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The City of Topeka 2008 Adopted Annual Budget can be found on the World Wide Web at www.topeka.org. Click on *City Government* and follow the links.

Special thanks to City Council Members, the Mayor, the City Manager and the City of Topeka Employees who contributed time and effort to the budget development process and the production of the budget book.



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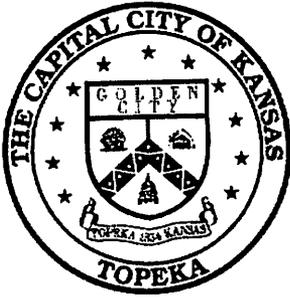
Kansas

For the Fiscal Year Beginning

January 1, 2007

President

Executive Director



CITY OF TOPEKA

Norton N. Bonaparte, Jr.
CITY MANAGER & CEO
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Topeka, KS 66603-3914

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July 3, 2007

Honorable Mayor & City Council Members:

We submit for your consideration the 2008 working budget for the City of Topeka. This budget was developed based on input received from Council members and the request from City departments. While this budget does not call for laying off of any current City employee, it does unfund some positions and requires a mill levy increase of 3.9 mills.

The Topeka City government provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks and recreational programming, street repair and maintenance programs, water, stormwater and wastewater utilities, and many other fine services are provided by dedicated City employees. To provide these services to our residents, other City employees are required to supply internal functions in areas such as finance, legal, human resources, and information technology.

This budget looks to position the City to move into the future. The role of the city government must be to make Topeka a safe, clean and attractive city. We need to be a city government that is forward thinking. To do this, we must supply our employees with the tools and resources that they need to enable them to perform their jobs in a manner that gives the residents of Topeka quality services.

Overall Budget Numbers

To fund the proposed budget requires a 3.9 mill levy increase, based on preliminary estimates of property valuation. For the average Topeka homeowner, this would amount to an increase of \$45 per year or \$3.75 per month.

The 2008 budget from all funding sources (not including internal service funds and contingencies serving as fund balances) grows by \$4.9 million or 2.7 percent from the 2007 Revised Estimate. General Fund expenditures for ongoing operations grow by \$0.8 million or 1.2 percent, from \$67.4 million to \$68.2 million. Expenditures from the General Improvement Fund increase by \$0.7 million or 56.7 percent to finance various projects, and expenditures for Parks and Recreation and the Zoo increase by \$0.13 million or 1.1 percent. Debt Service demand from the Bond and Interest Fund goes down by \$0.3 million or 1.6 percent, primarily because the

Neighborhood Revitalization Act rebate is budgeted as negative revenue rather than an expense. Expenditures from the Enterprise Funds grow by \$1.4 million or 2.4%.

The General Fund for 2008 shows an ending balance of 10.0 percent of revenues, budgeted as the contingency expenditure for flexibility reasons. The General Fund budget is balanced with ongoing revenues sufficient to pay for ongoing operational costs. To adhere to the policy of providing an additional one-percent of expenditures financed by ongoing revenue as a non-appropriated fund balance would require an additional \$680,000 or another 0.6 mills. This has not been included in this budget. It is estimated that the 2007 ending balance will be 10.0 percent of revenue. It is important to maintain an adequate fund balance, not only to provide flexibility in case of extreme circumstances, but also to demonstrate prudent financial management. Both the ending balance and a balanced budget are considered by Moody's Investors Services in determining the City's general obligation bond rating, which is currently Aa3, with a stable outlook.

Revenues

Revenue collections from all budgeted funding sources are estimated at \$178.4 million for 2007 and \$182.5 million for 2008 (does not include revenue for internal service funds), an increase of \$4.1 million. The 2008 estimate is 2.3 percent greater than the revised 2007 estimate. Property tax revenue increases by \$4.6 million, offset by reductions in other revenue sources. City funds receive monies from a variety of revenue sources, including taxes, licenses and permits, state and federal grants, fees for services, court costs and fines, special assessments, earned interest, and other miscellaneous sources. Taxes constitute 44.7 percent of the total revenue, and 34.2 percent comes from fees for services. Actual and estimated revenues for the majority of the budgeted funds can be found in the Fund Summaries Section of this document.

- Sales tax revenue to the General Fund for 2007 is \$26,970,000, which is equal to the Adopted level. The 2007 revised estimate is a 2.4 percent increase from 2006 collections of \$26.3 million. The 2008 estimate of almost \$27.5 million is another 2.0 percent above the 2007 revised estimate.
- The 2007 Revised Estimate for Utility Franchise Fee revenue is increased by \$489,525 above the Adopted level. This increase is based on the 2006 actual revenue from the electric franchise fee.
- Revenue for the Transient Guest Tax Fund is estimated at \$1,610,000 for 2007 and \$1,643,000 for 2008, a 2.0 percent increase.

Assessed Property Valuation and Mill Levy

The mill levy required to fund the 2008 budget is based on the 2007 assessed valuation. As of this writing, the preliminary assessed valuation from Shawnee County for 2007 had not been received. The City Manager's recommendation assumes a 2.0 percent overall increase including any adjustment for the business and machinery exemption. Adjustments will be made based on the Shawnee County estimate. The table below shows the change in property valuation over the last five years. Three components make up the valuation for property taxes: real property, personal property, and state-assessed or corporate property. The 2.0 percent change in valuation alone, with no change in mill levy, generates approximately \$0.6 million for the six property tax

funds. The following chart shows the percentage change in assessed valuation for the past five years.

2001	2002	2003	2004	2005	2006
6.9%	2.2%	4.3%	5.6%	4.4%	4.7%

The overall mill levy for the six funds that will receive property tax revenue increases by 3.91 mills above the 2007 level, from 30.75 mills to 34.66 mills. The General Fund increases by 1.5 mills. The increase is tied to salary and benefit costs, partially offset by reductions in grants, contractual services and transfers. The General Improvement Fund increases by 0.6 mills to finance projects approved in the 2008 Capital Improvement Budget. The Bond and Interest Fund mill levy increases by 1.1 mills. Property tax demand increases from 2007 by \$1.3 million due to there being less available fund balance carried forward to fund 2008 and Heartland Park likely requiring supplemental funding to the sales tax revenue. The mill levy for this fund was reduced each of the last two years. In 2008 there is no additional revenue, and the mill levy will have to be restored.

It should be noted that ten years ago, the City’s mill levy was 36.05. Should the Council adopt this budget, the proposed mill levy would be 1.39 mills less than it was ten years ago.

In past years, the City has use various means to avoid rising the mill levy; increasing administrative fees, increasing vacancy credits, using one-time money. While these may address the situation for that year, using these techniques only contributes to the problem in future years.

Budget Support Information

Based on the budget work sessions held in June, numerous adjustments have been incorporated into this budget. These adjustments include over \$3.2 million in expenditure reductions from department budgets, and \$104,500 in revenue enhancements for Zoo and Parks and Recreation programs. Approximately \$500,000 of expenditures was added. A table is attached outlining all adjustments.

As I noted in last year’s budget message, the most valuable resource any organization has is its employees. The men and women that comprise our workforce determine the quality of services we provide our customers. This budget contains funds to honor our collective bargaining agreements with City union employees and provides non-union employees with a 2.5 percent cost of living adjustment (COLA) along with step movement. It is only just that all city employees be treated fairly. Employees need to know that their work effort is valued and appreciated by their employer. This salary adjustment allows our employees to maintain their spending power. Our intent is to have a work force that will be motivated to give us their best work effort.

