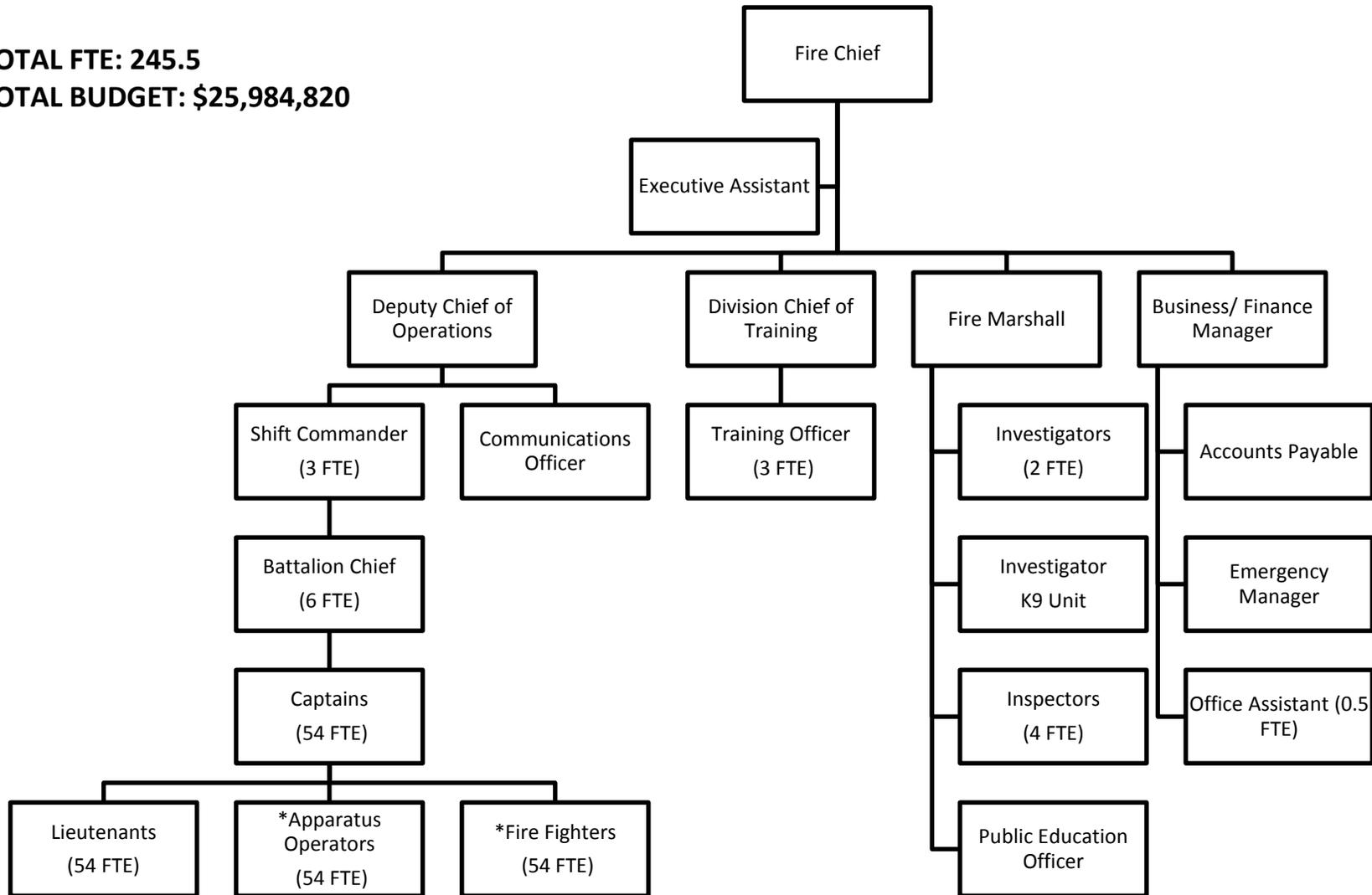
TOTAL FTE: 245
TOTAL BUDGET: \$25,984,820

- Personnel
- Contractual
- Commodities
- Capital

Fire Department

TOTAL FTE: 245.5

TOTAL BUDGET: \$25,984,820



* Can report to Lieutenants depending on who is the officer in charge.

Fire Department

The Topeka Fire Department exists for the purpose of enhancing public safety and improving the overall quality of life for our citizens. Our commitment, established in 1872, remains the same “to save lives and protect property.” Fire and Life Safety mitigations are our expertise.

Total Budget	\$ 25,984,820	Total FTEs	245
Wages	\$ 17,074,989		
Benefits	\$ 5,927,958		
Contractual	\$ 2,264,954		
Commodities	\$ 658,116		
Capital	\$ 58,803		

Funding Source Breakdown

General Fund	\$25,984,820
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Departments Cost of Services (goals and deliverables by function)

Administration	FTE: 5	Budget: \$673,367	Fund: General
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Essential to our success is excellent customer service, supported by trained employees and managed resources. Our Business Services, Operations, Training and Fire Prevention Divisions aid our administration’s focus to realize safer Topeka neighborhoods.

Training	FTE: 4	Budget: \$685,797	Fund: General
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Our Training Division provides professional certifications and skills based training to our firefighters through multifaceted programs that address many topics. We provide training to approximately 240 sworn firefighters who rely on their training and experiences to deal with any type of emergency in the community.

Fire Prevention	FTE: 9	Budget: \$1,120,454	Fund: General
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Our Fire Prevention Division includes fire inspection, fire investigation, fire and life safety education and public information. Our employees use the International Fire Code, along with City Ordinances, as a guide to provide fire and life safety information to the general public and local media.

Operations

FTE: 227

Budget: \$23,505,202

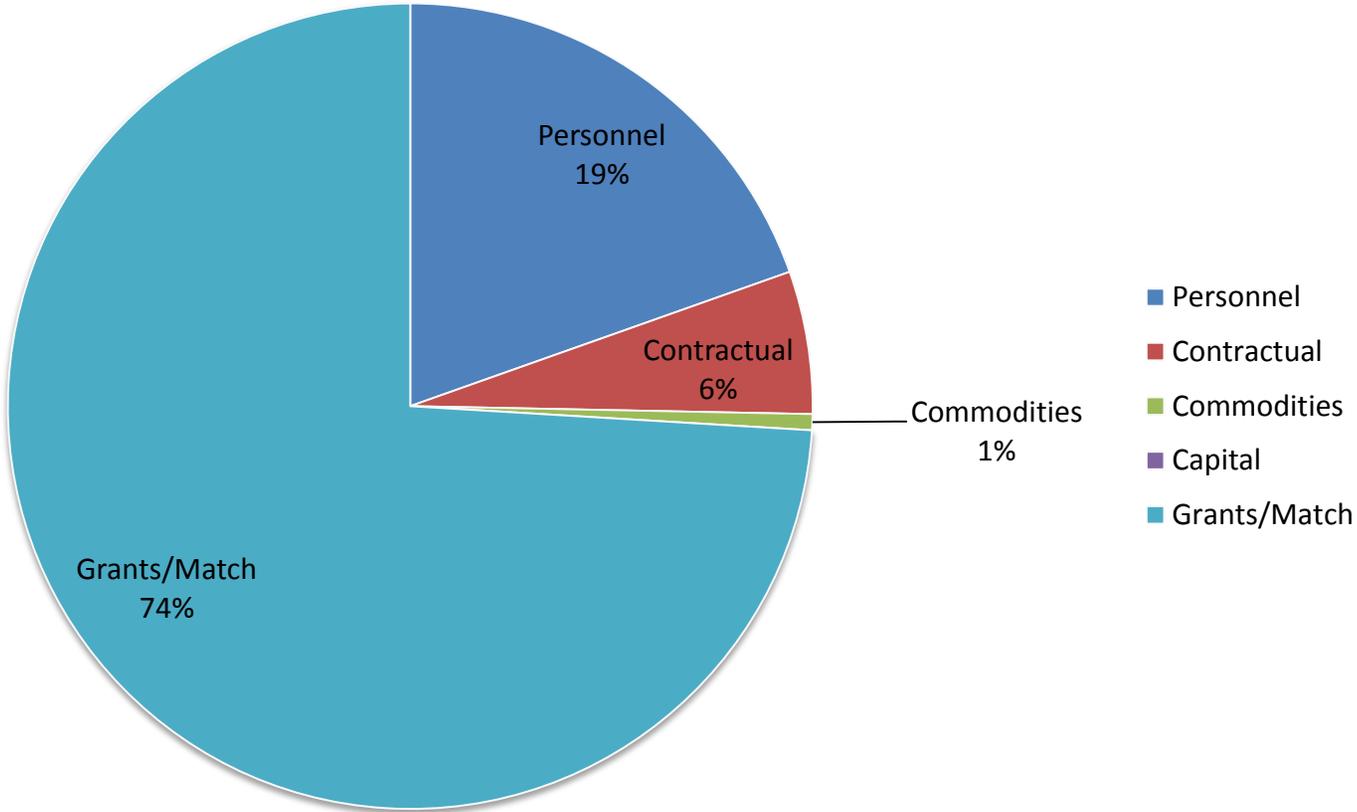
Fund: General

Our Operations Division provides emergency services from 12 fire stations which are strategically located throughout our City. Types of services are fire suppression, rescue, medical aid, and hazardous material response. Non-emergency services include pre-planning, public education and smoke alarm installation. Operations serve an area 61 square miles with a population of 127,473. Agreements are in place to provide or receive mutual aid assistance with surrounding communities. TFD also operates a technical rescue / confined space team and a hazardous response team with regional response.

Housing Neighborhood Development

Expenditures by Category

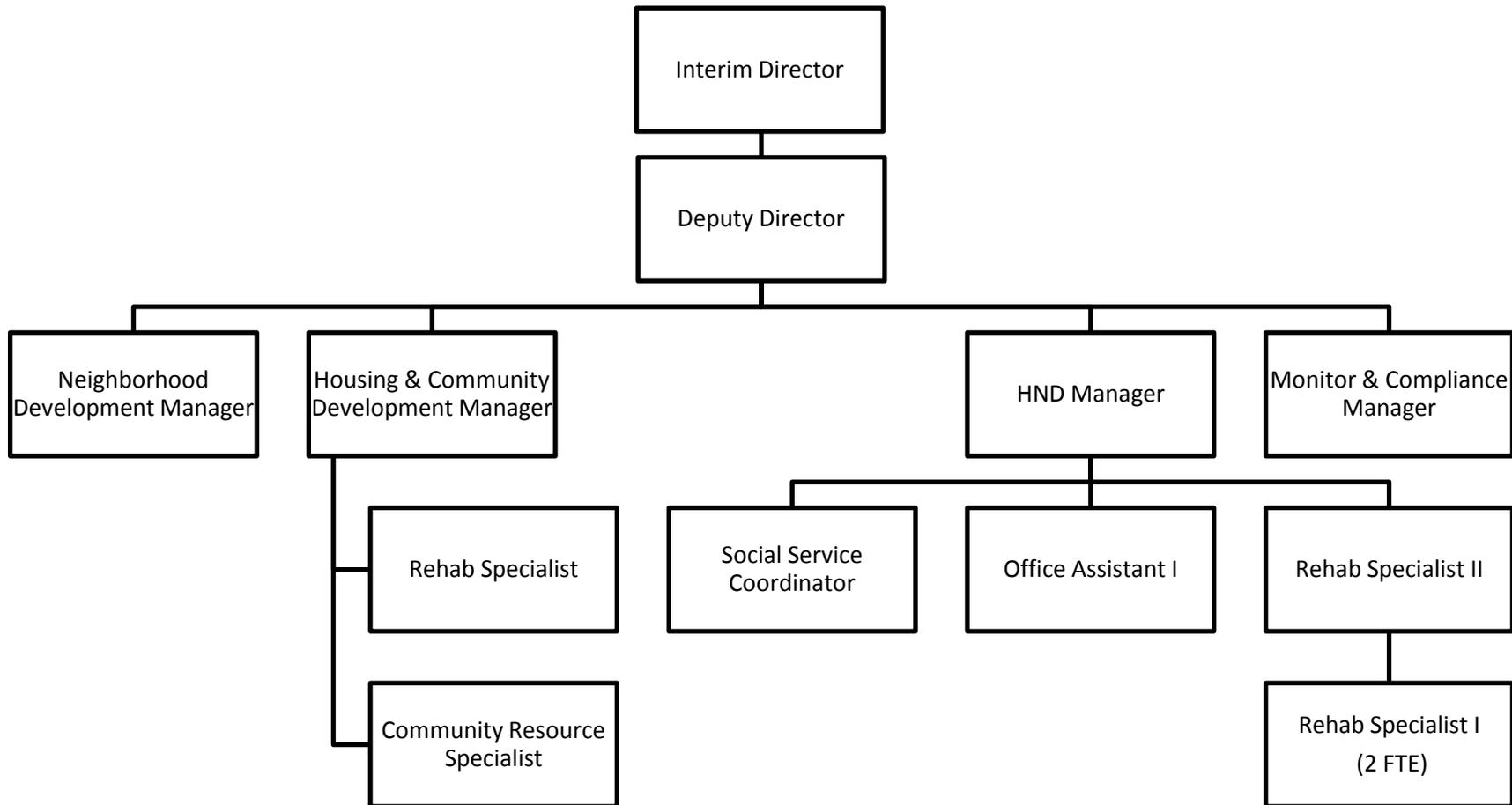
TOTAL FTE: 13
TOTAL BUDGET: \$4,908,788



Housing Neighborhood Development

TOTAL FTE: 13

TOTAL BUDGET: \$4,908,788



Housing & Neighborhood Development Department

The Housing & Neighborhood Development Department (HND) strives to enhance both individual wealth and community wealth within the City of Topeka. Individual wealth can be measured in a number of ways, including providing assistance to acquire a home, improvements to enable a citizen to remain in their home, and aiding a family to rise out of homelessness. Community wealth is enhanced by the improvement of housing stock, public facilities and infrastructure, as well as quality of life through neighborhood services. One measure of HND's efforts is the change in "neighborhood health" as reflected in the Neighborhood Health Map. It should also be noted that the vast majority of HND's resources come from federal grants through the US Department of Housing & Urban Development.

Total Budget	\$4,908,788	Total FTEs	13
Wages	\$ 711,166		
Benefits	\$ 208,970		
Contractual	\$ 322,523		
Commodities	\$ 31,412		
Capital	\$ 0		
Grants	\$ 3,634,717		

Funding Source Breakdown

General Fund	\$ 322,400		
		\$ 100,000 – Match for HOME Program	
		\$ 141,000 – Grants to Youth & Social Service Agencies	
		\$ 40,000 – Wages & Benefits	
		\$ 41,400 – Contractual	
Enterprise Fund	\$ 204,800		
		\$ 53,681 – Wages & Benefits	
		\$ 151,119 – Commodities & Purchased Services	
Other Fund	\$4,381,588		
		\$2,157,495 – Community Development Block Grant*	
		\$ 563,796 – HOME Investment Partnerships*	
		\$ 117,280 – Emergency Solutions Grant*	
		\$1,543,017 – Shelter Plus Care*	

**Subject to Federal Appropriations*

Departments Cost of Services (goals and deliverables by function)

Housing Development	FTE: 7	Budget: 1,407,996	Fund: CDBG Grant
		507,417	Fund: HOME Grant
		<u>100,000</u>	Fund: General
		2,015,413	

The Housing Development component consists of 13 programs. HND expects to rehabilitate 105 homes through Major Rehab, Exterior Rehab, Emergency Repair, and Accessibility Modifications; demolish 4 blighted structures as part of the Voluntary Demolition program; assist 9 first time homebuyers through the TOTO Program; 120 individuals receive homebuyer counseling, 3 rental units will be developed by a CHDO, 55 renters will receive deposit assistance and approximately 8,000 hours of service will be provide by two inmate crews.

Community Development	FTE: 1	Budget: 150,000	Fund: CDBG Grant
		204,800	Fund: Inmate
		<u>25,000</u>	Fund: General
		\$ 379,800	

The Community Development component consists of two programs. The Neighborhood Empowerment Program will improve public facilities (primarily sidewalks and parks) in approximately seven NIAs. The City Inmate Program consists of the Neighborhood Action Team B and Code Inmate crews, as well as the HND Inmate Coordinator. These two crews provide approximately 10,000 hours of service to the City.

Neighborhood Services	FTE: 1	Budget: \$ 118,000	Fund: CDBG Grant
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The Neighborhood Services component consists of two programs, NIA Support and Anti-Blight Activities (neighborhood cleanups and an inmate crew). NIA Support will provide assistance to 20 NIAs in the form of newsletters and operational support. Anti-Blight will assist the cleanups of the 20 NIAs and an inmate crew which will provide 4,000 hours of services and remove approximately 150 tons of trash and debris.