Overall, the authorized Full-Time Equivalent (FTE) positions increase by 3.0 FTE from the 2007 Adopted Budget to the 2008 City Manager’s recommended budget. Two new positions are added to Public Works, a Director of the Facility Management Division and an HVAC Specialist. The Division Director will provide oversight and direction for the division, while the HVAC Specialist should provide a positive return in investment by providing ongoing

maintenance and trouble-shooting services. The Police Department will shift the Weed and Seed Coordinator from a contracted service to a FTE position.

Last year the City Council approved replacing the City's internal framework. This budget includes continued funding for an Enterprise Resource Planning (ERP) system to replace the antiquated "green screen" accounting and payroll system. This web-based financial and human resource system will provide flexibility, enhanced reporting capabilities, and allow us to re-engineer our business processes.

Given the fiscal constraints facing the City, most funding to outside organizations has been eliminated.

Departmental Details

The Departmental write-ups in the tabbed sections provide descriptions of the Departments, their functions, budget figures, and discussion of significant features. In addition, following this budget message is a summarization of various efforts departments are taking to be more efficient along with what are they doing to effect cost savings and operational efficiencies.

Budget Highlights and Issues

2007

- Personnel costs for Police and Fire increase by almost \$600,000 to pay the cost of labor agreements entered into after the 2007 budget was adopted.

2008

- The 0.5 percent increase in the KP&F rate for 2008 cost \$170,000, and the 0.6 percent increase in the KPERS rate cost \$180,000 from all funding sources.
- \$150,000 is added to assist with the recruitment and retention of engineering and technical employees in the Public Works Department.
- \$70,000 is provided to the Fire Department to replace defibrillators and other equipment.
- Two new positions and a multi-purpose grounds maintenance machine are added to Facility Management in Public Works.
- The amount available for the inmate clean-up crews is reduced by half and the Economic Development Specialist position is not funded in the City Manager's budget.

Cooperation with Shawnee County

We will continue to explore and take advantage of ways in which the City can work with the Shawnee County government that will result in cost savings to the tax payers and improved

operational efficiencies. The possibility of consolidating the City's Park and Recreation Department with the County's is currently being reviewed, and is expected to be completed in mid July.

Roadway maintenance

We have had a study showing that we need to invest \$31 million over ten years in our road infrastructure to bring it up to a more acceptable level. This is not included in this budget proposal. We have also been told that the Army Corp of Engineers has determined that the levies in the City need restoration work which will cost approximately \$18.0 million. Of this amount, the federal government will cover two thirds of the cost requiring the City to expand \$6.0 million over the next three years. As both the roads and levies benefit people who work and shop in Topeka along with city residents, it is recommended that the City look to fund both of these projects with sales tax rather than property tax. We plan to submit for council consideration a proposal to seek an increase in the sales tax for these purposes.

The future of the City

As noted above, the role of the Topeka city government must be to make Topeka a safe, clean and attractive city. As a municipal corporation we must be effective, efficient, responsive and sensitive to the needs of our residents. Topeka should and can be a leading edge city. To do this, we need to have a clear vision of what we want our city to be. We urge the Council to support the current efforts to have a community-wide visioning process. Getting citizen involvement in identifying what they would like to see happen in our city is essential in making Topeka a place people want to live, work, shop and play. Topeka can be a vibrant community and the showcase of Kansas.

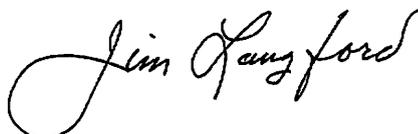
Summary

By starting the budget process as early as we did, we were able to have the benefit of council discussion prior to preparing this proposed budget. We thank you for taking the time to meet in June and look forward to working with you in the next weeks to finalize and adopt a budget by August 21st.

Sincerely,



Norton N. Bonaparte, Jr.
City Manager



Jim Langford
Director of Budget & Financial Services

Ways We are Looking to be More Efficient

Department directors were asked to identify how they are attempting to be more efficient; what are they doing to affect cost savings and operational efficiencies. Below are some of the changes that have or will be implemented.

Financial Services Department

ERP Implementation

Lead the implementation of the Enterprise Resource Planning System, including the transition from current business levels and practices to adopting new business practices. The new ERP system will be the structure for better information flow throughout the organization resulting in significant cost savings. A secondary benefit to the ERP implementation process will be the pulling together of members throughout the organization for a central purpose and achieving success as an organization.

Fleet Management Software

Continue to fully integrate the new fleet management software (FASTER). It will interface with the ERP system.

Direct Deposit

Continue pursuing goal of all City of Topeka employees utilizing direct deposit for their bi-weekly paychecks.

Fire Department

Recent Implementation:

Training

- Created FETN w/video streaming for classes on-line; allows companies/apparatus to remain in stations.
- Participating in the Distance Learning System which allows training/communication from central location and allows companies/apparatus to remain in stations.
- Provide in-house training vs. hiring outside agencies.
- Developed the Chief Officer training and development program which allows for standardized operations.

Fire Prevention

- Relocated office to 620 SE Madison St. to streamline City services for contractors, etc.
- Appointed weekly "Point-of-Contact" inspector program to lessen turn-around response time for customers.
- Created Burn Seasons which will reduce time spent inspecting/tracking residential burning.

- Enhanced relationships with State Fire Marshal and Shawnee County Health Agency which will reduce the number of duplicate inspections and improve shared communications.
- Published the Fireworks Application Instruction Booklet which has streamlined the application process and increased user-friendliness.

Suppression

- Designed and use a computer program for staffing which simplifies and saves time in daily tasks.
- Created hydrant testing program which provides critical information to the Water Division, saves time and prevents duplication of effort.
- Utilize on-duty shift personnel to conduct tasks such as hydrant testing, SCBA testing, ground ladder testing, and pre-fire planning.
- Use Daily Planner by companies to communicate their planned activities to Shift Commanders.
- Second computers added to stations with two companies.
- "Rip-and Run" printers were installed at each station to expedite printing of incident details.

Administration

- Business Services Manager hired will help with inventory control and accountability for equipment.
- Vacancy credits discovered in budget that were being charged incorrectly.
- Review/Revision of Standard Operating Procedure's (fuel conservation, vehicle use, uniforms, sick leave, etc.)
- Pre-hiring to fill vacancies to be created by retirements.
- Partnering with Human Resources for recruiting efforts.
- Use of Internet to post jobs instead of paying for multiple newspaper ads.
- Recruitment hotline used to answer frequently asked questions.
- In-house pre-employment screening and background investigations tap into Fire Investigator's expertise.
- Combined ceremonies for retirement, promotion and graduation to save costs.
- Purchased used communication equipment at a significant savings.
- Replace vehicles with modern vehicles that are less costly to operate (2008 possible purchase). This is tied to the budget process.
- Federal grants have been used to obtain expensive equipment for special teams (haz-mat, technical rescue).
- Overtime pay changed from double-time to 1-½ time (standard rate for overtime work).
- Uniform replacement changed from "allowance" paid to firefighters to in-house ordering/distribution. This ensures the \$118,000 paid out each year is actually spent on uniforms.

Future Implementation:

Fire Prevention

- Organize a Fire Corps which will utilize volunteers in limited capacities to assist with some functions of department.
- Purchase hand-held computers to assist Inspectors in completing many tasks on-site during inspections.
- Hire Office Assistant to complete tasks (being performed now by Inspectors). This is tied to the budget process.

Administration

- Forecast future need to purchase apparatus, equipment, tools, etc. to receive discounted pricing.
- Implement "Firehouse" brand software to better match the reporting needs of the department.

Human Relations Commission

Attorney Usage

Use the City Attorney's Office for legal questions and reserve outside counsel for conflict of interest cases or at the advice of the City Attorney. So far the department has seen a \$1,185 in the first six months of this year as compared to the same period last year.

Office Supply Usage

Reduce, reuse, and recycle office supplies. A recent audit of expenditures on office supplies indicates a \$1,079 savings in the first six months of this year compared to the same period last year.

Human Resources Department

Drug Screens and Physicals

Conduct drug screens only for new employees and eliminate physical examinations except for Police and Fire. Employees are never refused employment due to the results of a physical and a violation of the ADA could be called into question if they were. The new practice will reduce the time it takes to hire employees and therefore save money.

Electronic Correspondence

Solicit email addresses from applicants, candidates, employees, retirees and others who require communication. That information will be used to send correspondence electronically whenever possible saving on the cost of postage.

Online Resources

Increase online resources of current paper documents, such as the approximately 20-page Enrollment Package. Also included will be the voluminous Supervisor's Handbook which contains the Personnel Code and the Administrative Rules and Regulations. Besides reducing printing costs, the change in operating procedure will

increase the efficiency of the enrollment process and allow updates to the handbook to be completed more timely.

Brown Bag/Lunch & Learn Sessions

Improve communications and increase morale through these monthly sharing and training opportunities. The lunches will focus on voluntary attendance and include topics such as advanced computer skills, relaxation techniques, managing conflict at work, etc.

Advertising Shift

Direct potential applicants to the website for details and additional information about a particular job opening. This will reduce advertising costs and increase website traffic which will add interest to other city services.

Information Technology

Telecommunications Contract

Continue negotiating with our telecommunication service provider to put a new contract in place that will lower our telecommunications costs and support by approximately \$20,000 annually.

Department Realignment

Realigned the IT Department to increase our capabilities to provide additional computer software and development support. This change reduces dependence on outsourcing, provides tighter controls on software development projects, provides more opportunities for innovation, and creates an environment to better support the various software initiatives found throughout this document. These changes are within the budgeted allocation levels funded in the 2007 adopted budget.

Training and Employee Development

Continue training employees, which continues to be one of the best investments a business can make. This increases the knowledge base of the City's workforce. The importance of training is magnified significantly for technical positions because technology continues to advance. Training ensures that the City maximizes its return on investment in technology by fully utilizing all functionality of each product. IT has shifted its educational objectives from the trade show/conference experience to direct training with certification requirements. While there is value in the trade show/conference experience for some staff members to retain existing certifications, IT has shifted to a new training philosophy. IT will also emphasize employee development for managers through in-house training to continue to improve management techniques and to ensure that we are continually optimizing our operations. These changes are within the budget allocation levels funded in the 2007 adopted budgets.

IT Cooperation and Coordination with Outside Governmental Agencies

City IT continues to look for opportunities to share and leverage technology investments with Shawnee County, the State of Kansas and the 501 School District. The City maintains a significant telecommunication and network infrastructure so

most new opportunities are supported by City infrastructure. Bottom line cost savings are realized to help hold the line on tax increases for all taxing agencies involved.

Municipal Court

Prisoner Costs

Focus greater efforts on prisoner costs (out of county holdings, house arrest and continued daily review of jail populations). The court is in the midst of finalizing a contract with a new house arrest vendor that should enhance our ability to utilize house arrest more frequently as a viable option to actual incarceration in 2008.

Docket Schedules

Review and change docket schedules to better streamline case processing resulting in more efficient disposition of cases in 2008.

Implement Changes in State Law

The court will also be moving forward in 2007 and 2008 to implement upcoming changes to state law which authorize our collection vendor to pass the cost of collection on to the offender.

Scanned Application Usage

Utilize more "scanned" applications in 2008 designed to allow less paper usage and save staff time needed to process documentation.

Cross Training

Continue cross training staff to increase efficiencies and department effectiveness.

Daily Habit

Continue to change and alter our processes daily to stay on top of the flow of cases and information.

Parks and Recreation

Electrical Service

Eliminated the in-house electrician position and now contract out electrical projects to local electrical contractors. This allows for multiple electricians to work at the same time

Brochure Partnership

Our department partnered with the Shawnee County Parks and Recreation Department and Kansas Wildlife & Parks to produce the Shawnee County Urban Fishing Brochure. A total of 20,000 brochures were printed, saving the city approximately \$1,250 by not having to bear the entire expense.

Trail System

Increasing the city's trail system which provides an alternate transportation path for citizens in lieu of driving motorized vehicles.

Catalog Revamp

Saved \$400 by reducing the number of pages in the 2007 summer catalog.

In-house Instructor

Our Performing Arts Supervisor at the Helen Hocker Theater is currently teaching all theater classes except dance classes, as a cost savings measure. In addition, this person has directed every theater show the past several years with no guest directors. This is not ideal for the long-term, but helps in the short-term with budget constraints.

Helen Hocker Theater

The 2007 theater season has mostly small cast shows which equates into less funding spent on costumes, sets, props, etc.

Old Prairie Town Staff

At Old Prairie Town, after one part-time rental assistants left employment and another one retired, we added their responsibilities to that of two permanent, benefit-eligible employees.

Cypress Ridge Golf Course

Renovated the Fairway Café and added a drive-up window for golf carts. Installed directional signs to assist the golfers. Send out weekly email blasts to the golfers to better communicate current golf specials, new course improvements, upcoming tournaments and special events.

Implement, as funding becomes available, some of the components of the Cypress Ridge Golf Course Master Plan that was produced by Billy Casper Golf.

E-Commerce

Develop and implement an E-Commerce registration system whereby citizens can register for programs and services from their computers at home or work. This will save our citizens time, mileage and postage expense. The implementation of this system is dependent upon the city's IT Department work schedule and priorities.

ERP

Implement the city's new ERP system should positively impact our department's ability to prepare financial reports, streamline purchasing processes, prepare payroll, etc.

Department Reviews

Review all staff work schedules to minimize staff costs where feasible; review current programs and services to make sure we are offering hours convenient for our customers; review the athletics division staff assignments to insure current full-time employees are being utilized as effectively as possible, and make appropriate adjustments where feasible.

Paperless Refund System

Create a paperless refund system. The staff will complete the refund on the computer and send it automatically to the A&FC for payment.

Colored Mulch Service

Expand the colored mulch service at the Yard Materials Recycling Facility for the benefit of the public. This should generate more revenue.

Police Department

Foot Patrols

Increase the emphasis on Foot Patrols which will result in officers staying in touch with their neighborhoods and businesses. This will increase the effectiveness of Territory Officers by putting them in direct contact with citizens and developing community partnerships.

Recruiting

Focus more on specific individuals identified by community organizations who possess desirable characteristics. The outcome of this partnership will be an increase in the effectiveness of the Recruiting program resulting in a police department that is more representative of the community it serves.

Repeat and Violent Offenders

Increase awareness and focus on repeat and violent offenders as identified through crime analysis databases. This will result in a more effective deterrence effort by the police department.

Crime Analysis

Produce more timely crime statistics thereby providing a clearer picture of crime occurrence to Police Commanders. This will allow a more effective assignment of Patrol Officers on all shifts who will then address crime trends and issues in a more timely manner.

Vice

Increase enforcement of vice crimes by the Narcotics Unit in bars, taverns, clubs, and streets will increase the effectiveness of that unit by increasing their awareness of what is occurring. This will reduce crime in and around these businesses.

Complaint Process

Make complaint forms available on websites and throughout the community. In addition to this, the Police Conduct Hotline 368-9595 will be available 24-hours a day for citizens to report conduct of officers including complements. These two initiatives will increase the accessibility of the department by the citizens and make the department more responsive to community concerns.