Homeless Programs	FTE: 1	Budget: 1,419,576	Fund: Shelter Plus Care Grant
		108,484	Fund: ESG Grant
		<u>20,000</u>	Fund: General
		\$ 1,548,060	

Homeless Programs component consists of two programs. Emergency Solutions Grant provides shelter and essential services to 100 households who are or maybe at risk of homelessness. Lastly, the Shelter Plus Care Program provides rental assistance and supportive services to 235 households.

Youth & Social Services	FTE: 1	Budget:	140,000	Fund: CDBG Grant
			141,000	Fund: General - City Grant
			<u>30,000</u>	Fund: General
			\$ 311,000	

Youth & Social Services fund approximately six organizations through CDBG, as well as another 12 through City GF. These 18 organizations provide services to approximately 23,000 individuals.

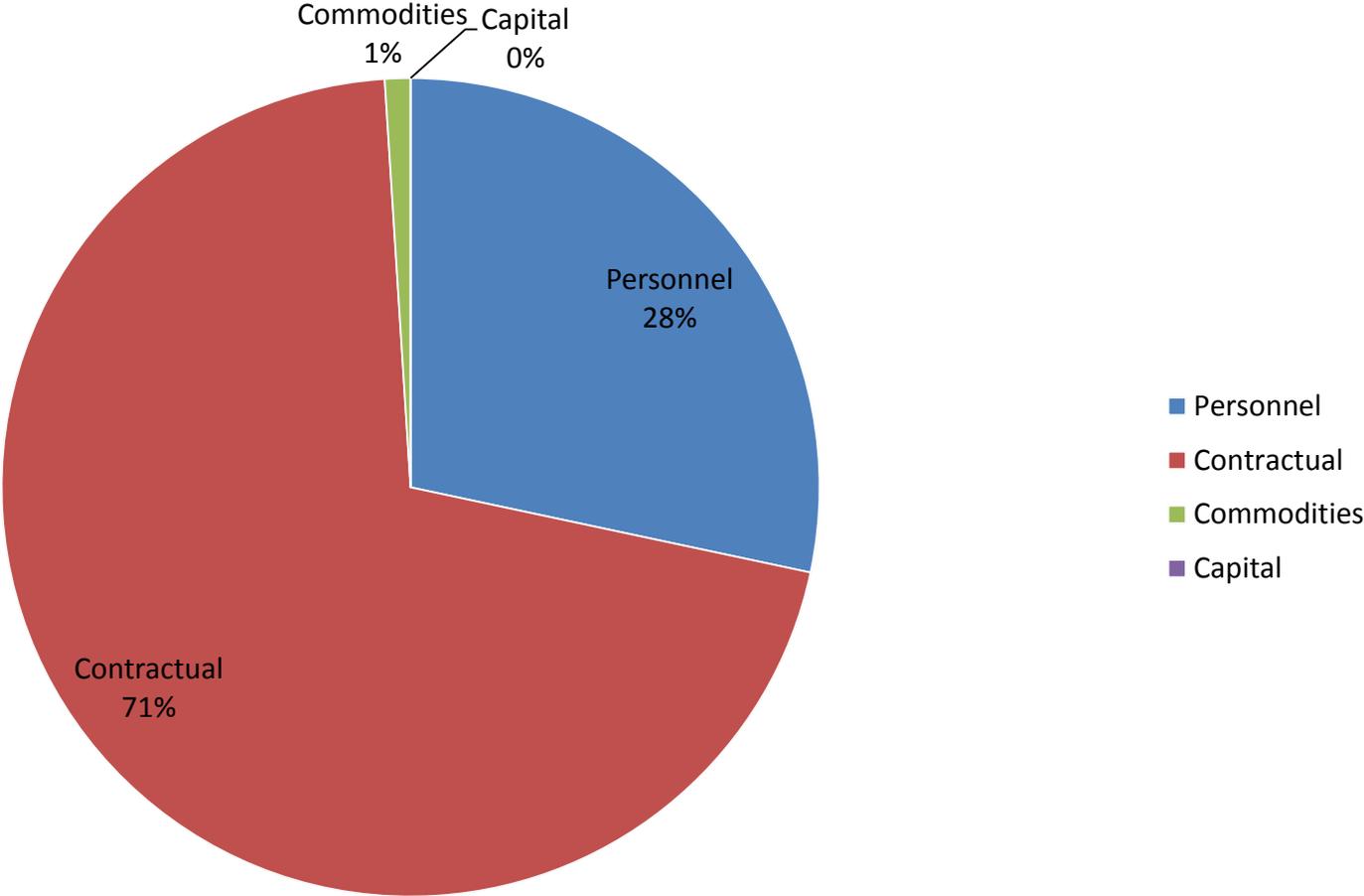
Administration	FTE: 2	Budget:	530,115	Fund: Federal Grants
			<u>6,400</u>	Fund: General
			\$ 536,515	

HND Administration provides program implementation and oversight for the Department. This includes the application process and reporting requirements for four federal funding programs, as well as ensuring compliance with various federal regulations, from environmental review to lead based paint and Section 504 compliance.

Human Resources Department

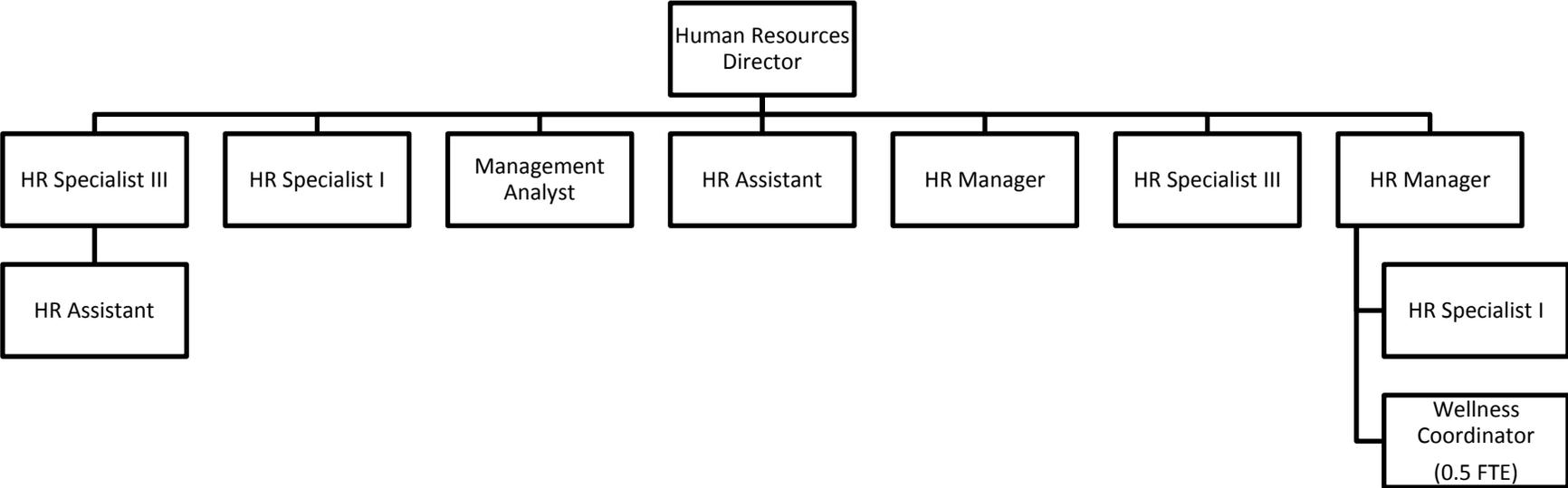
TOTAL FTE: 10.5
TOTAL BUDGET: \$2,618,715

Expenditures by Category



Human Resources Department

TOTAL FTE: 10.5
TOTAL BUDGET: \$2,618,715



Human Resources Department

The Human Resources Department provides core administrative services which support all employees through close coordination with the City Manager and all departments. The primary functional areas include: recruitment, position classification, compensation, employee relations, labor relations, benefit programs, risk management, occupational health, wellness programs, employee training and development, maintenance of the HR modules of the Lawson and HR InTouch Systems and employee recognition.

Total Budget	\$2,618,715	Total FTEs	10.5
Wages	\$ 575,120		
Benefits	\$ 166,996		
Contractual	\$ 1,850,149		
Commodities	\$ 26,450		
Capital	\$ 0		
Other	\$ 0		

Funding Source Breakdown

General Fund	\$ 998,461
Workers Comp Fund	\$ 1,620,254

Departments Cost of Services (goals and deliverables by function)

General HR Administration FTE: 2 Budget: \$ 207,933 Fund: General
Employee & Labor Relations

This functional area is comprised of the Human Resources Director and HR Assistant and is responsible for the general oversight of the functions of the Human Resources Department. The HR Assistant provides clerical support for all department functions. The Human Resources Director works closely with legal staff and department management on labor relations matters including contract negotiations through participation on the labor negotiation oversight committee; investigates complaints; responds to grievances; ensures policy and contract compliance; makes recommendations for policy revision and development.

Recruitment/Position Classification FTE: 2 Budget: \$ 142,296 Fund: General
Compensation

This functional area handles position recruitment including police and fire civil service processes, coordinates, oversees candidate interview processes, and participates in the interview process as needed; is responsible for position budgeting; conducts candidate drug screen and background checks; coordinates and facilitates new employee orientation; conducts market surveys for COT positions and participates in market surveys; conducts data analytics on position history; develops and revises position

classifications and position descriptions; reviews position descriptions to ensure appropriate classification and in response to reclassification requests. This functional area also coordinates employee service awards and employee recognition programs.

HRIS/Personnel Administration FTE: 2 Budget: \$ 166,027 Fund: General

This functional area is responsible for personnel administration with the Lawson HR Modules, HR InTouch and IntelliTime. The staff in this functional area is comprised of an HR Assistant responsible for data entry of new hire information, salary and position change information, payroll deduction information, personal information changes and other miscellaneous changes. Additionally, there is a Management Analyst assigned to this functional area who is responsible for system design, implementation, setup maintenance and reporting. This functional area works very closely with payroll staff on personnel adjustments which impact payroll processing. Additionally this functional area works with department managers to set up manager self-service and reporting options for department to assist with greater access to data and improve efficiency.

**Benefits Administration/Wellness/
Occupational Health** FTE: 2.5 Budget: \$ 350,872 Fund: General

This function is managed by the Benefits Manager and has one full-time support person for benefits administration and one part-time wellness coordinator dedicated to the administration of the Wellness Center and coordination of wellness programs. This function is responsible for the administration of healthcare, prescription, dental, vision, short-term disability and cancer plans, deferred compensation, KPERS retirement plans. Additionally, this functional area manages employee physicals, fitness-for-duty evaluations, drug screens, and leaves of absence.

Employee Training & Development FTE: 1 Budget: \$ 131,333 Fund: General

This function coordinates city-wide employee development training and supervisory and management training. Additionally, this position manages performance appraisal compliance, striving to ensure employees receive timely performance evaluations. Also, assists supervisors with completion of performance evaluations and addressing performance and conduct issues. Administers the grievance process and assists with employee relations matters.

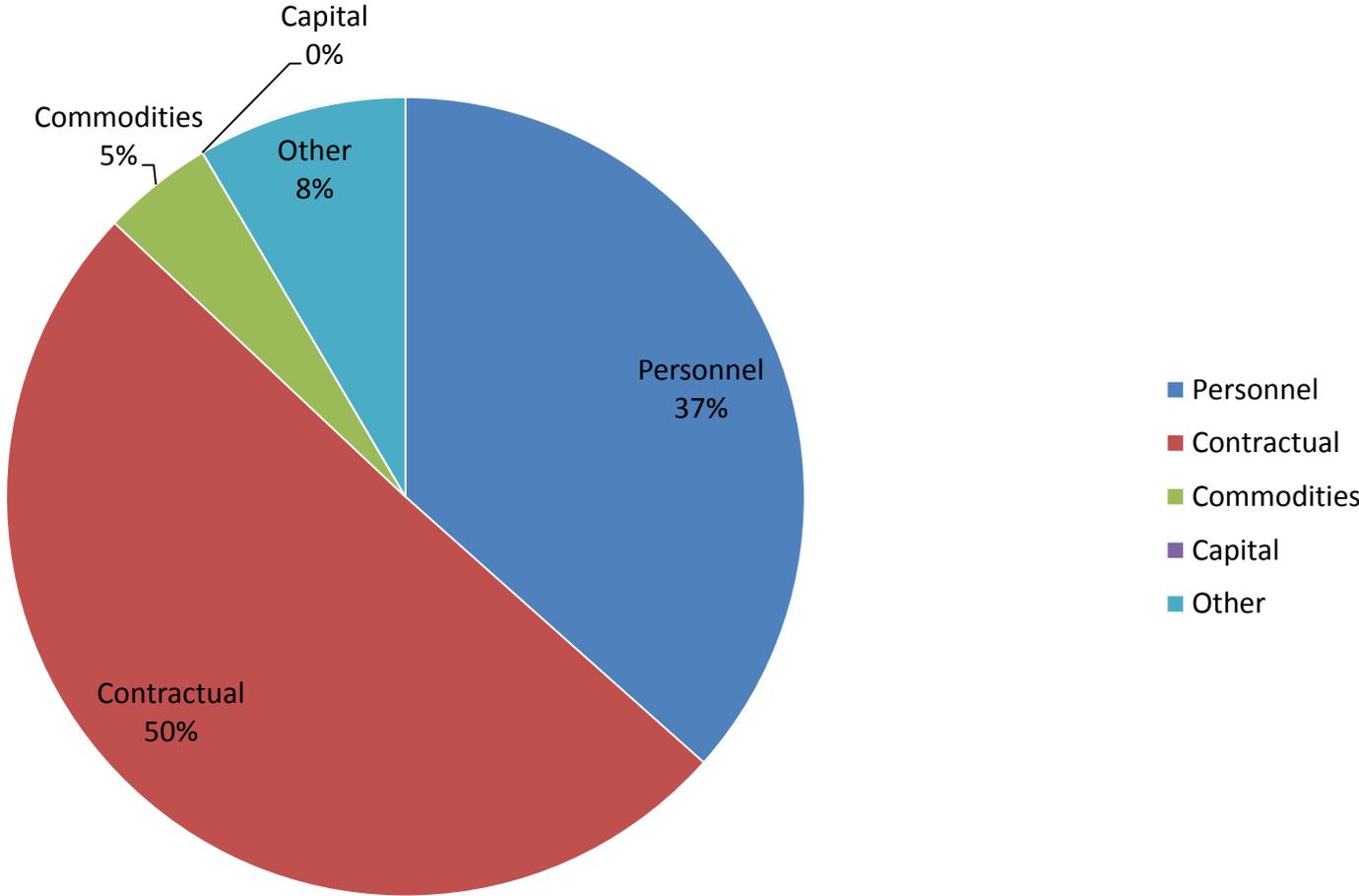
Risk Management Administration FTE: 1 Budget: \$ 1,620,254 Fund: Workers compensation

This function is responsible for administration of property, vehicle, workers compensation and miscellaneous insurance policies. This function interacts with the worker's compensation third party administrator and acts as a liaison between the TPA, employees, providers, and legal counsel on worker's compensation claims. Works with departments on claims filings and identifies training needs to improve overall safety of employees and reduce accidents and injuries.