Gang Intelligence

Assign a Corporal to supervise the collection and distribution of related information about gang crime. This will increase the efficiency of the Gang Intelligence Unit.

This position was developed by merging the responsibility of two existing Corporal positions into one.

Gas Conversion

Convert patrol units to 87 octane gas which will result in an annual savings of between \$15,000 and \$30,000.

Citizen Surveys

Use citizen surveys to gauge the department's performance. This feedback will increase both the efficiency and effectiveness of the police department.

Oversight

Require police supervisors to concur with active police pursuits resulting in a more effective police pursuit policy potentially resulting in fewer claims.

Public Works Department

General

Competency Based Pay Plan Practice

Currently providing competency based pay plans in several divisions. This provides for cross-training, skill related pay increases, and provides increased staffing flexibility.

Utility Billing

Implemented additional and improved utility bill payment options and increased locations accepting payments provide enhanced customer service. Online check writing was added to credit and debit card options, and a contract with a local bank provides many additional locations accepting payments.

Electronic Maintenance Management System

Continue implementation of an electronic maintenance management system (CityWorks) throughout the department allows for planning for preventative maintenance, tracking of hours and costs, identification of potential problems with equipment and better utilization of maintenance staff.

Project Information Management System

Continue to upgrade the project information management system (PIMS), which will provide up-to-date maps and information on the internet for residents to obtain information about projects throughout the city.

Temporary Sign Policing

Continue to enforce the right-of-way sign ordinance with temporary part time employees. Previously, higher paid skilled employees were taken from more critical maintenance work to collect illegal signs.

Vehicle Energy Conservation Strategy

Continue replacing pickups, flat bed trucks and other vehicles are with smaller, more fuel efficient vehicles. Energy conservation plans are being implemented.

Water Division

Water Meter Reading Routes

Implementation of routing software and restructuring of water meter reading routes reduces hours spent on reads, saves fuel and increases productivity of field employees.

Paperless Work Orders

Implementation of paperless work orders allows the use of laptops to complete and obtain new water maintenance work orders, reducing time in the office and saving fuel.

Customer Service Training

Reviewing, updating and writing scripts for customer service agents to follow increases knowledge and ensures consistent information is given to customers with questions about water and sewer services.

Developer Water Meter Installations

Installation of water meters up to 2 inches now is done by developers and contractors, with only inspections by city staff. This allows more time for preventative maintenance for valves and hydrants.

Lime Residuals Disposal

Lime residuals disposal at the water treatment plant previously was contracted to a private hauler. By using existing equipment and Water employees to haul materials, cost savings have been realized.

Transportation Operations Division

Fiber Optics Usage

The traffic signal communication system was changed to fiber optics from telephone lines, resulting in a 50% cost savings.

Metered Traffic Signals

Convert traffic signals from tariff rates to metered poles. The cost for the change from tariff rates is recouped in less than one year.

Traffic Signal Bulb Replacement

Continuing to convert traffic and pedestrian signal bulbs to LED will save as much as 95 percent in electricity usage.

Water Pollution Control (WPC) Division

Treatment Conversion

Converted the North Topeka Treatment Plant from using chlorine gas to a less volatile chemical. This allows the City to eliminate the elimination of the hazardous materials handling program at the plant.

Control/Data Upgrade

WPC completed implementation of the supervisory control and data acquisition system (SCADA) to allow for remote monitoring of pump stations.

Facility Operations Division

Administrative Function Consolidation

Consolidated the Parking and Facility Operations administrative functions to better utilize staff.

Payment Center Consolidation

Combined the utility payment center with the parking payment center, which allowed for cross training and support staff from both operations.

Standardized Signage

Standardized signage and color schemes in all parking garages. This allows for efficiencies in maintenance and increased customer satisfaction.

Zoo Department

Rate Increase

Increase rates by 25 cents for all admission categories during 2008. The increase is expected to generate \$10,000 to \$15,000 in additional revenue.

Marketing Improvements

Strengthened the Zoo's marketing efforts by partnering with an outside advertising agency. For example, the "Cookies and Milk" promotion was a very successful program sponsored by FOX 43, 94.5 Country and FOTZ. Similar programs, some for adults, are planned over the next 12 months.

Volunteer Usage

Increased the number of volunteers and seasonal staff which provides more educational camps and overnights. This allows more program offerings and therefore generates more revenue.

Special Event Expansion

Continue to expand special events to provide more opportunities for visitors to experience the Zoo in the evening. To date the evening events are financially successful because costs are being paid for by sponsors, including FOTZ.

Cross Training

Improved customer service by increasing a .5 FTE to a full-time FTE in the Visitor Services area (we used a .5 FTE position who retired in December 2006, to convert the other .5 FTE to fulltime) This person has been cross-trained to do payroll and data entry, in addition to selling tickets, handling advance tickets sales and invoicing and trained to assist in concessions if needed. Second, Zoo concessions staff have been trained to cover admissions when needed. Third, zoo animal care staff continues to be cross trained to provide the optimal in animal care regardless of where they may need to work on a given day.

Adjustments to City Manager's Budget

The budget recommended by the City Manager required a 3.9 mill property tax increase from 2007. The City Council indicated it would not pass a budget with that high of a mill levy increase. In addition, the City Council wanted to restore funding for the social service grants that were not included in the recommended budget. In order to accomplish this, the City Council made a variety of spending and revenue adjustments totaling \$2.2 million. The City Council ended up passing a budget with a 1.7 mill levy increase, of which approximately 1.0 mill is devoted to paying debt service on general obligation bonds. The table below reflects the adjustments by the affected funds. The General, Parks and Recreation and Zoo Funds finance the operations of several City departments. The purpose of the Special Liability Expense Fund is to pay claims against the City. The General Improvement Fund finances various projects and payments.

	Expenditure Adjustment	Revenue Adjustment	Net Change Property Tax Revenue
General Fund	\$ (666,668)	\$ 201,385	\$ (868,053)
Parks and Recreation Fund	(238,433)	30,000	(268,433)
Zoo Fund	(56,061)	-	(57,363)
Special Liability Expense Fund	(68,892)	-	(68,892)
General Improvement Fund	(900,000)	-	(900,000)
Total	\$ (1,930,054)	\$ 231,385	\$ (2,161,439)

The net adjustments involved both additions and reductions. The most notable addition is nearly \$1.3 million to fund grants to various social service and community organizations. Additions to the budget totaling \$1,451,770 include:

- \$1,281,316 was added for agency and community grants.
- An increase of \$114,454 for utility costs for the Topeka Performing Arts Center.
- A third community clean-up crew and supplies were added at a cost of \$56,000.

Budget reductions to the six funds totaling \$3,381,824 are listed below:

- Postpone first payment on the Enterprise Resource Planning System to 2009--\$700,000.
- 3.2 percent cut to contractual services and commodities--\$524,928.
- Lower budgeted General Fund balance to 9.6 percent by reducing the contingency--\$303,805.
- Unspecified position cuts--\$300,000.
- IT fees--\$239,750.
- Expected budgeted salary savings from vacancies--\$200,000.
- Unspecified General Improvement Fund projects--\$200,000.
- Unspecified cuts to be made at the City Manager's discretion--\$252,000.
- A 10.0 percent cut to overtime and other salary costs--\$127,364.
- Contribution for employee health insurance--\$100,000.
- Reducing two new positions and capital outlay from Facilities Management--\$160,977.
- Reduce salary increase for Management and Executive employees--\$100,000.
- Pool to attract and retain engineers for Public Works--\$75,000.
- Contingency for Special Liability Expense Fund--\$68,000.
- City contribution for the community wide Visioning process--\$30,000.

The revenue adjustments involved increasing estimates for franchise fees, municipal court fines and costs, and a transfer from the Transient Guest Tax Fund to the Parks and Recreation Fund. The budget for each department is provided in more detail in the various departmental sections.

Budget Leadership—Key Contacts

William W. Bunten, Mayor
City Hall, Room 352
785.368.3895

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

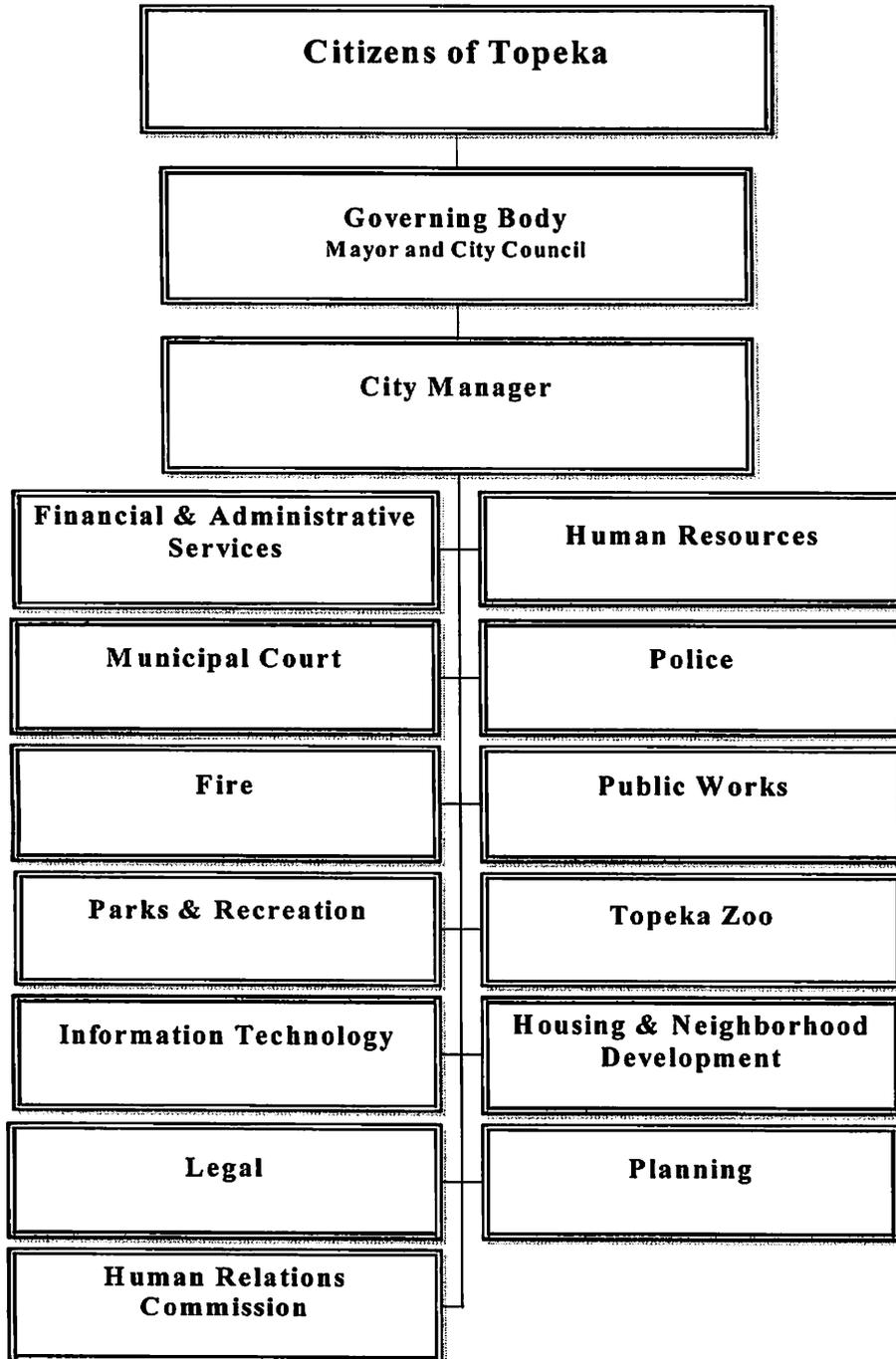
District One Lana Kennedy
District Two John Alcala
District Three Sylvia E. Ortiz
District Four Jack Woelfel
District Five Bill Haynes
District Six Deborah Swank
District Seven Brett M. Blackburn, Deputy Mayor
District Eight Jeff Preisner
District Nine Richard Harmon

Administrative Officials

Executive Department... .. Norton N. Bonaparte, Jr.,	City Manager & CEO.....	785.368.3725
Finance Department..... Jim Langford,	Director.....	785.368.3970
Central Accounting Pam Simecka,	Ass't Finance Director & City Controller.....	785.368.3970
Fire Department..... Howard Giles,	Fire Chief.....	785.368.4000
Housing and Neighborhood Development Department..... Randy Speaker,	Director & Deputy City Manager.....	785.368.3711
Human Resources Department..... Joyce Mitchell,	Interim Director.....	785.368.3867
Human Relations Commission..... Rio Cervantes-Reed	Director.....	785.368.3606
Information Technology..... Mark Biswell	Interim Director.....	785.368.3707
Legal Department..... Brenden Long,	City Attorney.....	785.368.3883
Municipal Court..... Steve Ebberts,	Administrative Municipal Court Judge.....	785.368.3776
Parks & Recreation Department..... Terry Bertels,	Interim Director.....	785.368.3838
Planning Department..... Dave Thurbon,	Director.....	785.368.3728
Police Department..... Ronald Miller,	Police Chief.....	785.368.9437
Public Works Department..... Mike Teply,	Interim Director.....	785.368.3801
Topeka Zoo..... Mike Coker,	Director.....	785.368.9180

Norton N. Bonaparte, Jr., City Manager & CEO
City Hall, Room 352
785.368.3725

2008 City's Organizational Chart



Topeka's History and City Information

Size and Location

The city of Topeka, located 60 miles west of Kansas City, Missouri, serves as both the state capital of Kansas and the county seat of Shawnee County, Kansas. With an estimated population of 122,008 for 2003, 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 2004 is 171,716. 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 8,434 people.

Background History

Topeka lies on a rich sandy river bottomland where Indians 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 Indian 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. Topekans have always stepped up and helped one another through community outreach.

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 over 1,000 jobs. The attraction of the Hallmark Card and Dupont plants and other manufacturing company extensions were important in keeping the economy diverse.

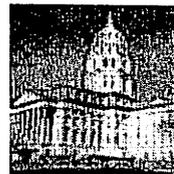
Form of Government

Topeka has operated under three 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.

In March 2006, the Council named Norton N. Bonaparte, Jr. as Topeka's first permanent City Manager and Chief Executive Officer. As city manager he serves as the city's chief executive officer, responsible to the City Council for managing the day-to-day operations of the city's 1,400 employees and \$174 million budget.

Under the leadership of Mr. Bonaparte, continued concentration will be placed on two major initiatives: the development of a shared vision of the community and the review of the organizational structure and operations. He believes the Topeka city government must be to make Topeka a safe, clean and attractive city. As a municipal corporation it must be effective, efficient, responsive and sensitive to the needs of the residents. Topeka should and can be a leading edge city. To do this, the citizens of Topeka must have a clear vision of what they want our city to be. Citizen involvement is essential in making Topeka a place people want to live, work, shop and play. Topeka can be a more vibrant community and the showcase of Kansas.