Information Technology Department

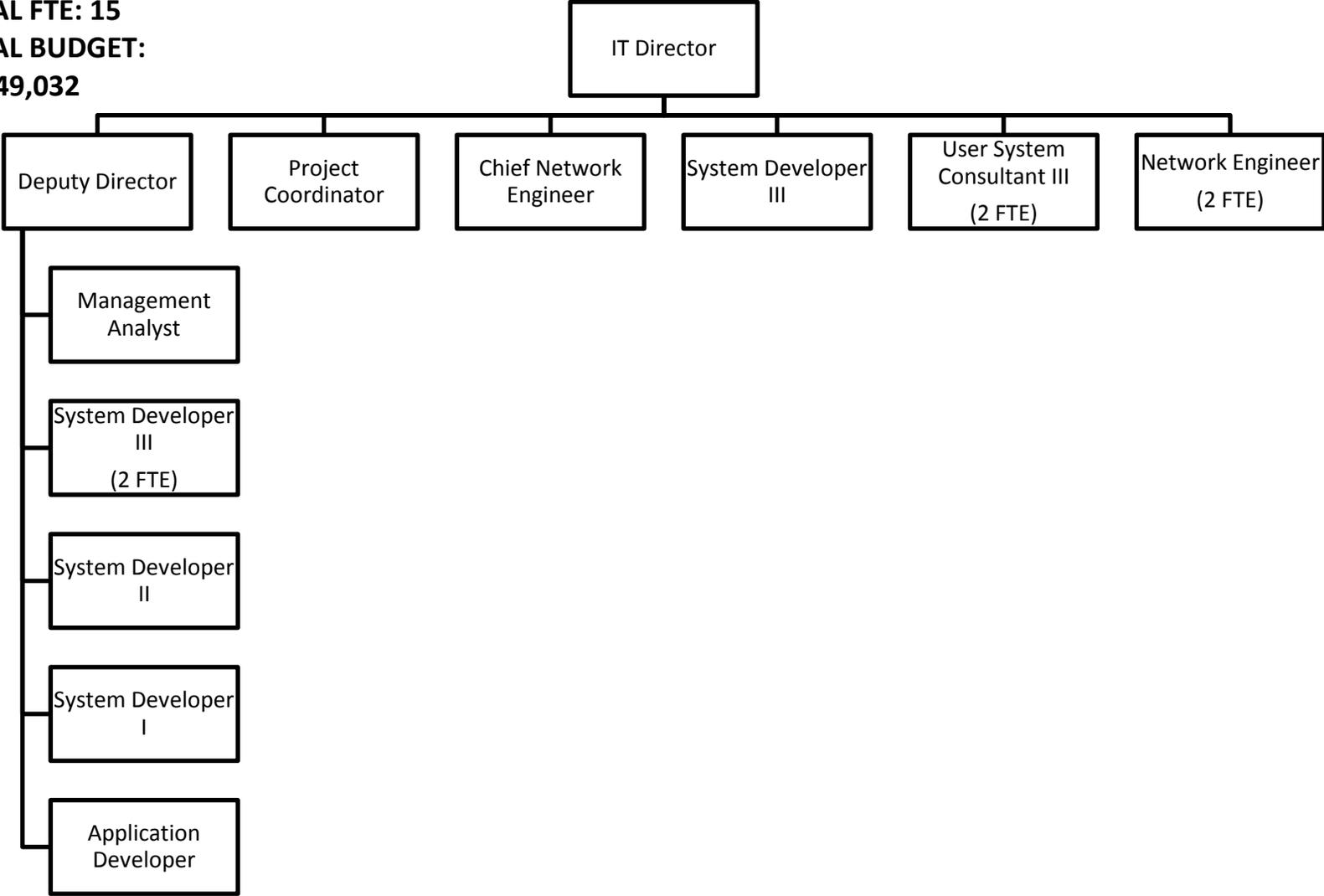
Expenditures by Category

TOTAL FTE: 15
TOTAL BUDGET: \$3,419,033



Information Technology Department

TOTAL FTE: 15
TOTAL BUDGET:
\$3,349,032



Information Technology Department

The Information Technology Department is responsible for all IT Telecommunications, IT Computing and IT Business System functions within the computing enterprise of the City of Topeka. Major functions include fiscal management of the IT Fund, IT system asset management, IT contract administration, IT system engineering and deployment, IT system maintenance and administration, IT consulting, data analytics and end-user support.

Total Budget	\$ 3,419,033	Total FTEs 15
Wages	\$ 1,013,881	
Benefits	\$ 285,104	
Contractual	\$ 1,685,892	
Commodities	\$ 150,487	
Other	\$ 283,669	

Funding Source Breakdown

Other Fund - IT	\$ 3,342,661
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Departments Cost of Services (goals and deliverables by function)

Telecom	FTE: 2	Budget: \$ 697,606	Fund: IT
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The services provided by the IT Telecom Program are outside plant fiber optic system maintenance and construction, structured cabling, leased telephone circuits, and telephone system maintenance. The deliverables of this program are interconnectivity of all computing systems within City facilities and voice communications. The goal for this program is to strive for maximum availability (up-time) for all telecommunication circuits and systems that support voice and data communications functions within the enterprise.

Computing

FTE: 6

Budget: \$ 1,579,274

Fund: IT

The services provided by the IT Computing Program are data networking systems, engineering, administration, maintenance and upgrades, personal computing systems rent, administration, maintenance and upgrades, IT Server and mass storage systems engineering, administration, maintenance and upgrades and information security systems, information security system engineering, administration, maintenance and upgrades. The deliverables of this program are enterprise IT computing systems, administration and maintenance necessary to support IT business systems across the enterprise. The goals for this program are maximum up-time for all IT computing systems that support IT Business system functions within a safe and secure computing environment across the enterprise.

Business Systems

FTE: 7

Budget: \$1,142,153

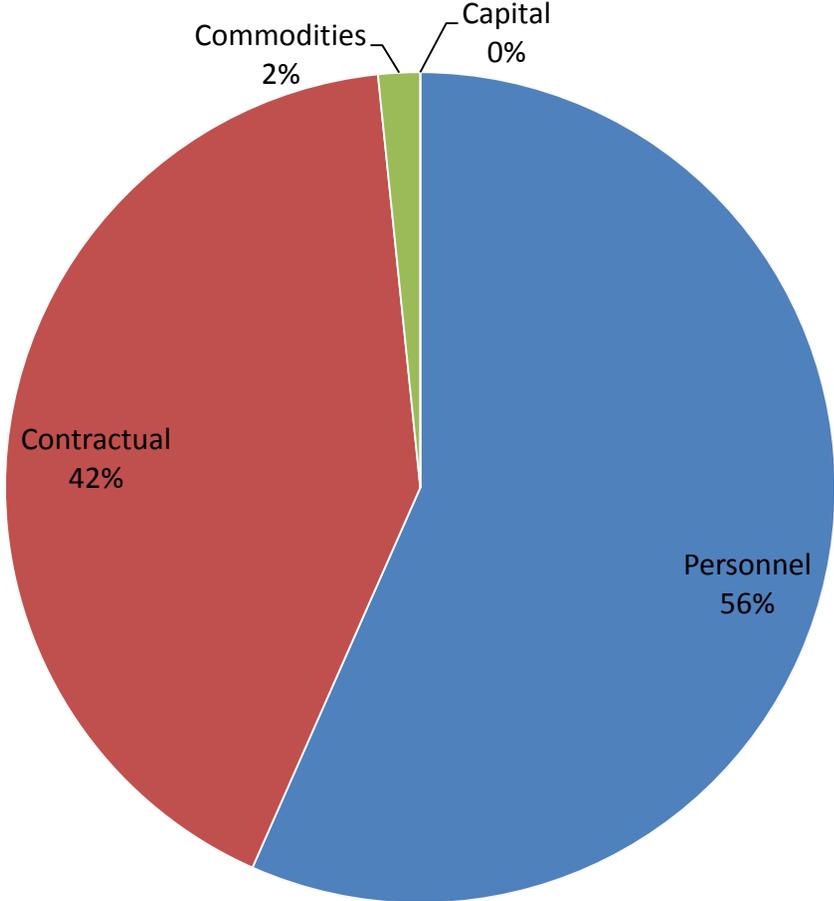
Fund: IT

The services provided by the IT Business Systems Program are system engineering, administration, data analytics, maintenance and upgrades of information technology based information systems across the enterprise. The deliverables of this program are enterprise software and application business systems, back-end database systems, administration, maintenance, system consulting and data analytics necessary to support IT business systems use across the enterprise. The goals for this program are maximum up-time for all IT business systems and back-end database systems that support business functions within a safe and secure computing environment across the enterprise.

Legal Department

TOTAL FTE: 14
TOTAL BUDGET: \$2,136,927

Expenditures by Category

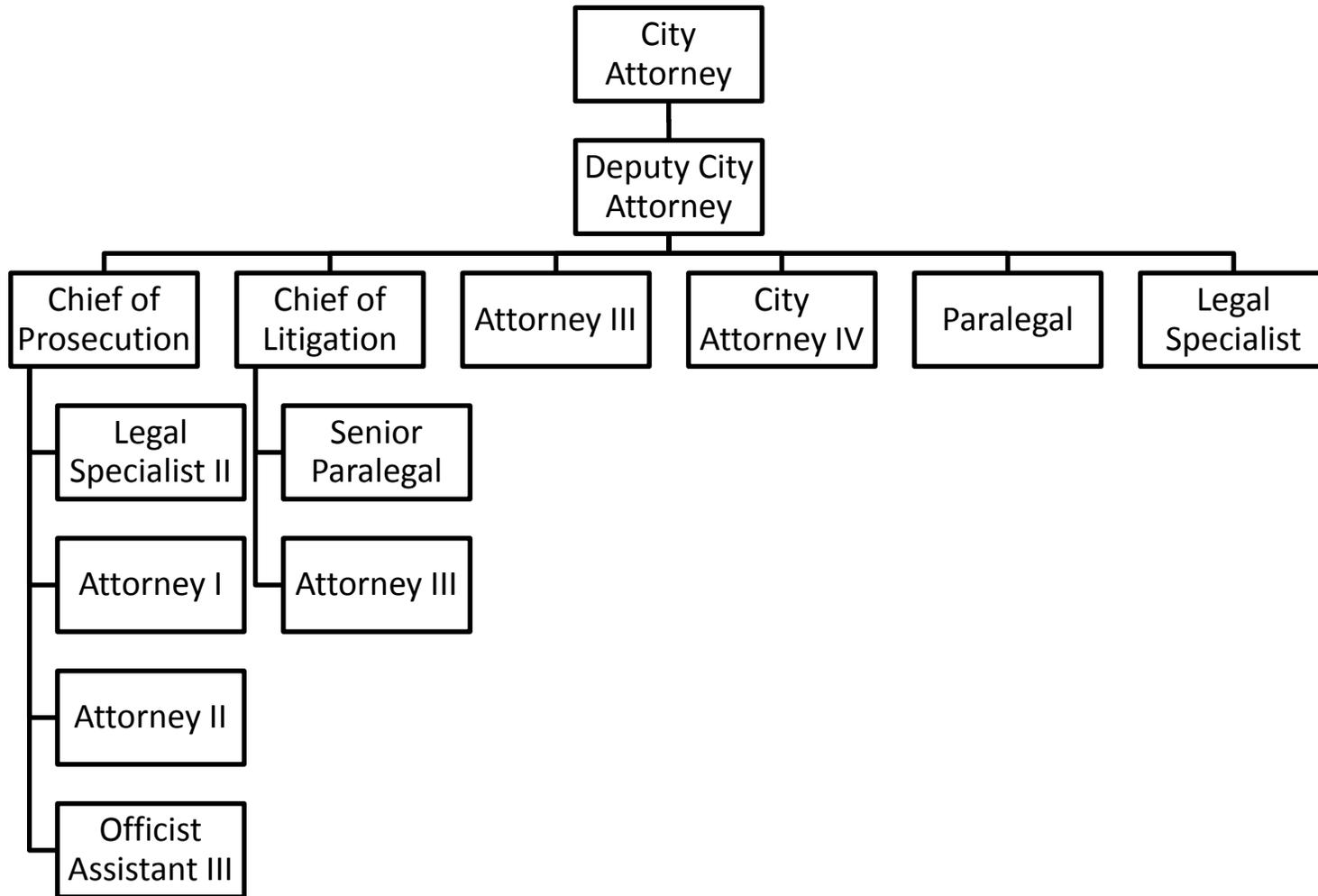


- Personnel
- Contractual
- Commodities
- Capital

Legal Department

TOTAL FTE: 14

TOTAL BUDGET: \$2,136,927



Legal Department

Legal services are provided to the City Manager, city departments, employees, City Council, boards and commissions. In addition, alleged violations of city ordinances are prosecuted in the Municipal Court.

Total Budget	\$2,136,927	Total FTEs	14
Wages	\$ 951,816		
Benefits	\$ 258,194		
Contractual	\$ 892,117		
Commodities	\$ 34,800		

Funding Source Breakdown

General Fund	\$ 1,140,437
Special Liability	\$ 996,490

Departments Cost of Services (goals and deliverables by function)

Government Law Section FTE: 6 Budget: \$487,630 Fund: General

The Government Law Section provides legal advice and representation to the City of Topeka. Specifically, the Government Law Section prepares ordinances, reviews contracts, processes Kansas Open Records Act inquiries, reviews bankruptcy claims, negotiates with labor unions and advises the City Manager, Mayor, city departments, employees, City Council, boards and commissions.

Prosecution Section FTE: 5 Budget: \$652,807 Fund: General

The prosecution section represents the City of Topeka in criminal litigation involving criminal violations of the City code. In 2012-2013, the prosecution section prosecuted 17,850 Municipal Court cases and handled 25 appeals to Shawnee County District Court.

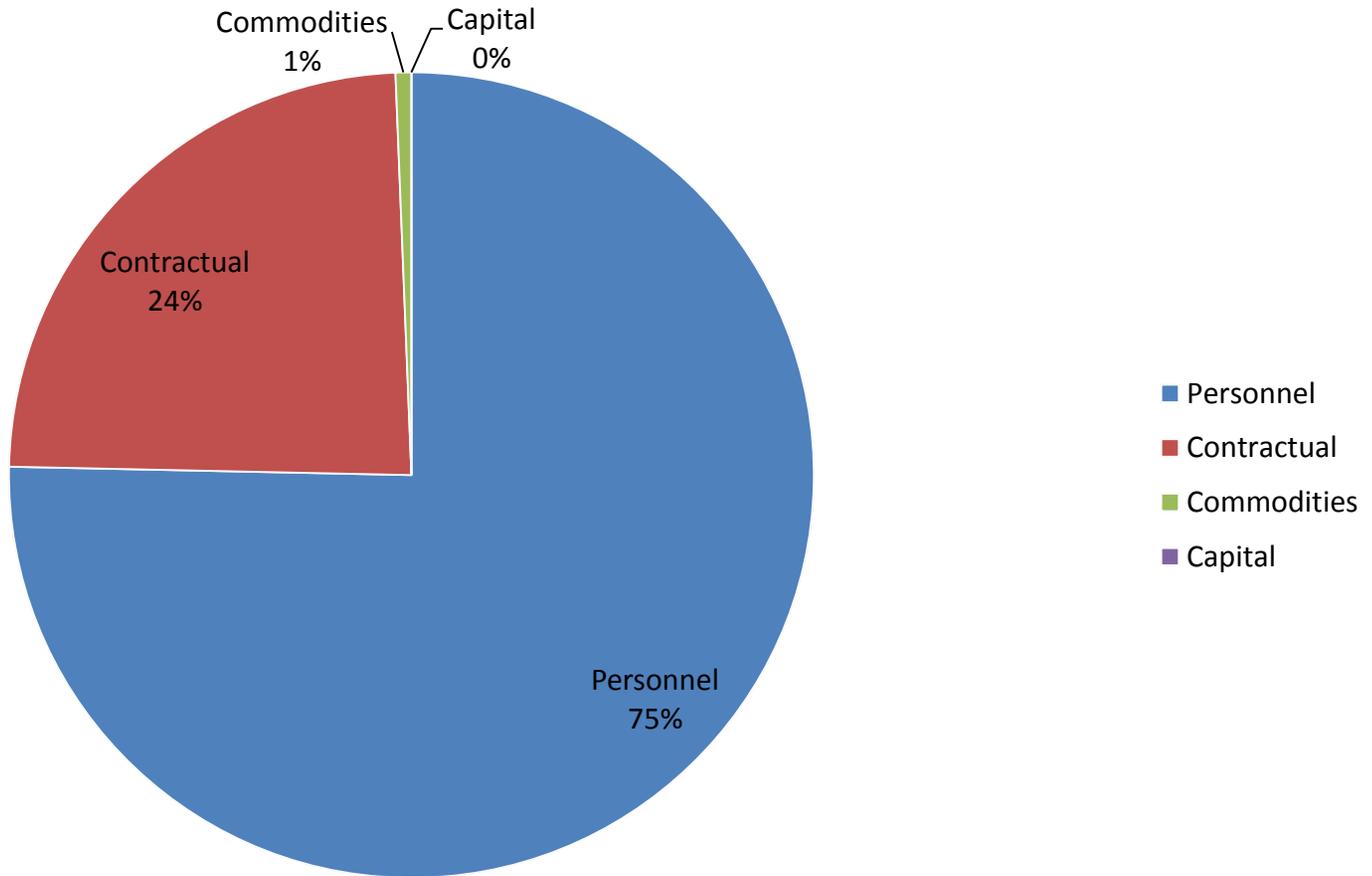
Litigation FTE: 3 Budget: \$996,490 Fund: Special Liability

Litigation services are provided to pursue claims on behalf of the City of Topeka and defend the City its officers and employees. Service provision occurs in a variety of settings including administrative proceedings, State and Federal courts, mediations and arbitrations. The litigation section also handles all appeals involving the City of Topeka on both the State and Federal Level.