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, and three high schools, as well as a modern vocational/technical school. The District serves an enrollment of approximately 13,500 students. There are eight parochial and private schools 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 7,350, Washburn provides broadly based liberal arts and professional education through more than 190 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. The U.S. News and World Report rated Washburn University sixth in the Midwest among public master's level universities in the 2007 America's Best Colleges rankings. This is the seventh consecutive year that Washburn has earned a top 10 rating.

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

Topeka's History and City Information

and services. Piggyback service is available within a 60-mile radius. Topeka has two Federal Aviation Administration controlled municipal airports with a total of three fixed base operators providing a variety of aviation services.

Medical and Health Facilities

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. Many Menninger practitioners chose to remain in the Topeka area to continue providing excellent mental health services to this area. The city's other hospitals include Stormont-Vail Regional Medical Center and St. Francis Hospital and Medical Center. The city is also home to the Colmery-O'Neil Veterans Affairs Medical Center and the Kansas Neurological Institute, a state facility.

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 "Expo Centre" convention center, completed in 1987, also hosts entertainment events on a regular basis. 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. The city operates six community centers, which offer participation in competitive sports and opportunities for involvement in hundreds of classes in arts and crafts. The city has 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. Opened in the Fall of 2003, 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.



Financial and Banking Institutions

There are several commercial banks in the city, including at least one national bank. There are two savings and loan associations in Topeka. Capitol Federal Savings and Loan Association has its headquarters in the city and branches throughout the state. It is the largest savings and loan in Kansas with total assets over \$8.5 billion and total deposits over \$4.2 billion. The Tenth District of the Federal Home Loan Bank Board, serving Kansas, Colorado, Nebraska and Oklahoma, is headquartered in Topeka as well.

Bragging Rights

CNNMoney.com reported that Topeka ranks No. 5 on the least expensive list for housing prices nationwide. This ranking is based on the Coldwell Banker Home Price Comparison Index that compares the cost of a four-bedroom, two-and-a-half bath, 2,200 square-foot house with a two-car garage in a middle-class neighborhood. Such a home in Topeka would cost \$148,050, while the same type of house would cost \$1.8 million in Beverly Hills.

Topeka's Lucinda Todd House was rated by Parade magazine and the National Trust for Historic Preservation as one of the 10 winning sites that helped shape America's history and culture. Mrs. Todd opened her home to the local NAACP chapter in 1950 for strategic sessions to end school segregation.

Topeka's History and City Information

Employment

The major employers within Shawnee County are government, manufacturing, public utilities, trade (wholesale and retail), health care, and service-related industries. The distribution of employment for all the major industries is as follows:

Sector	2004	2005	2006	Change 2006
Construction	4,644	5,729	5,745	16
Manufacturing	7,378	8,468	7,585	(883)
Trade and Transportation	16,778	17,888	17,331	(557)
Information	2,682	2,798	2,676	(122)
Finance/Insurance /Real Estate	6,516	7,394	7,442	48
Services	15,237	15,758	15,969	211
Health Care	14,867	15,967	15,813	(154)
Government	22,309	26,270	26,324	54
All other	3,573	5,090	4,892	(198)
Totals	93,984	105,362	103,777	(1,585)

Source: Kansas Department of Labor-2006 Market Information.

Unemployment Rates

Comparative unemployment rates are provided in the following table:

	2002	2003	2004	2005	2006
Topeka MSA	4.8%	5.5%	6.1%	5.6%	4.7%
Kansas	5.7%	5.6%	5.5%	5.1%	4.4%
United States	5.8%	6.0%	5.5%	5.1%	4.6%

Source: U.S. Department of Labor, Bureau of Labor Statistics and Kansas Department of Labor

Major Employers

The table below presents the largest employers with operations headquartered in the city:

Employer	Estimated Employees
State of Kansas	8,402
Stormont-Vail Regional Medical Center	3,100
Unified School District 501	2,538
Goodyear Tire and Rubber Company	1,943
Blue Cross/Blue Shield of Kansas	1,817
St. Francis Hospital and Medical Center	1,800
Washburn University	1,651
Payless Shoe Source	1,600
Topeka City Government	1,400
United States Government	1,256
Burlington Northern Santa Fe Railway	1,100
Shawnee County Government	1,100
Josten's Printing and Publishing	1,000
WalMart Superstores	923
Colmery-O'Neil VA Hospital	920
Hill's Pet Nutrition	838
Frito-Lay, Inc.	803
Westar Energy	783
Dillon's Food	761
Hallmark Cards	725

Source: Greater Topeka Chamber of Commerce

City Mission and Budget Priorities

In February and March of 2002 the City Council conducted a series of work sessions to review the City Mission and determine if any changes should be made. Council members looked at the current mission statement and the mission statements for several other cities and governmental agencies. In the end, the City Council developed a new City Mission, along with a Vision Statement and Citywide Goals. The City Council believed that a Vision Statement would give citizens and employees an idea of the long-term directions the Council wished to steer the City of Topeka. The Council believed it was important to communicate not only the current mission, but what the City of Topeka could be and look like in the future. The Community Goals are broad statements of direction for City Departments and employees to work towards. They also provide insight into the value system of City government. Together, these three elements provide a cornerstone from which City Departments can make their strategic plans. The Mission, Vision, and Community Goals are stated below. The Mission, Statement and Goals were reviewed, but not officially revised in 2006.

Mission

To provide excellent city services so that our citizens may thrive in a safe and healthy community.
(February 19, 2002)

Vision Statement

The City of Topeka will serve as the regional center for economic development, recreation, health care, and education while providing a highly livable City for all. (February 19, 2002)

Community Goals

(March 26, 2002)

1. Develop a vigorous, strong economy and stimulate growth in the city.
2. Provide safe, stable and vibrant neighborhood environments for Topeka citizens.
3. Provide excellent cultural and recreational opportunities for the region.
4. Provide the highest quality municipal services at a reasonable cost.
5. Encourage progressive community development by both the public and private sectors.
6. Value diversity and ensure fair treatment for all.

Council Priorities

The City Council is to set budget priorities by the third Tuesday in May. The City Manager is to submit the budget based on those priorities by the first Tuesday in July. Since 2000, the Council has followed a process of each member ranking a set of separate priorities, and then aggregating the scores for an overall ranking. For the 2007 budget, the City Council followed a different methodology to arrive at priorities. In May of 2006, the Mayor and Council members participated with a facilitator in a consensus building session to discuss priorities for the community. The following core goals were identified for the next three to five years:

- Reducing Crime
- Improving Quality of City Services
- Stabilizing the City's Tax Base and Reducing the City's Debt Burden
- Promoting Economic Development
- Managing Growth

City Mission and Budget Priorities

- Recognizing and Promoting Equality in the Community

The group also identified investment priorities for the City. The four top investment priorities over the next three to five years include:

- Infrastructure Improvements (including street, gutter, curb, sidewalk, stormwater drainage, and bioengineering projects)
- Police and Crime
- Economic Development Initiatives (including Downtown Revitalization and Arts and Culture)
- Code Enforcement