Municipal Court

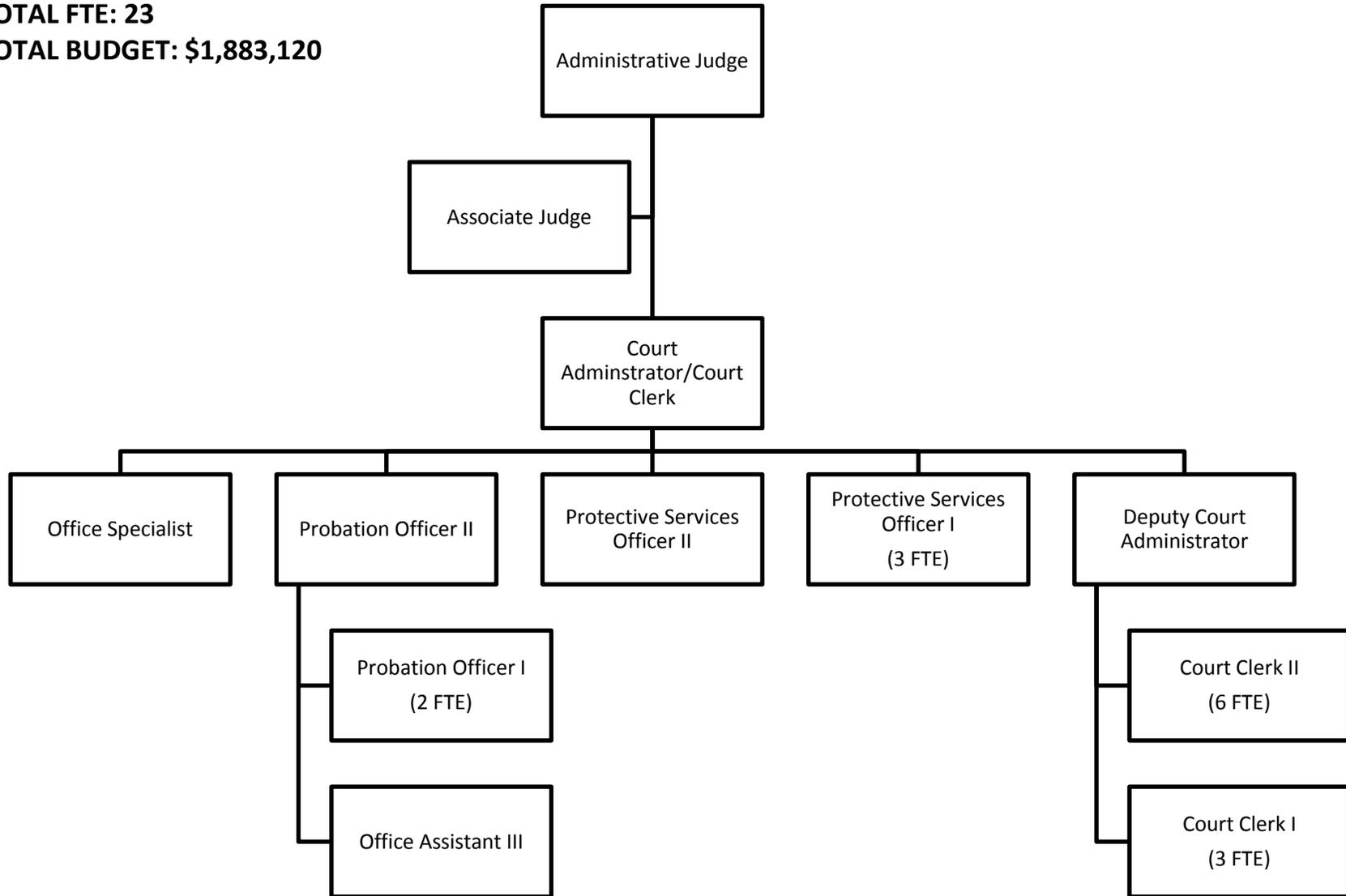
TOTAL FTE: 23
TOTAL BUDGET: \$1,883,120

Expenditures by Category



Municipal Court

TOTAL FTE: 23
TOTAL BUDGET: \$1,883,120



Municipal Court

The Topeka Municipal Court, through its judges and staff, adjudicates traffic infractions and misdemeanor offenses that are alleged to have occurred within the Topeka city limits pursuant to applicable provisions of City Ordinance, various state laws and court rules.

The Court promptly and fairly adjudicates all cases filed and enforces judgments rendered. Ancillary functions include issuing and enforcing warrants for court appearances; and providing information to citizens about the municipal judicial process and collecting fines and fees.

Municipal Court through its Probation Division provides probation supervision to defendants for various misdemeanor offenses as well as tracks and monitors community service and house arrest defendants; prepares drug and alcohol evaluations; supervises and monitors persons on probation; tracks substance abuse requirement completion for diversion cases and conducts alcohol information school.

Total Budget	\$ 1,883,120	Total FTEs	23
Wages	\$ 1,057,940		
Benefits	\$ 360,659		
Contractual	\$ 452,621		
Commodities	\$ 11,900		
Capital	\$		
Other	\$		

Funding Source Breakdown

General Fund	\$1,820,938
Other Fund (ADSAP)	\$ 62,182

Departments Cost of Services (goals and deliverables by function)

Judicial	FTE: 19	Budget: \$ 1,608,572	Fund: General
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The Court adjudicates traffic infractions and misdemeanor offenses. Additional functions include issuing and enforcing warrants for court appearances; and providing information to citizens about the municipal judicial process and collecting fines and fees.

Probation	FTE: 3	Budget: \$ 212,366	Fund: General
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Provides probation supervision to defendants for various misdemeanor offenses as well as tracks and monitors community services and house arrest defendants.

**Alcohol and Drug Safety Action Program
(ADSAP)**

FTE: 1

Budget: \$ 62,182

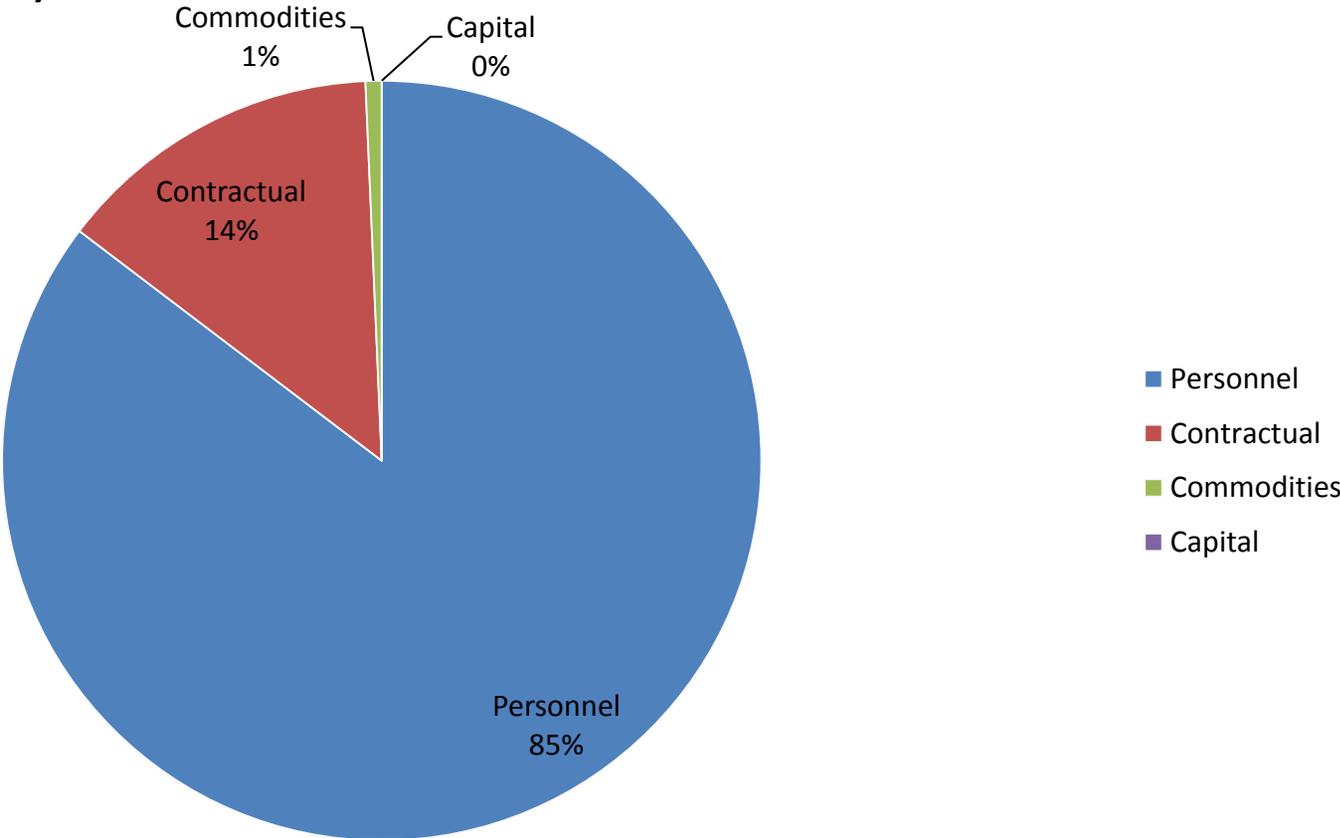
Fund: ADSAP

Prepares drug and alcohol evaluations; supervises and monitors person on probation; tracks substance abuse requirement completion for diversion cases and conducts Alcohol Information School.

Planning Department

TOTAL FTE: 11
TOTAL BUDGET: \$971,102

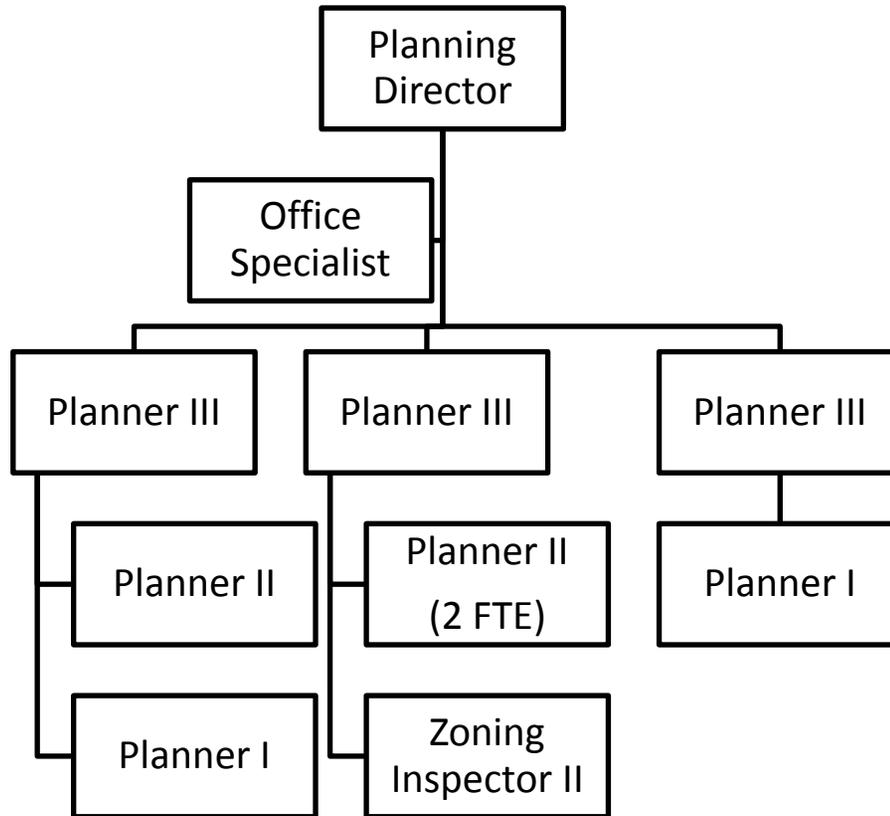
Expenditures by Category



Planning Department

TOTAL FTE: 11

TOTAL BUDGET: \$971,102



Planning Department

The Planning team assists in creating a vibrant city of lasting value by engaging the community in current, comprehensive, and transportation planning services as detailed below. Major activities of the Department include land use and zoning administration, neighborhood revitalization, Comprehensive Plan elements, annexation, regional transportation planning, and historic preservation.

Total Budget	\$ 971,102	Total FTEs 11
Wages	\$ 635,203	
Benefits	\$ 193,472	
Contractual	\$ 135,777	
Commodities	\$ 6,650	
Capital	\$ -	
Other	\$ -	

Funding Source Breakdown

General Fund	\$ 841,794
Other Fund	\$ 129,308

Departments Cost of Services (goals and deliverables by function)

Current Planning FTE: 9 Budget: \$841,794 Fund: General

Services provided for administration, comprehensive and historic planning is combined with current planning services. It includes leadership, direction, and assistance to other Department functions in meeting the organizational goals of the city and planning bodies. This includes budgeting, communication, staff support, clerical, and coordination with City Council and Planning Commission activities.

Administers the zoning and subdivision codes of the city including their enforcement. This includes processing zoning code text/map amendments, subdivision text amendments, reviewing building permits for compliance, reviewing site/landscape plans for compliance, appeals of the zoning code, coordinating with other affected departments on development proposals, and “planner of the day” inquiries from the public.

Comprehensive Planning measures, forecasts, and plans for the community’s physical development need in order to promote fiscal health through sustainable growth and neighborhood revitalization. This includes all Comprehensive Plan elements, neighborhood and area plans, the Neighborhood Revitalization Program, Neighborhood Conservation Districts, historic preservation/landmarks, annexations, and Downtown.

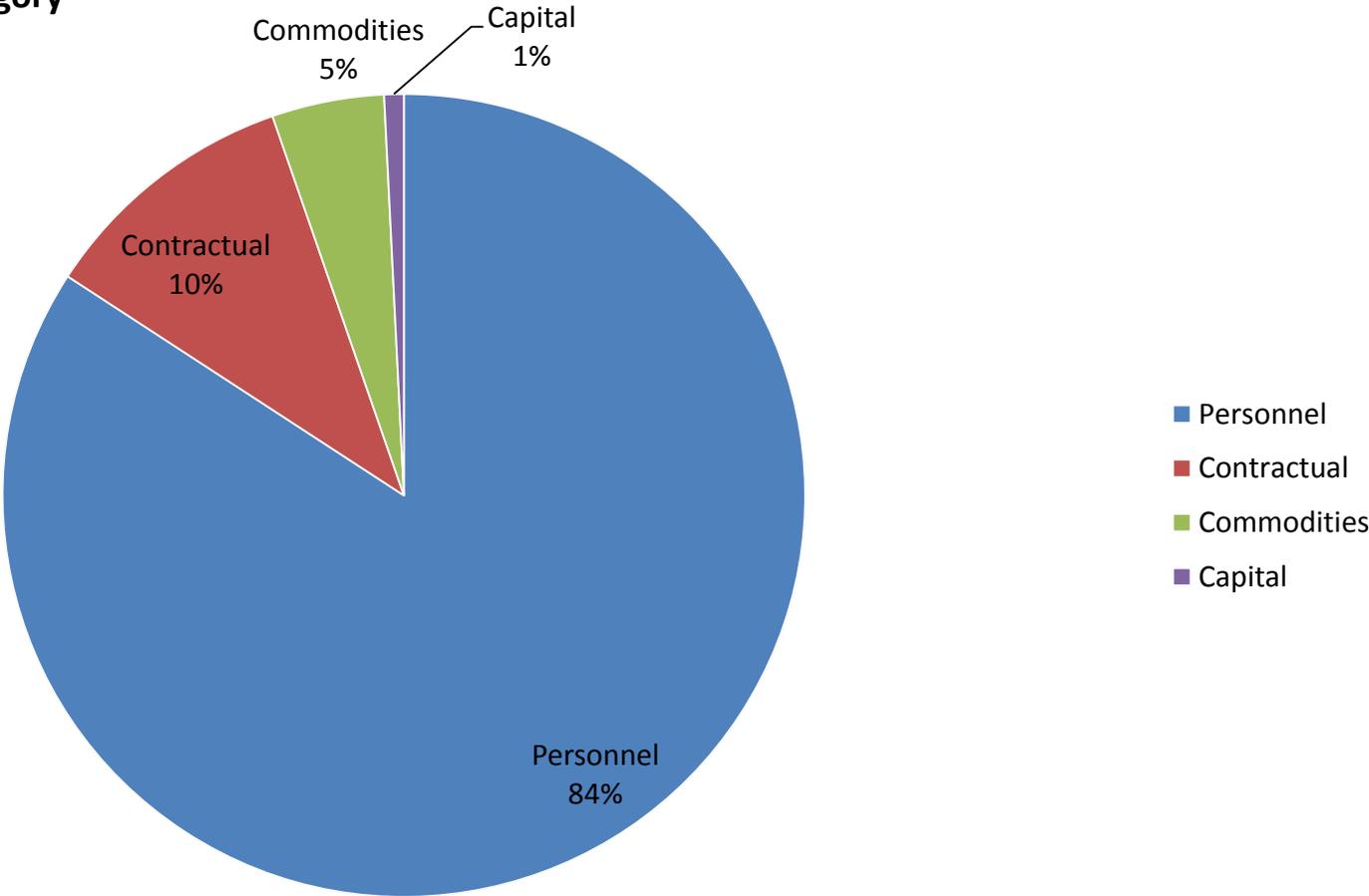
Transportation Planning FTE: 2 Budget: \$ 129,308 Fund: General, KDOT, TMTA

Transportation Planning coordinates regional planning efforts for all modes of transportation. Their primary function is to provide staff to the Metropolitan Topeka Planning Organization (MTPO) Policy Board to develop a Unified Work Planning Program (UPWP) in cooperation with KDOT and transit provider (TMTA). Federal law requires certain planning products be approved by the Policy Board in order to receive federal/state funding for regionally significant transportation projects. This also includes implementation of the city's Bikeways Master Plan. The budget reflects the City's 20% match for a Planner III and TMTA's 20% match for a Planner I. The other 80% is funded through KDOT's community planning grants (CPG) as received from the Federal Highways Administration.

Police Department

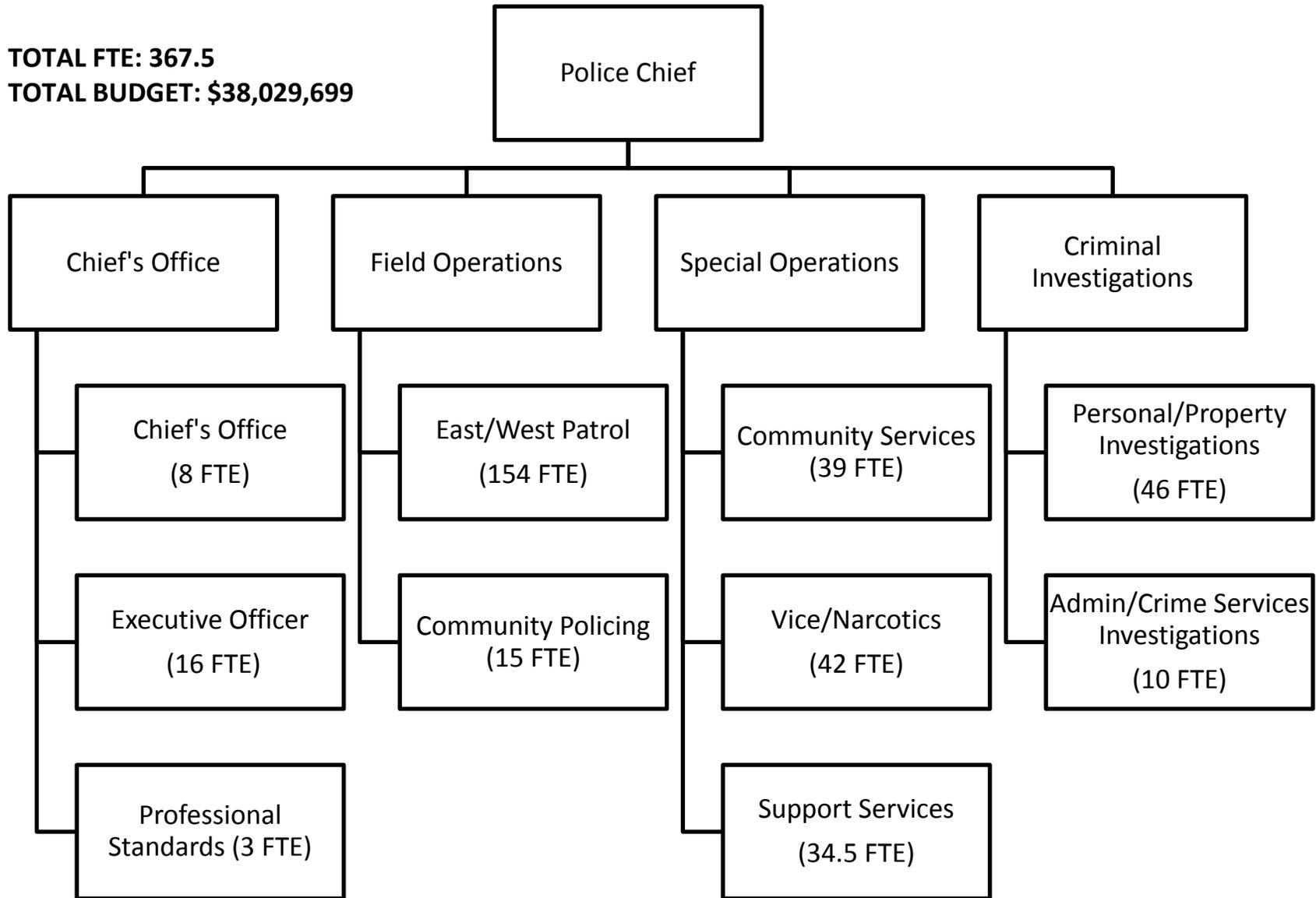
TOTAL FTE: 367.5
TOTAL BUDGET: \$38,029,699

Expenditures by Category



Police Department

TOTAL FTE: 367.5
TOTAL BUDGET: \$38,029,699



Topeka Police Department

The Topeka Police Department’s mission is to reduce crime and make neighborhoods safer. Department employees devote time and resources toward that goal by enforcing local, state and federal laws. Responding to citizen calls for service, investigating and arresting criminals, preventing crime by predictive crime analysis and working directly with all citizens are all avenues used to achieve the mission.

Total Budget	\$ 38,029,699	Total FTEs	367.50
Wages	\$ 23,755,984		
Benefits	\$ 7,960,054		
Contractual	\$ 4,009,615		
Commodities	\$ 1,704,046		
Capital	\$ 600,000		
Other	\$ 0		

Funding Source Breakdown

General Fund \$ 38,029,699

*USD#501 reimburses City Treasury \$366,000 for School Resource Officers (Community Services)

**Receive reimbursement to City Treasury from multiple grants/task forces – 2013 is currently receiving reimbursements from 12 grants/task forces.

Departments Cost of Services (goals and deliverables by function)

Chief’s Office FTE: 27 Budget: \$ 4,425,533 Fund: General

The immediate Division under the Chief’s Office is responsible for the overall integrity and security of the department. Threat analysis, training, fiscal and public information fall under the executive officer while the legal advisor and professional standards unit report directly to the Chief. Effective training, policy, complaint investigation, internal inspections, crime analysis and public relations are essential for a healthy law enforcement agency. The management of the accreditation process also falls within this division.

Field Operations FTE: 169 Budget: \$ 16,426,653 Fund: General

The Field Operations Division is divided into the East and West commands and operates 24 hours a day, every day of the year. These Divisions are the primary responding officers to citizens calls for service and assume the first level of investigation of crimes reported. Field Operations has the largest amount of manpower assigned to it and therefore requires the greatest funding of any Division within the department. The Community Policing unit falls within the two Divisions.

Special Operations FTE: 115.5 Budget: \$ 11,146,869 Fund: General

The Special Operations Division contains several small units that require highly specialized training, skills and equipment to accomplish specific law enforcement functions. They primarily target violent offenders and those involved in illegal narcotics. This Division also contains the largest number of non-sworn personnel assigned to records, property and evidence, and information technology.

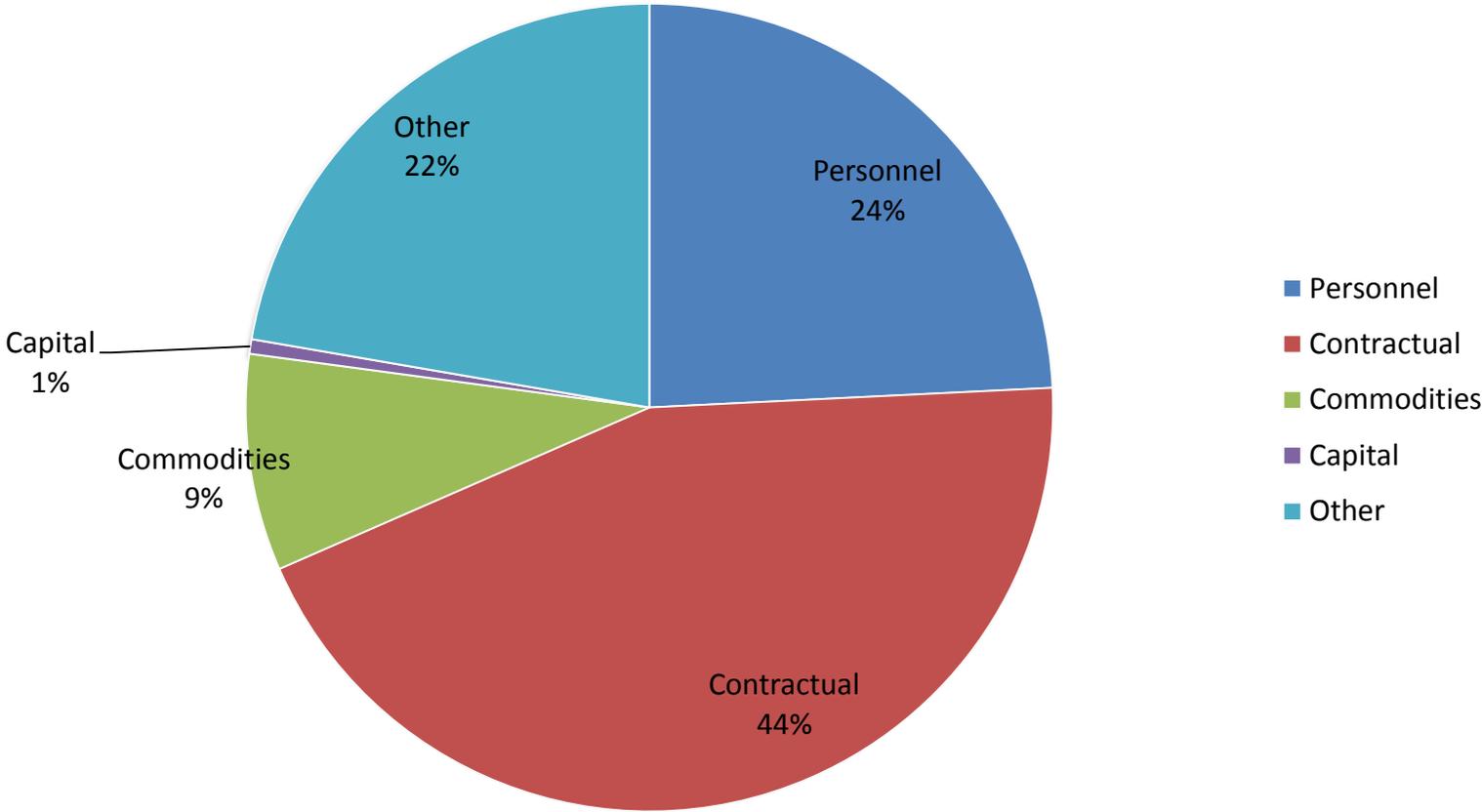
Criminal Investigations FTE: 56 Budget: \$ 6,030,644 Fund: General

Criminal Investigations Division (CID) is charged with the successful investigation of crime in the City of Topeka. CID is divided into 3 Sections—Crimes Against Persons, Crimes Against Property, and Administration (Crime Scene, Crime Victims Assistance, Bomb, and Accident Reconstruction). Complete investigations often include interviewing witnesses and suspects, crime scene processing, report writing and coordination with prosecuting authorities.

Public Works Department

Expenditures by Category

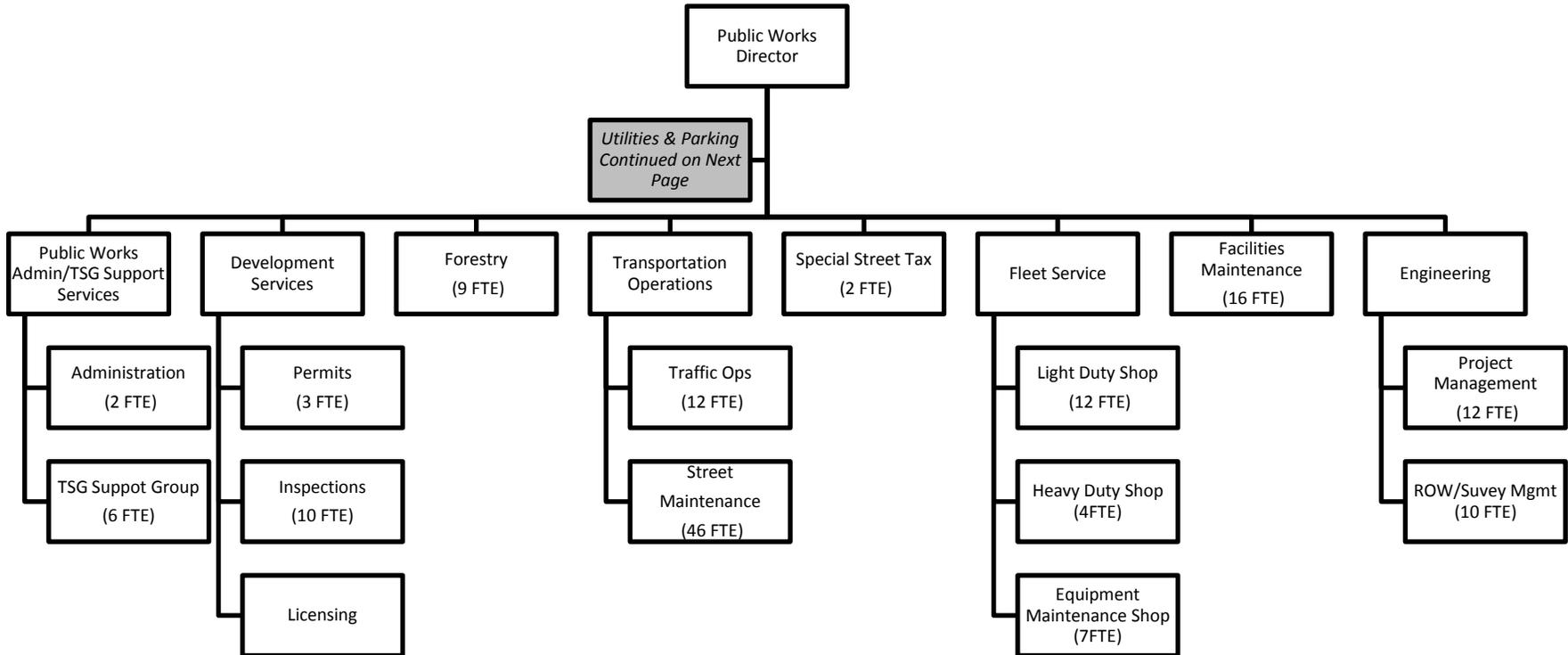
TOTAL FTE: 382
TOTAL BUDGET: \$102,209,573



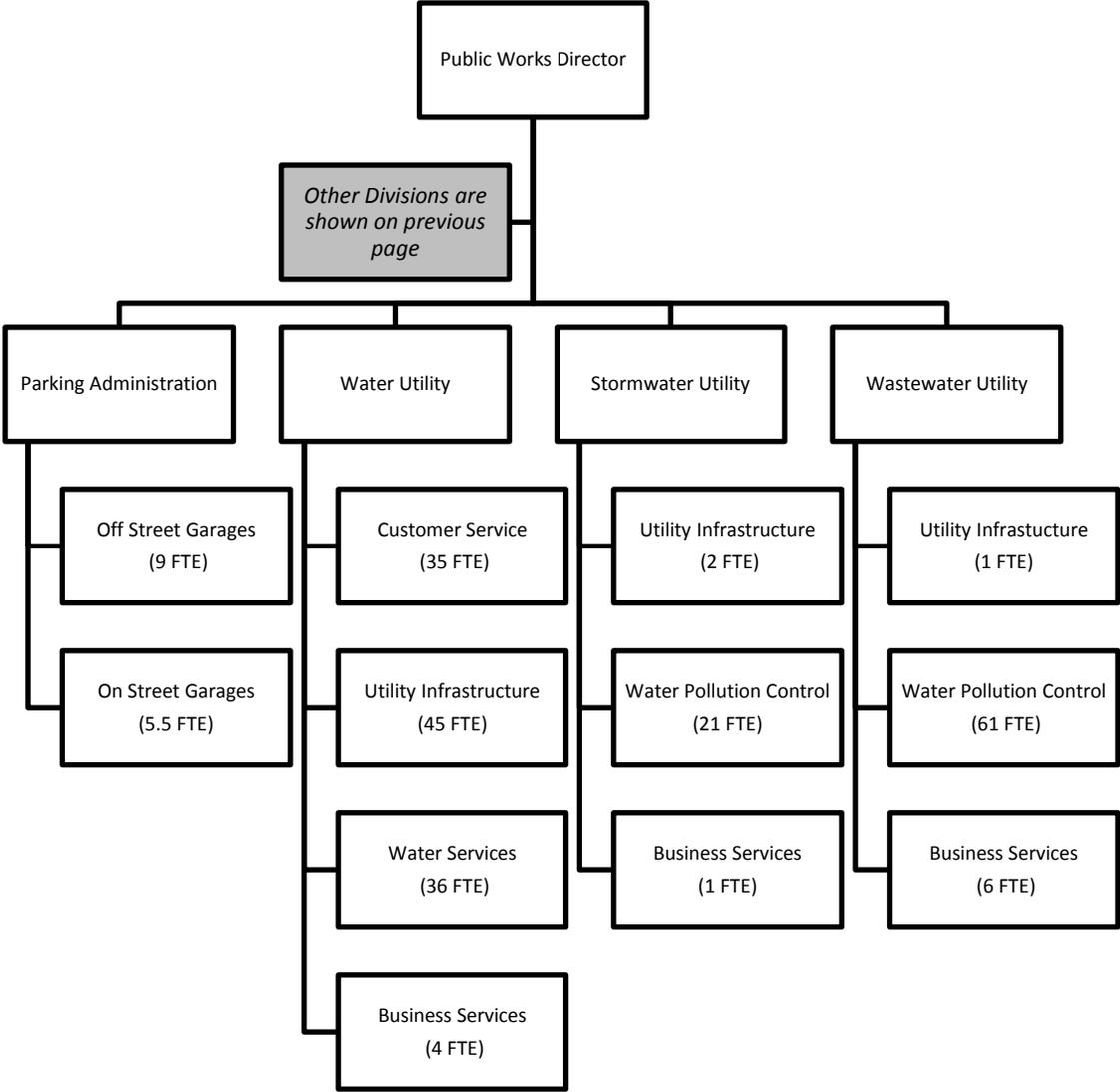
Public Works Department

TOTAL FTE: 382.5

TOTAL BUDGET: \$102,414,964



Public Works Department



Public Works Department

The Public Works Department operates and maintains the City's infrastructure including: streets; parking system; traffic signals, signs, and markings; bridges; city facilities; stormwater drainage system; flood control system; water treatment facility and distribution system; sanitary sewer collection system; and, wastewater treatment facilities. Public Works plays an important role in protecting the public's health and safety by providing clean drinking water, ensuring proper wastewater treatment, developing and maintaining the transportation system, and managing stormwater. The department coordinates development through facility planning efforts, ensures environmental compliance, and manages the construction of capital improvements, such as new roads, bridges, water mains and sewer lines.