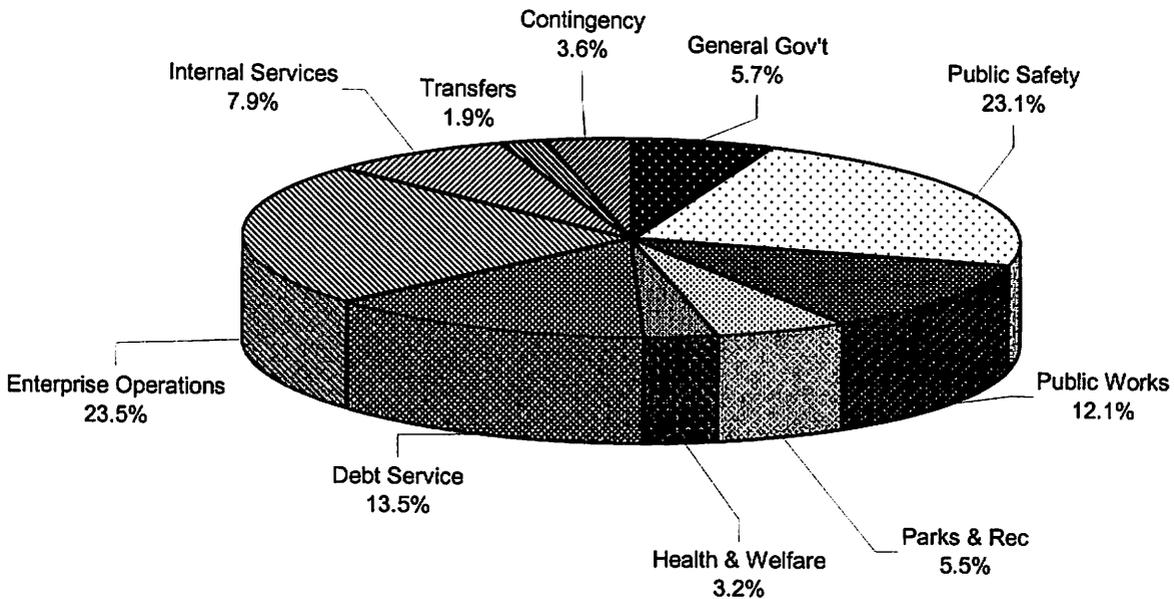
Other investment priorities identified by not ranked as highly as the above were traffic flow improvements, beautification enhancements, fire department, mental health, and parks and recreation. Initiatives for city staff were the final area for which the group established priorities. These priorities were grouped into four major areas:

- Improving the quality of customer service provided by City employees
- Improving communication by City staff
- Reviewing the efficiency of city government to ensure tax payers are getting the most value for their taxes and fees
- Improving the City's planning process

Although the City Council never formally adopted the above items, they served as the priorities for the development of the City Manager's proposed budget. These priorities were not changed for the 2008 budget. In the Fall of 2007, a Mayor's initiative sponsored a work session for the City Council and Mayor to formulate and adopt priorities for the City. This new set of priorities will be the basis for budget priorities in 2009.

Budget Summary: Appropriations

2008 Appropriations by Category



The graph above and the Appropriations Summary Table demonstrate the distribution of expenditures among the various categories and functions of government. The Revenue Summary Table is provided to show that the budget is balanced between available funding sources and appropriations. The Revenues section provides explanation and discussion of the revenue estimation process and the estimates of the revenue sources. General Government expenditures are 5.7 percent of the total costs. General Government includes the administrative and support departments of the City, providing guidance, legal, financial, human resource and other services in support of the direct service departments. Public Safety consists of the Police and Fire Departments. These budgets constitute 23.1 percent of the total budget and 64.9 percent of the General Fund budget. The Public Works Department maintains and develops the city infrastructure and is 12.1 percent of the budget. Another 5.5 percent of expenditures are devoted to maintaining the parks and providing recreational programming, including the Topeka Zoo. Health and Welfare expenditures, which are 3.2 percent of the total, are for grants to various social service and community organizations and the activities of the Housing and Neighborhood Development Department. Debt Service for bond and lease purchase payments take up 13.5 percent of the budget. Enterprise Operations include the utility operations of the City along with parking and the operation of the golf course. These expenditures are 23.5 percent of the total. Internal Service operations, which are financed by charges to city departments for services, account for 7.9 percent of the total. Transfers from one fund to another as expenditures include the General Fund support for the demolition of unsafe structures and various capital projects, transfers from the Transient Guest Tax Fund to support Parks and Recreation and other activities, and a significant transfer of half-cent sales tax to the Bond and Interest Fund to make the debt payment for the Topeka Boulevard Bridge. These transfers make up 1.9 percent of total expenditures. Contingency amounts represent 3.6 percent of the total. Generally, these amounts serve as part or all of the budgeted fund balance and are to be accessed for expenditure for emergencies or other necessary unforeseen expenditures or revenue loss. This is especially true for the General Fund. State law constrains the unappropriated fund balance for these funds to exceed 5.0 percent of expenditures. The contingency amount is appropriated to allow for a larger budgeted ending balance. The percentage breakout of the categories, less transfers and contingencies can be found at the bottom of the Expenditure Summary Table.

Budget Summary: Appropriations

This table compares 2007 and 2008 expenditures by category from all funding sources, excluding the Internal Service Funds. The overall budget increases by \$6.4 million or 3.6 percent from 2007 to 2008 when contingency and transfer amounts are removed from the total. Personal Services, which makes up 43.5 percent of the total, grows by \$3.9 million or 5.2 percent in 2008. This growth is driven by labor contract agreements providing an average of 3.0 percent to 5.4 percent salary increases for employees. It is also indicative of projected higher pay outs from the Retirement Reserve Fund and the Kansas Police and Fire Rate Equalization Fund as more employees reach retirement eligibility. Contractual Services increase by 6.2 percent or 2.3 million. An increase of \$3.5 million in the Half-Cent Sales Tax Fund, which serves as vehicle for the receipt and dispensing of the City's share of the county-wide half-cent sales tax, increase by 3.5 million. Budget reductions in the General, Parks and Recreation, and other funds partially offset this increase. Other payments, which includes grants to organizations and claims paid out for employee and retiree health insurance drops by 5.0 percent. The 7.0 percent or \$0.7 million increase for commodities is reflective of higher costs or materials for the utility enterprise operations. Payments for debt service decrease by 1.4 percent. Actual debt service stays pretty flat, but 2007 included a one-time contribution to a "revenue stabilization fund" for the Topeka Boulevard Bridget. This debt service is financed from a county-wide half-cent sales tax. The growth in non-cash expenditures represents an increase in the depreciation cost as assets are added.

	2006 Actual	2007 Estimate	2008 Adopted	Percent Change
Personal Services	\$ 72,940,936	\$ 75,780,386	\$ 79,684,717	5.2%
Contractual Services	45,048,336	35,645,249	37,868,924	6.2%
Other Payments	13,543,068	11,787,049	11,192,073	-5.0%
Commodities	460,755	10,548,288	11,283,546	7.0%
Capital Outlay	2,012,285	1,323,967	1,218,503	-8.0%
Debt Service	25,255,310	28,776,794	28,374,040	-1.4%
Non-Cash Expenditures	9,990,170	11,494,543	12,378,596	7.7%
Other Financial Uses	4,723,222	7,827,868	4,975,799	-36.4%
Contingency	288,682	72,600	7,530,575	-
Total Expenditures	\$ 174,262,764	\$ 183,256,744	\$ 194,506,773	6.1%
Less Contingency and Transfers	\$ 169,257,226	\$ 176,631,276	\$ 183,025,399	3.6%
Including Internal Service Funds	\$ 188,057,070	\$ 190,105,043	\$ 211,283,833	11.1%

The five-year outlook for the General Fund reflects a manageable situation assuming no revenue catastrophes like the loss of \$2.1 million in revenue sharing from the State of Kansas in 2003. Local governments in Kansas will lose property tax revenue from new business and machinery as the 2006 Kansas Legislature exempted those purchases. It is expected to phase out over the next seven years and the Legislature is supposed to provide revenue to offset a significant amount of the lost revenue. City employees enjoyed a modest salary increase in 2006 overall of 3.6 percent and are budgeted to receive slightly less in 2007. The Five-Year Outlook assumes that overall salary and fringe benefit increases can be moderated to be in line with current cost of living projections and that health insurance costs will be controlled through plan modifications. Moderate increases are built in for other operating costs.