Total Budget	\$102,209,573	Total FTEs	382
Wages	\$ 18,633,624		
Benefits	\$ 6,174,315		
Contractual	\$ 45,094,703		
Commodities	\$ 8,882,643		
Capital	\$ 594,325		
Other	\$ 22,829,963		

Funding Source Breakdown

General Fund	\$ 7,606,271
Special Street Tax	\$15,675,500
Motor Fuel Tax	\$ 6,334,049
Internal Service Fund	\$ 3,429,656
Enterprise Fund	\$69,164,097

Departments Cost of Services (goals and deliverables by function)

Public Works Admin/TSG	FTE: 8	Budget: \$619,122	Fund: General
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Public Works Administration provides support for all divisions within Public Works. TSG is implements, supports, updates, and maintains all software and databases for GIS and the maintenance management system. All expenses are allocated to the divisions and departments supported which reduces the TSG budget to zero.

Development Services	FTE: 14	Budget: \$1,290,635	Fund: General
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The Development Services Division coordinates the “one stop” permit center designed to speed building permit processing. The division assists the development community by facilitating the resolution of issues while safeguarding the public through building code enforcement. Development Services is comprised of three functional areas: Permits, Inspections, and Licensing.

Engineering	FTE: 24	Budget: \$2,234,804	Fund: General
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The Engineering Division administers all public improvement projects, inspects work performed in the public right-of-way, maintains all survey data control within the City, and manages the City bridge inspection and maintenance program. This division is funded by the General Fund. It is comprised of three functional areas: Project Management, Right-of-Way and Survey Management, and Bridge Inspection and Maintenance.

Forestry	FTE: 9	Budget: \$727,671	Fund: General Fund
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The Forestry section is responsible for tree/landscape care on city of Topeka rights of way and city owned properties.

Transportation Operations Traffic Operations	FTE: 13	Budget: \$ 2,804,039	Fund: General Fund
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Traffic Operations is responsible for the wages, benefits, and contractual expenses related to the maintenance/repair of more than 200 traffic signals, 1800 city owned street lights, 550 crosswalks, 332 school crossings, more than 50,000 street signs, and 281 miles of pavement markings.

Transportation Operations Street Maintenance	FTE: 46	Budget: \$6,334,049	Fund: Motor Fuel Tax
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Street Maintenance is responsible for the street sweeping, deicing, patching, and crack sealing of more than 1530 lane miles of streets as well as the maintenance of 161 miles of unimproved (gravel) alleys.

Special Street Tax	FTE: 2	Budget: \$15,675,500	Fund: Special Street Tax
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Voter approved special purpose ½ cent sales tax to fund improvement and repair of existing streets, sidewalks, curbs and gutters, and streetlights.

Fleet Services	FTE: 23	Budget: \$1,842,598	Fund: Fleet-Internal Service
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Fleet Services has three maintenance facilities which maintains and repairs 895 vehicle and pieces of equipment. Fleet Services employees 23 full time employees.

Facilities Maintenance	FTE: 15	Budget: \$1,517,058	Fund: Facilities-Internal Service
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The division provides maintenance services to over 100 city operated facilities. The division is staffed with a licensed electrician, plumber and HVAC technician in addition to a carpenter and five maintenance worker positions. A Supervisor I and III oversee the daily maintenance and repair operations of the general fund operations.

Parking Administration	FTE: 14	Budget: \$3,757,881	Fund: Parking-Enterprise Fund
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The Parking Administrative Division manages a responsive, cost effective operation of seven parking garages, eight surface lots and 3,293 on-street public parking spaces in the central downtown business district. 1,684 of the parking spaces are metered spaces.

Water Utility	FTE: 122	Budget: \$33,248,615	Fund: Water-Enterprise Fund
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The Water Utility supplies drinking water to Topeka, Shawnee County and surrounding counties. The Utility is operated, maintained, and improved entirely by fees for services. The Water Utility is comprised of four functional areas: Customer Services, Utility Infrastructure, Water Services and Business Services.

Stormwater Utility	FTE: 24	Budget: \$6,021,561	Fund: Water-Enterprise Fund
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The Stormwater Utility serves approximately 47,000 customers through the operation and maintenance of the Topeka flood protection and drainage systems. The Utility is operated, maintained, and improved entirely by user fees. The Stormwater Utility is comprised of three functional areas: Utility Infrastructure, Water Pollution Control and Business Services.

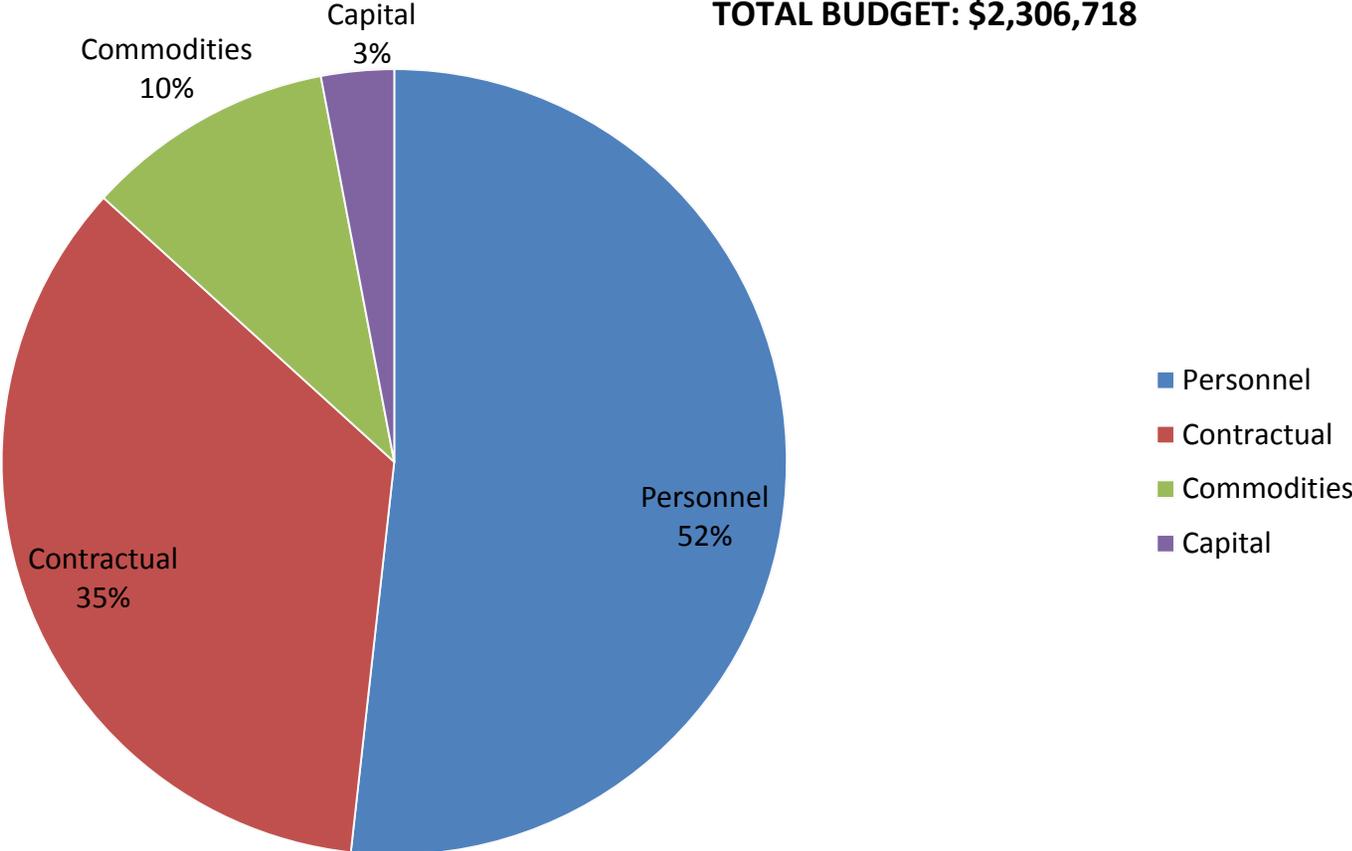
Wastewater Utility	FTE: 68	Budget: \$26,136,040	Fund: Water-Enterprise Fund
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The wastewater utility collects and treats approximately 18 million gallons of wastewater per day from the City of Topeka and Shawnee County. The Utility is operated, maintained, and improved entirely by fees for service. The Wastewater Utility is comprised of three functional areas: Utility Infrastructure, Water Pollution Control and Business Services.

Topeka Zoological Park

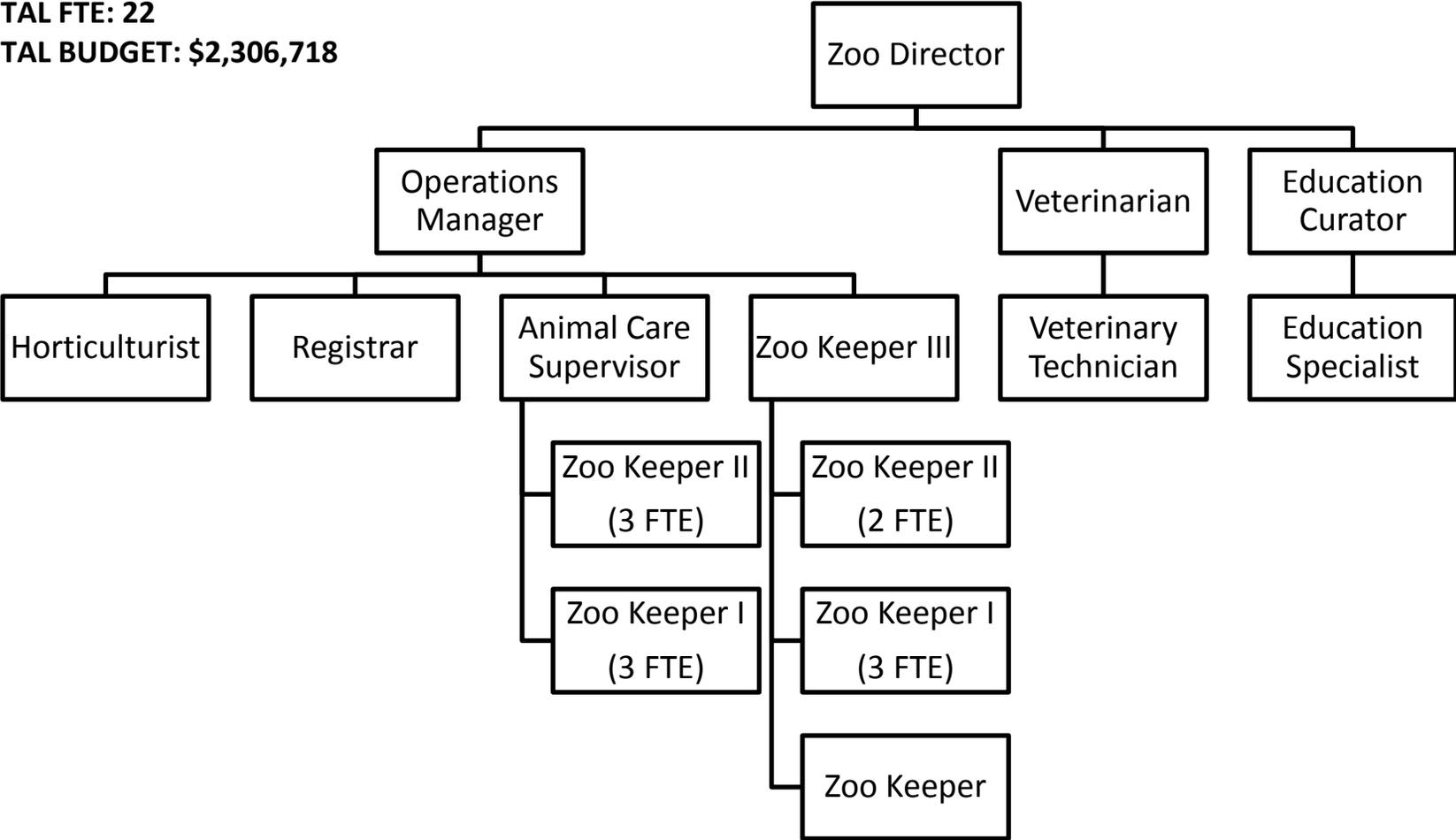
Expenditures by Category

TOTAL FTE: 22
TOTAL BUDGET: \$2,306,718



Topeka Zoological Park

TOTAL FTE: 22
TOTAL BUDGET: \$2,306,718



Topeka Zoological Park

The mission of the Topeka Zoological Park is to enrich the community through wildlife conservation and education.

Total Budget	\$2,306,718	Total FTEs	22
Wages	\$ 868,742		
Benefits	\$ 293,335		
Contractual	\$ 818,579		
Commodities	\$ 256,921		
Capital	\$ 69,141		
Other	\$ 0		

Funding Source Breakdown

General Fund	\$2,306,718
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Departments Cost of Services (goals and deliverables by function)

Zoo Finance	FTE: 1	Budget: \$204,168	Fund: General
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This program provides administrative support and resources to zoo services. Fiscal responsibility is key to our community. Our financial model adapts to meet our needs, encourages growth and guides our destiny. Our purpose is paramount. We provide care for living animals in our zoo and in wild places. For the animals we care for, our financial model is dependable, accessible, and supportive of their needs.

Zoo Education and Conservation	FTE: 1.5	Budget: \$ 196,384	Fund: General
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We see it as our mission to do whatever we can to save the planet and its inhabitants. Our efforts are both local and global, and we share our knowledge with our Guests in a way that inspires them to join us on our quest. Changing human behavior to benefit the living world is the essence of our education strategy. We do this through timely, interactive, local and global, exciting, innovative, conservation based education.

Zoo Animal Care	FTE: 15	Budget: \$1,357,083	Fund: General
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Animals at the Topeka Zoo experience a world class captive existence. Exhibits honor their natural habitat to the greatest extent possible, with innovative designs that work flawlessly. Enrichment, training, and husbandry are the responsibility of each and every Animal Care Employee. The animals are engaged in creative ways, with the Animal Care Staff consistently focusing on innovation.

Zoo Animal Health	FTE: 2	Budget: \$338,353	Fund: General
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We do everything we can at the highest level of integrity to support the health of the animals in our care. We don't wait we act. Every animal receives the same level of care. For the animals in our care, we always train, we always learn. The animals in our care deserve a leading edge philosophy.

Guest Experience	FTE: 2.5	Budget: \$ 210,730	Fund: General
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Every visitor is treated like an invited Guest. Everyone smiles and welcomes each Guest to the Zoo. Every Employee understands and executes on their responsibility to delight, inspire, and engage each Guest in the wonders of the Zoo and the natural world.

RISK MANAGEMENT FUNDS

The City has several risks funds set up to protect the City and provide accountability for expenditures and revenues targeted to cover specific aspects of City activities. These funds are used to fund/ finance goods, services and liabilities for the City that would otherwise be hard to account for. Often these costs are allocated across various departments based on use.

Total Budget \$ 14,814,615

Personnel	\$ 1,557,960
Contractual	\$ 2,861,484
Commodities	\$ 9,921,071
Capital	\$
Other	\$ 474,100

Funding Source Breakdown

Workers Compensation Fund	\$ 1,620,254
Group Health Insurance Fund	\$ 9,915,071
Retirement Reserve Fund	\$ 900,000
Special Liability Fund	\$ 996,490
KP&F Fund	\$ 300,000
Property Insurance Fund	\$ 946,300
Risk Reserve Fund	\$ 1,500
Unemployment Fund	\$ 135,000

Cost of Services (goals and deliverables by function)

Workers Compensation FTE: 1 Budget: \$ 1,620,254 Fund: Workers Compensation

The fund provides accountability for expenditures and revenues for workers compensation claims. The departments are charged a percentage of wages of their employees based on the rating of the job performed. Funding is allocated from the departments as a percentage of their employee’s wages. The funding also provides for the staffing and expenses for the risk management administration that is coordinated in the Human Resources Department.

RISK MANAGEMENT FUNDS

Group Health Insurance FTE: N/A Budget: \$ 9,915,071 Fund: Group Health

Insurance Provides fiscal and accounting control for the City employee health self---insurance plan. Funding is allocated from the departments based on the plan that their employees have at a rate negotiated with the unions.

Retirement Reserve FTE: N/A Budget: \$900,000 Fund: Risk

Provides funding for and absorbs those accrued sick leave, vacation and other related costs of City employees upon their retirement.

Special Liability FTE: 3 Budget: \$996,490 Fund: Special Liability

Fund 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.

KP&F Equalization FTE: N/A Budget: \$ 300,000 Fund: Fire & Police Departments

Provides funding for the KP&F equalization fund which covers the 15% penalty if the retiree final pay check is greater than the three year average salary.

Property and Vehicle Insurance FTE: N/A Budget: \$946,300 Fund: Risk

The fund provides accountability of expenditures and revenues for physical damage to buildings and vehicles. Funding comes from the departments based on their insurance premiums and their past three year claims. Funding is allocated from the departments based on their property and vehicle insurance premiums and the past three year claim experience.

Risk Reserve FTE: N/A Budget: \$1,500 Fund: Risk

Fund provides money to reimburse the City from insurable losses not otherwise insured. No additional funding is being allocated for 2014 except for interest income.

Unemployment Fund FTE: N/A Budget: \$135,000 Fund: Departments

Accounts for assessments made against compensation paid to City employees, to be used only to reimburse the State for unemployment compensation payments. The funding is allocated from city departments at a rate of .25% on employee wages.

LONG-TERM OBLIGATION FUNDS

Long-term obligation funds are funds used for the City obligations that span beyond the current fiscal year, often for a number of years. They have various funding sources and goals for uses.

Total Budget	\$ 42,394,351
Personnel	\$ 165,501
Contractual	\$ 42,228,850
Commodities	\$
Capital	\$
Other	\$

Funding Source Breakdown

Debt Service Fund	\$ 22,587,983
Countywide Sales Tax (JEDO)	\$ 3,502,500
Downtown Business Improvement District Fund (BID)	\$ 186,542
Community Improvement District Fund (CID)	\$ 119,200
Tax Increment Financing Fund (TIF)	\$ 172,625
Neighborhood Revitalization Fund	\$ 150,000
Citywide Sales Tax	\$ 15,675,500

Departments Cost of Services (goals and deliverables by function)

Debt Service Fund Budget: \$22,587,983 Fund: Debt Service Fund

This fund is required by state law and aggregates the City’s debt service payments on general government debt, including general obligation bonds, and levies property taxes necessary to ensure timely and complete payment of these obligations. In addition to paying debt service on general obligation bonds, the fund accounts for the payments on the STAR bonds associated with Heartland Park Topeka (HPT) Raceway and the tax increment finance (TIF) bonds associated with the College Hill development. Finally, the fund accounts for the deposit of JEDO sales tax money collected for payment of debt service on the sales tax bonds issued to finance construction of the Topeka Blvd Bridge (a further breakdown is provided in this section).

Countywide Sales Tax (JEDO) Budget: \$ 3,502,500 Fund: Countywide Sales Tax

This fund tracks sales tax being received from the state and transferred over to JEDO for the funding for economic development and countrywide infrastructure development as authorized by voters in August 2004. It is also governed by an interlocal agreement Number 34790. The fund also tracks the transfers back to the city for projects and the bridge payment as well as the City’s shared costs such as audit and bank fees.

LONG-TERM OBLIGATION FUNDS

Downtown Business Improvement District Fund Budget \$ 186,542 Fund: BID

This fund accounts for assessments levied against property owners and tenants within the Downtown Business Improvement District (BID) to provide for improvements and promotions of the downtown business area. Topeka Ordinance 15701. Funds are collected from property owners in the district to promote and maintain downtown activities and functions.

Community Improvement District Budget: \$119,200 Fund: CID

This is a new fund in 2012. This fund receives the extra levied 1% sales tax generated within the Holliday Square District. Then the revenue is used to pay the developer for certified costs to upgrade the district.

Funding is from the additional one-percent (1%) of sales tax the district initiated by the businesses.

Tax Increment Financing Budget: \$ 172,625 Fund: Property & Sales Tax

This fund was established to monitor the amount of property and sale taxes received for tax increment financing districts created for redevelopment of blighted areas. Currently Topeka has a pay as you go district Eastgate and a bonded district College Hill. The fund is from the increment of property tax and sales tax with in the district.

Neighborhood Revitalization Budget: \$ 150,000 Fund: NRA

The fund provides for the redevelopment of designated revitalization areas and dilapidated structures. The funding is provided from a fee from individuals that receive a rebate on their property tax for the improvements of their properties.

Citywide Sales Tax Street Fund FTE: 2 Budget: \$ 15,675,500 Fund: Sales Tax Street

The City levies a half cent sales tax for street, curb, gutter, sidewalk replacement. The fund receives the sales tax and monitors the expenses for the repair projects (a further breakdown is provided in this section).

MISCELLANEOUS PROGRAMS

Total Budget **\$ 10,876,507**

Wages \$
Benefits \$
Contractual \$ 10,876,507
Commodities \$
Capital \$
Other \$

Funding Source Breakdown

Franchise Program	\$ 100,100
Topeka Performing Arts Center (TPAC)	\$ 364,981
Cemeteries	\$ 170,000
Parks & Recreation	\$ 2,066,744
Special Alcohol	\$ 600,000
Transient Guest Tax	\$ 2,500,000
City Grants	\$ 404,076
Historical Asset	\$ 115,000
Topeka Metro Authority	\$ 4,589,737
Non-Departmental	(\$ 696,313)
Law Enforcement Fund	\$ 550,000
Court Technology	\$ 50,000
Alcohol & Drug Safety	\$ 62,182
	\$

Cost of Services (goals and deliverables by function)

Franchise Program

Budget: \$100,100

Fund: General

The City will contract with Community Resource Council (CRC) for complete administration of the program. Eligible applicants will receive a rebate to their current utility account that includes Westar, Kansas Gas and City Water and Wastewater.

MISCELLANEOUS PROGRAMS

Topeka Performing Arts Center (TPAC) Budget: \$ 364,981 Fund: General

The City has a contract with the Topeka Performing Arts Center (TPAC) to assist with their annual operational expenses, utility and facilities costs. The allocation provides TPAC with an operational grant, pay their share of the utilities bills and the facilities costs allocated for the maintenance of their space.

Cemeteries Budget: \$ 170,000 Fund: General

The City is required by state law to care for Auburn Cemeteries and 2 other family cemeteries. The City has also given grants to Rochester and Topeka Cemeteries.

Topeka Cemetery Budget: \$ 100,000
Rochester Cemetery Budget: \$ 60,000
Auburn Cemetery Budget: \$ 10,000

Parks & Recreation Budget: \$ 2,066,074 Fund: General

The City of Topeka is required by contract to pay Shawnee County a portion of property tax levied in 2011. The amount for 2014 is forty percent (40%) of the amount levied in 2011. This request also includes the accruals for employees that were transferred over to Shawnee County based on the contract requirements. These expenditures are the contractual requirements for payments through 2015 for the consolidation of Park and Recreation with Shawnee County.

Special Alcohol Budget: \$ 600,000 Fund: Liquor Tax

Fund provides money for grants for drug and alcohol agencies. 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.

**Transient Guest Outside Grants
and Operational Transfers** Budget: \$2,500,000 Fund: Transient Guest Tax

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. In 2013 a new 1% of tax was added to be used to pay the special assessments on a new building and sewer connection

MISCELLANEOUS PROGRAMS

for Sunflower Soccer for 20 years. Funding allocations are decided by the City Council with input provided by the Transient Guest Tax Committee.

City Grants

Budget: \$ 404,076

Fund: General

The City provides operational funds to outside agencies in the area of social services, youth and economic development. Please see further in the section for a listing of the agencies and their 2014 funding allocations.

Historical Asset

Budget: \$115,000

Fund: Transient Guest Tax

Provides funding for acquisitions, rehabilitation and preservation of historical landmarks or historic resources located within the City. Fund source is Transient Guest Tax. Provides money for historical grant matches and provides grants to historical landmarks.

Topeka Metro Transit Authority

Budget: \$4,589,737

Fund: Property Tax

Receives, holds and pays to the Topeka Metropolitan Transit Authority (TMTA) the proceeds of a special property tax collected by the City for the benefit of that entity. Funding is from the additional property tax levy the City levies on the benefit of the TMTA.

Non-Departmental

Budget: (\$ 696,313)

Fund: General

The costs contained in this area are for postage for all general fund departments, utility and facility charges for the unoccupied spaces in city buildings. The fund provides the membership cost for the Topeka Chamber of Commerce and the League of Kansas Municipalities.

Law Enforcement Fund

Budget: \$550,000

Fund: Law Enforcement

Additional funds received from various sources to be used for authorized law enforcement purposes (a further breakdown is provided in this section).

MISCELLANEOUS PROGRAMS

Court Technology

Budget: \$50,000

Fund: Court Technology

The funding is allocated to pay the annual maintenance on the Full Court Software that Municipal Court uses to track tickets and process payments on cases. It is also used to update other technology devices needed by the Court.

Alcohol & Drug Safety

FTE 1 Budget \$62,182

Fund: Municipal Court Fees

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. Provides money for a certified staff member to teach alcohol classes and do case management.

MISCELLANEOUS PROGRAMS

GENERAL FUND GRANTS

	2011 - Authorized	2012 - Authorized	2013 - Authorized	2014- Authorized
Big Brothers & Big Sisters	\$5,956	\$5,956	\$5,956	\$5,956
Boys & Girls Club-Com Youth Development	\$11,373	\$11,373	\$11,373	\$11,373
Boys & Girls Club-Count on Me Kid	\$8,485	\$8,485	\$8,485	\$8,485
CASA - Child in Need of Care	\$8,485	\$8,485	\$8,485	\$8,485
Center For Safety & Empowerment (YWCA)	\$18,000	\$18,000	\$18,000	\$18,000
Community Resource Council	\$35,850	\$48,780	\$48,780	\$48,780
Downtown Topeka	\$75,000	\$75,000	\$75,000	
East Topeka Council on Aging	\$13,822	\$13,822	\$13,822	\$13,822
Housing & Credit Counseling	\$46,800	\$59,730	\$59,730	\$59,730
Jayhawk Area Aging Agency	\$10,300	\$23,230	\$15,373	\$15,373
KCSL SNCO Family Resource Center	\$33,000	\$33,000	\$25,000	\$25,000
Keep America Beautiful	\$9,000	\$15,000	\$15,000	\$15,000
LULAC	\$9,777	\$9,777	\$9,777	\$9,777
Marian Clinic	\$13,105	\$13,105	\$13,105	\$13,105
Meals on Wheels	\$8,983	\$10,514	\$10,514	\$10,514
Papan's Landing	\$8,652	\$8,652	\$8,652	\$8,652
Positive Connections (formerly Topeka AIDS Project)	\$12,297	\$12,297	\$12,297	\$12,297
Project Health Access	\$60,000	\$60,000	\$60,000	\$60,000
Successful Connections	\$25,000	\$25,000	\$25,000	\$25,000
TDC Learning Center - Day Care	\$4,084	\$4,084	\$4,084	\$4,084
Topeka Youth Project - Jobs for Young Adults	\$16,556	\$16,556	\$16,556	\$16,556
Topeka Youth Project - Youth Council	\$2,714	\$2,714	\$2,714	\$2,714
YWCA - Health Youth	\$11,373	\$11,373	\$11,373	\$11,373
TOTAL:	\$448,612	\$494,933	\$479,076	\$404,076

20-Year Property Tax Levy Digest

LEVY RATE	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Growth
																						1993-2013
City of Topeka	34.958	44.316	44.971	42.184	36.053	32.588	31.671	31.785	32.574	32.447	33.129	33.224	32.391	30.653	30.747	32.457	32.682	32.592	32.849	32.928	35.838	2.5%
Shawnee County	31.844	35.778	35.534	32.668	36.668	37.193	36.958	37.014	35.971	40.592	40.734	43.043	42.091	41.850	41.919	41.662	40.117	40.965	41.016	43.165	44.196	38.8%
USD 501†	49.648	45.276	59.591	63.786	60.856	58.771	50.971	51.984	46.610	52.563	47.769	46.198	54.007	53.295	53.367	53.423	54.740	54.429	54.301	56.307	56.319	13.4%
Washburn University††	17.022	18.034	17.251	17.828	17.599	17.847	18.317	3.313	3.311	3.312	3.314	3.308	3.313	3.313	3.314	3.315	3.316	3.316	3.317	3.298	3.318	-80.5%
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	0.0%
Other†††	11.154	9.656	10.632	10.829	11.540	10.816	11.291	12.849	13.819	12.848	13.384	13.967	14.195	13.118	13.707	13.272	13.289	14.715	14.566	15.202	15.203	36.3%
Total	146.126	154.560	169.479	168.795	164.216	158.715	150.708	138.445	133.785	143.262	139.830	141.240	147.497	143.729	144.554	145.629	145.644	147.517	147.549	152.400	156.374	7.0%

† USD 501 includes the 20 mill statewide levy. The local levy is constrained by the State school funding law.

†† Washburn substituted a dedicated sales tax for the majority of its property tax levy starting in 2000.

††† Other includes Airport Authority, Metropolitan Topeka Transit Authority, Shawnee County Library

CAPITAL IMPROVEMENT PLAN

The City's Capital Improvements Program (CIP) approval process runs consecutively to the development of the annual City operating budget. The CIP is updated annually and presented to the City Council after the operating budget is adopted. Historically, the City Council has approved a five-year Capital Improvements Plan, which includes a two-year Capital Improvements Budget (CIB) comprised of the first two years of the plan. This gives departments a two-year picture for capital project planning. It is noted that appropriations can only be made on an annual basis. The following pages represent a summary of those projects scheduled to commence during 2014 budget year.

The Council's action in approving the Capital Budget authorizes staff to begin preliminary work on these projects. Departments then bring individual project budgets to the City Council for consideration. It is at this point that expenditures for the project are truly authorized, through passage of ordinance or resolution, and construction work can begin. For projects financed with general obligation bonds, the project budget and ordinance provide the legal authority to issue bonds.

General Obligation (G.O.) bonds have been the primary method of financing for most projects outside of the enterprise operations. Once approved, to add a project will require a rethinking of priorities as an existing project will have to be reduced or eliminated. The City Council has continued to follow this philosophy, but decided to reduce the annual target to \$9.0 million beginning in 2009. The rationale for the change was that the passage of the City half-cent sales tax for the repair and improvement of existing streets would allow all repair work to be financed with sales tax rather than G.O. bonds.

Impact of Capital Improvement Projects on Operating Budget The projects approved for 2014 are a mixture of new construction or expansion and projects that involve maintenance or rehabilitation and repair of existing facilities. The majority falls into the rehabilitation and repair category. In those cases, the impact on the operating budget comes from a reduction in the demand for maintenance. However, these savings are not easily quantified as the remaining infrastructure is another year older and in need of increased maintenance. The following paragraphs provide a brief discussion of the adopted projects and their operating impacts by funding categories.

Enterprise Funded Projects. These are public works projects for water pollution control (WPC), stormwater, and water utilities, and parking operations. They are financed from these enterprise operations.

OPERATIONAL FUNDING (MILL LEVY)

EQUIPMENT & FLEET REPLACEMENT

Fire Truck Lease – Built into Operational Budget: The City in 2010 entered into a 10 year lease to for several fire trucks. The annual lease payment is \$350,467. This lease will end in 2020. This lease is being paid through Fire's operational budget in 2013.

CAPITAL IMPROVEMENT PLAN

Police Department Fleet Replacement: The Topeka Police Department is requesting to replace many front-line fleet cars to include Animal Control and Code Enforcement trucks. This request is made to obtain necessary equipment for each replaced vehicle. This also will allow us to replace Patrol vehicles that operate 24/7 and, in turn, use those vehicles to replace other vehicles in the fleet, many in excess of 100,000 miles and over 10 years old. Doing this again in subsequent years would get us close to the point of replacing the twenty-seven (27) territory/supervisory vehicles that operate 24/7 every year. Code Enforcement fleet consists of vehicles handed down from other departments, many of which are high mileage and in poor condition.

<u>Budget:</u>	2013	-	\$300,000
	2014	-	\$600,000
	2015	-	\$900,000
	2016	-	\$900,000
	2017	-	\$900,000

Police-Video Recording Systems: This project addresses the need to replace aging and failing Digital Patroller In-car video systems with better Coban In-car video systems and move toward more body worn digital video systems. Complete systems include the hardware, software, maintenance plans and digital media storage. The more video systems in use will provide the greatest chance of capturing video evidence to assist with prosecutions of criminal cases as well as mitigate citizen complaints.

<u>Budget:</u>	2014	-	\$70,000
	2015	-	\$90,000
	2016	-	\$90,000
	2017	-	\$90,000

Electronic Ticketing: The electronic ticketing project will be a joint effort between the Municipal Court and the Police Department. Currently, the police department generates 20,000 to 30,000 citations each year. These citations require manual entry and countless hours making corrections due to human error. We seek to enhance efficiencies in the Police department, the municipal court, and the City Attorney's office by implementing an all electronic system. The electronic ticketing system will comprise of approximately 100 devices to outfit patrol cars, Motor units, Bicycle Units, Community Policing units, Gang Unit, Animal Control, and Code Enforcement with equipment to issue e-tickets. Software would be added to the existing mobile computer units already in cars. Handheld devices would be used for units not working out of cars. Printers would be included as part of each device. The automatic data transfer would eliminate need for handwritten tickets and manual entry.

<u>Budget:</u>	2014	-	\$350,000	Enhancement request
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Abatement Cleanups and Warrants: This is an ongoing project per legal processes and procedures within the confines of city ordinance. Properties which are in violation and do not come into voluntary compliance are abated through warrants obtained through District Court; or in the alternative, if they are on vacant lots, they are simply abated. Dump trucks are needed to transport

CAPITAL IMPROVEMENT PLAN

items which are in violation, on both large and small abatements, from the property site to the land fill. Used items could be obtained with an estimated cost of \$95,000 for the front end loader and \$40,000+ for a dump truck. Current dump trucks and Bobcat are small and the fleet is aging.

Budget: 2014 - \$225,000

FACILITIES OPERATIONS

Mill and Overlay Parking Lot 215 SE 7th (City Hall Parking lots): New: Mill and overlay with asphalt the parking lot at 215 SE 7th. This project includes the pavement between City Hall and the Court house as well as the west lot at City Hall. Total area is approximately 5164 square yards. Some curb and gutter replacement will be required as well. Restriping the parking stalls will be included in the project. The existing pavement is 30+ years old and is failing badly which is jeopardizing the sub grade. If the sub grade fails total reconstruction of the lots will be required this will double or triple the cost.

Alternative Funding Source: Sales Tax Street Funds

Budget: 2014 - \$89,221

Roof Repair – Street Offices and South Bldg.: Replace/Repair the metal roof over the offices of Street and the west end of the building service Forestry. Turner Roofing advised the City two years ago that the metal roof on the south building was seriously deteriorated and if not corrected soon the roof would be unrepairable, requiring total replacement.

Budget: 2014 - \$116,600

Mill and Overlay Parking Lot at LEC, 320 S Kansas Ave.: New Project: Mill, overlay and restripe parking lot at the Law Enforcement Center. Area of the project is approximately 19,115 square yards. Original pavement is in excess of 30 years old. There are cracks, potholes and the beginning of sub grade failure. Any more sub grade failure and it will result in total renovate and more than double the cost to repair.

Budget: 2014 - \$291,109

Mill and Overlay Parking Lot 201 N Topeka (Street Compound): New: Mill and overlay parking lot at the Street Department compound. Area of the project is approximately 16,800 square yards. Project includes grading and storm drainage corrections prior to the paving.

Budget: 2014 - \$252,429

CAPITAL IMPROVEMENT PLAN

Paving of Service Roads at the Topeka Zoo: New: Repave the service roads at the Zoo. Service roads provide access to the exhibits for staff and access to the trash dumpsters for contractor pickups. Area of the project is approximately 9100 square yards. Currently the service roads are extremely deteriorated and subject to numerous potholes

Budget: 2014 - \$136,733

City Hall Repairs (2nd Floor): New: Demolish existing walls and ceilings on 2nd floor east of the City Hall to expose and remove original 1940's sanitary sewer lines and vent piping. Replace plumbing and sewer lines as necessary. Rebuild walls/ceilings to improve appearance and enhance work performance by staff. Improve HVAC system operations and electrical/IT systems in conjunction with renovations.

Budget: 2014 - \$243,800

Other Items

Way-finding Signs Purchase & Installation: Purchase and installation of destination way-finding signs throughout the City of Topeka. This is the second phase of a strategic three-phase way-finding sign purchase and placement endeavor which began in 2004. This phase works in conjunction with the completed phase one, and the anticipated phase three.
Alternative funding source: Transient Guest Tax

Budget: 2014 - \$150,000

Bikeways: This project will implement the City's Bikeway Master Plan to include bikeway elements such as side paths and trails, pavement markings and signing. By completing the bikeway routes shown in the Bikeway Master Plan, the City will provide a network for current and future bicyclists to encourage them to use this healthy, low-impact form of transportation as a greater part of their lives. Total estimated cost of implementing the bike plan is estimated to be \$4,500,000. This does not include the extension of Deer Creek Trail at an estimated cost of \$1.9 million. Trail extension would fall under Shawnee County Parks and Recreation.

Budget: 2013 - \$30,000
2014 - \$300,000 (Matching and Engineering Cost for project)

GLOSSARY OF KEY TERMS

Accrual Basis. The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Activity Indicators. A quantifiable measure of program activity that does not necessarily reflect program performance.

Ad valorem tax. A tax levied on the assessed value of both real and tangible personal property in proportion to the value of the property (also known as “property tax”).

Administrative Charge. Reimbursements to the General Fund for indirect costs incurred against General Fund budgets.

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other measures of use.

Amortize. To liquidate a debt, such as a mortgage or bonds payable, by installment payments or payments into a sinking fund, or to write off an expenditure by prorating it over a certain period of time

Appraised Value. The market dollar value given to real estate, utilities, and tangible personal property; established through notification, hearing and appeals, and certification process.

Appropriation. A legal authorization granted by a legislative body to make expenditures or incur obligations for specific purposes. An appropriation usually is limited in amount and the time period in which it may be expended.

Arbitrage. With respect to municipal bonds issued on a tax-exempt basis, “arbitrage” is the incremental difference between the cost to the municipality of interest paid to bondholders at tax-exempt rates, and any interest earnings made by investing the bond proceeds at higher yields until the proceeds are spent. This “profit” is strictly limited by the Internal Revenue Service, and must be paid over to the U.S. government.

Assessed Value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

Attrition. A gradual, natural reduction in membership or personnel, as through retirement, resignation, or other means.

Audit. A systematic collection and review of the sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements or to evaluate whether management has carried out its responsibilities.

Balanced Budget. A budget in which estimated expenditures equal estimated resources for financing.

Budget. A plan of financial operation embodying an estimate, for a given period, of proposed expenditures and the related means of financing them. In practice, budget designates either the proposed financial operating plan presented to the appropriating governing body for adoption, or the plan finally approved by that body.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. A bond differs from a note in that a bond is issued for a longer period of time than a note and requires greater legal formality.

Capital Asset. A tangible asset owned by a governmental unit, which has an initial cost of \$2,500 or more and a useful life of three years or more. Examples of capital assets include land, improvements to land, buildings, furniture, fixtures, and equipment.

Capital Improvement Budget (CIB). The CIB is the first two years of the five-year Capital Improvement Plan. Project budgets for projects in the CIB can be brought to the City Council for consideration throughout the year.

GLOSSARY OF KEY TERMS

Capital Improvement Plan. A five-year plan beyond the capital budget year which indicates projects being considered for each of those years. This plan allows departments to schedule projects over a five-year period anticipating future repairs and construction.

Capital Improvement Program (CIP). A capital improvement program is a long-range, multi-year plan of capital improvement projects. It is used in the development of annual operating and capital budgets, strategic plans, and long-range financial plans. It provides the means for evaluating facility and infrastructure projects.

Capital Outlay. A category of accounts used to account for the authorization and expenditure of monies for the acquisition of capital assets, which are not properly recorded in a capital project fund.

Capital Project. A project authorized by the governing body for the acquisition or construction of a major capital asset. Financial transactions of capital projects are recorded in capital project funds.

Capital Projects Funds. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital assets, other than those financed by proprietary funds and trust funds.

Commodities Account. A category of accounts used to record the authorization and expenditure of monies for acquisition of tangible materials and supplies.

Contractual Services Account. A category of accounts used to record the authorization and expenditure of monies for the purchase of services.

Debt Financing. The long-term borrowing of money by government or a business, usually in exchange for debt securities or a note, in order to obtain working capital or to retire other indebtedness.

Debt Service Account. A category of accounts which represent the authorization and expenditure of resources allocated for the payment of principal, interest, and related charges on long term bonded debt.

Debt Service Fund. A Debt Service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit. The amount by which a sum of money falls short of the required or expected amount; a shortage or loss. A deficit fund balance indicates that resources expected to be realized are less than expenditures expected to be made in that particular fund.

Department. A major organizational unit of the administrative structure of the government, headed by an individual who reports directly to the City Manager, and who has direct responsibility for the overall operation of the unit.

Depletion. The use or consumption of a resource faster than it is replenished.

Division. An organizational unit of the Topeka government which is a subset of a department. Usually the division is a specialized operating unit with a specific area of responsibility, *i.e.*, patrol, traffic, and investigation are divisions in the police department.

Enterprise Fund. A fiscal entity established to record the financial transactions of an enterprise operation. An enterprise operation is one which receives its revenues from fees charged for services rendered, operates like a private sector business, and focuses its financial accounting on capital preservation and income measurement. Included in Enterprise Funds are Proprietary and Internal Service Fund types.

Enterprise Resource Planning System (ERP). An integrated financial, human resources and payroll system that facilitates the management of information for decision making and process improvement.

GLOSSARY OF KEY TERMS

Expenditures. The term used in accounting for Governmental and Fiduciary Funds to describe decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of current assets; debt service; capital outlay; and intergovernmental payments, such as grants and entitlements.

Expenses. The term used in accounting for Proprietary Funds to describe outflows or other depletion of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund. Included in Fiduciary Funds are Trust and Agency fund types. Expendable Trust Fund types are accounted for like Governmental Funds. Non-expendable Trust Fund types are accounted for like Proprietary Funds. Agency Fund types are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Fiscal Year. A period of time, which is used to account for financial position and results of operations. The City of Topeka uses the calendar year as its fiscal year.

Friends of the Topeka Zoo (FOTZ). Friends of the Topeka Zoo is a private organization that supports operations of the Topeka Zoo through volunteer activities and fundraising.

Full-Time Equivalent (FTE). A position converted to the decimal equivalent of a full-time position based on 2,080 hours worked per year. For example, a part-time person working 20 hours per week, or 1,040 hours per year, would be the equivalent of 0.5 of a full-time position.

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

Fund Balance. The difference between fund assets and fund liabilities of Governmental and Fiduciary Funds.

Fund types. Three broad fund categories in governmental accounting are subdivided into eight generic fund types: General, Special Revenue, Capital Projects, Debt Service, Enterprise, Internal Service, Trust, and Agency. The eight generic fund types can be grouped together under three comprehensive fund designations: Governmental, Proprietary, and Fiduciary. Included in Governmental Funds are General, Special Revenue, Debt Service, and Capital Projects Fund types. Included in Proprietary Funds are Enterprise and Internal Service Fund types. Included in Fiduciary Funds are Trust and Agency Fund types.

General Fund. The Governmental Fund type used to account for all financial resources except those required to be accounted for in another fund.

Goals. General purposes towards which effort is directed; broad, issue-oriented statements reflecting organization priorities.

Governmental Accounting Standards Board (GASB). The GASB is the independent private sector organization, formed in 1984, that establishes and improves financial accounting and reporting standards for state and local governments. Its seven members are drawn from a diverse constituency, including preparers and auditors of state and local government financial statements, users of those statements, and members of the academic community.

GASB 34. GASB 34 refers to Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* issued by GASB in June 1999. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. As implemented, it creates new information and restructures much of the information that governments have presented in the past.

Governmental Fund Types. The generic fund types considered as Governmental Fund types are General, Special Revenue, Capital Projects, and Debt Service types.

Guideline. A suggested course of action that implements a policy.

GLOSSARY OF KEY TERMS

Income. A term used in Proprietary Fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Service Fund types. Internal Service Fund types are used to account for the financing of goods and 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.

Level Debt Service Strategy. A strategy designed to maintain a level amount of resources from year-to-year devoted to paying debt service.

Levy. (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Long-Term Program. The planning or time horizon that deals with events beyond the short-term and mid-term, typically from two to twenty years, though most often two to five or seven years.

Measurement Focus. The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill. One one-thousandth of a dollar of assessed value. Property tax levy rates are expressed in mills.

Mission. A short statement describing the purpose of an organization and the direction it intends to take to achieve success.

Modified Accrual Basis. The modified accrual basis is the accrual basis adapted to the Governmental Fund type measurement focus. Under it, revenues are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" revenues are those that are collectible in the current period or within sixty (60) days thereafter, which will be used to pay liabilities of the current period. Expenditures are recorded when the fund liability is incurred, except for debt service expenditures and the expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. All Governmental Funds and all Fiduciary Fund types except Agency Fund types are accounted for using the modified accrual basis of accounting.

Moody's Investors Services. An independent corporation that provides services such as credit ratings, research, risk analysis and financial information to the capital markets. Credit ratings and research help investors analyze the credit risks associated with fixed-income securities. Such independent credit ratings and research also contribute to efficiencies in fixed-income markets and other obligations, such as insurance policies and derivative transactions, by providing credible and independent assessments of credit risk.

Object Class. When used in relation to government payments or appropriations, refers to a portion of an account number that categorizes the transaction. For instance, object class "10" accumulates compensation to employees, and object class "23" designates education and training services.

Objective. Specific targets designed to achieve a particular goal. An end toward which effort is directed and where resources are focused, usually to achieve an organization's strategy.

Office. Usually refers to an elective or appointive position such as Mayor or City Manager, sometimes is used to refer to the physical location of the space in a governmental structure.

Other Financing Sources. Governmental Fund general long-term debt proceeds, amounts equal to the present value of the minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

GLOSSARY OF KEY TERMS

Other Payments. A category of accounts used to record authorizations and expenditures which cannot be included in any of the other object classes.

Pay-As-You-Go. Refers to requirements that new spending proposals on entitlements or tax cuts must be offset by cuts in other entitlements or by other tax increases, to ensure that their enactment does not cause a deficit.

Performance Measure. A measurement of results or conditions, related to a program, which can be used to determine the degree of performance achieved.

Personnel Services. A category of accounts used to record authorizations and expenditures for salaries, wages and other compensation, and benefits paid to employees.

Policy. A written statement stating an organization's official position on an issue.

Practice. A customary way of operation or behavior.

Procedure. A particular course of action intended to achieve a result.

Program. A group of activities, operations, or organizational units directed at attaining specific purposes or objectives.

Proprietary Fund types. The generic fund types considered as Proprietary are Enterprise and Internal Service fund types.

Retained Earnings. An equity account reflecting the accumulated earnings of an Proprietary Fund.

Revenue. (1) Increases in the net current assets of a Governmental Fund types attributable to sources other than expenditure funds, residual equity transfers, general long-term debt proceeds, or operating transfers into the fund. (2) Increases in the net total assets of Proprietary Fund types from sources other than expense refunds, capital contributions, and residual equity transfers.

Review Principle. An established principle, normally tied to policy, that is referenced or relied upon when making decisions on recommended projects or activities.

Short-Term Initiative. An organized and coordinated strategy to address needs, issues or desires within the current cycle or period, typically one to two years.

Significant Features. An outline or statement that explains the changes in programming or personnel in a department.

Special Revenue Fund type. This Governmental Fund type is used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

STAR Bonds. STAR bonds are basically tax increment financing (TIF) bonds—see definition below—which have an additional source of revenue available to make the debt service payments. That source is state sales tax. STAR bonds can only be used for a "special bond project", which is generally defined as a project that will have at least \$50 million of capital investment and \$50 million in projected gross annual sales revenue or be of regional or statewide importance.

Tax Increment Financing (TIF). A method available to cities to create redevelopment districts, acquire property and issue special obligation bonds and /or full faith and credit tax increment bonds for the financing of redevelopment projects. The philosophy behind TIFs is that the value of the real property and possibly business activity will increase. The debt service on the bonds is financed from the "increment" in property taxes, local sales taxes, or franchise fees.