Maintaining a 10.0 percent ending balance in the General Fund has been a policy choice of the City Council. It is a major factor for the rating agencies that set the City's bond rating. Loss of sales tax revenue and the state revenue sharing prohibited the General Fund from hitting the 10.0 percent target for 2003, which ended with the balance at 7.6 percent. Fueled by sales tax revenue, the 2004 ending balance jumped to 11.4 percent. A 17.1 percent ending balance in 2005 allowed spending for police vehicles and other capital projects as one-time expenditures. The 12.4 percent balance at the end of 2006 allowed for this practice to be continued, but to a lesser degree. The General Fund is expected to end 2007 with a 10 percent ending balance. The City Council passed a budget for 2008 with a projected 9.6 percent ending balance. This was done to help hold down a mill levy increase.

Budget Summary: Appropriations

In July of 2004 the City Council passed Resolution 7490 that established a policy for the General Fund requiring a structurally balanced budget beginning in 2006. The policy stated that budgeted recurring revenues must exceed expenditures by 1.0 percent. Any surplus in the balance is to be used for capital projects, increasing the fund balance or debt reduction. The City is not to rely on excess balance to reduce demand for property tax, but rather fund the budget plus 1.0 percent with recurring revenue. The policy is designed to provide a cushion against revenue loss and to insure the General Fund does not rely on one-time revenue (excess ending balance) to fund ongoing operations. Combined with the 10.0 percent ending balance requirement, these two policies provide for a financially sound future for the General Fund. The 2006 adopted budget fell short of meeting the guidelines. The budget used approximately \$1.0 million of the ending balance to reduce mill levy. The 2007 budget was very close to balanced, but to meet the structurally balanced plus one-percent of expenditures would have taken about \$700,000 in new revenue. The 2008 Adopted Budget neither provides a 10.0 percent balance, nor does it meet the provisions of Resolution 7490. The projections for 2009-2011 reflect the policy's intent. For 2009, the table shows that an additional \$1.3 million will be required to meet the policy's requirements, with revenue exceeding expenditures by \$688,596 to provide the 1.0 percent cushion.

Five-Year Outlook for the City General Fund

	2006 Actual	2007 Revised	2008 Adopted	2009 Projected	2010 Projected	2011 Projected
Beginning Balance	10,872,736	8,087,568	6,705,197	6,526,392	7,214,988	7,938,976
Revenue:						
Revenue Estimates	55,327,815	55,860,515	55,645,170	56,758,073	59,015,234	60,430,139
Property Tax Revenue	9,956,917	10,960,296	12,019,922	12,320,420	12,628,431	12,944,142
Revenue Adjustment for 10.0 % Ending Balance	--	--	--	1,100,000	230,000	160,000
Adjustment for Current Revenue to Exceed Expenditures by 1.0 percent	--	--	--	260,000	760,000	1,300,000
Revenue Total	65,284,732	66,820,811	67,665,092	70,438,493	72,633,665	74,834,281
Total Available	76,157,468	74,908,379	74,370,289	76,964,885	79,848,653	82,773,257
Expenditures:						
Expenditures	65,363,321	67,140,782	67,843,897	67,843,897	69,749,897	71,909,677
Salary Costs Increase 3.0 percent	--	--	--	1,626,000	1,674,780	1,725,023
Other Operating Increase 2.0 percent	--	--	--	280,000	285,000	290,000
Health Insurance	--	--	--	--	200,000	210,000
Subtotal Expenditures	65,363,321	67,140,782	67,843,897	69,749,897	71,909,677	74,134,700
One-time Expenditures from Balance	2,706,579	1,062,400	--	--	--	--
Total Expenditures	68,069,900	68,203,182	67,843,897	69,749,897	71,909,677	74,134,700
Ending Balance	8,087,568	6,705,197	6,526,392	7,214,988	7,938,976	8,638,557
As Percent of Revenue	12.4%	10.0%	9.6%	10.2%	10.9%	11.5%
Revenue in Excess of Expenditure	(78,589)	(319,971)	(178,805)	688,596	723,988	699,581
Expenditure % change	5.6%	2.7%	1.0%	2.8%	3.1%	3.1%
Revenues % change	2.6%	2.4%	1.3%	4.1%	3.1%	3.0%

For 2009 and beyond, revenue other than property tax is projected to increase 2.0 percent

Property tax valuation is projected to increase by 2.5 percent for 2009 through 2011.

Salary projections for 2008 through 2010 are based on 3.0 percent overall growth.

Health insurance costs are projected at 5.0 percent for 2010 through 2011.

Budget Summary: Appropriations Summary Table

Fund	Total Resources	Total Appropriations	General Government	Public Safety	Public Works	Parks & Recreation	Health & Welfare	Debt Service	Enterprise Operations	Internal Services	Transfers Out	Contingency Amount	Balance Forward
Operating Funds													
General	74,370,289	74,370,289	7,515,105	48,279,907	10,692,569	-	1,156,316	-	-	-	200,000	6,526,392	-
Special Alcohol	766,355	730,000	-	-	-	-	730,000	-	-	-	-	-	36,355
General Improvement	1,150,135	1,125,000	-	453,850	471,150	-	200,000	-	-	-	-	-	25,135
Special Liability	696,887	696,887	696,887	-	-	-	-	-	-	-	-	-	-
Park	9,265,209	8,824,012	-	-	-	8,824,012	-	-	-	-	-	-	441,197
Zoo Improvement	13,243	11,243	-	-	-	11,243	-	-	-	-	-	-	2,000
City Zoo	2,440,152	2,323,954	-	-	-	2,323,954	-	-	-	-	-	-	116,198
Golf Improvement Reserve	135,534	135,534	-	-	-	135,534	-	-	-	-	-	-	-
Transient Guest Tax	1,725,175	1,643,000	1,298,000	-	-	-	-	-	-	-	345,000	-	82,175
Unsafe Structures Demolition	216,302	216,302	-	-	-	-	216,302	-	-	-	-	-	-
Retirement Reserve	878,967	878,967	878,967	-	-	-	-	-	-	-	-	-	-
KP&F Rate Equalization	1,277,647	1,277,647	1,277,647	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	91,808	91,808	-	-	-	-	-	-	-	-	-	-	-
Historic Asset Preservation	146,919	146,919	-	-	-	-	146,919	-	-	-	-	-	-
Half-Cent Sales Tax	11,738,779	11,738,779	-	-	8,332,980	-	-	-	-	-	3,405,799	-	-
Special Street Repair	6,120,327	5,961,343	-	-	5,961,343	-	-	-	-	-	-	-	158,984
General Bond & Interest	21,089,849	21,089,849	-	-	-	-	-	20,089,849	-	-	-	-	-
Park Land Acquisition	237,395	237,395	-	-	-	237,395	-	-	-	-	-	1,000,000	-
ADSAP Fee Fund	47,268	47,268	47,268	-	-	-	-	-	-	-	-	-	-
Law Enforcement Fed Grants	109,691	109,691	109,691	-	-	-	-	-	-	-	-	-	-
Public Parking	11,623,069	3,849,245	-	-	-	-	-	746,008	3,103,237	-	-	-	7,773,824
Water Utility	91,987,617	27,009,398	-	-	-	-	-	3,217,750	23,791,648	-	-	-	64,978,219
Storm Water Utility	29,981,905	4,477,447	-	-	-	-	-	844,000	3,633,447	-	-	-	25,504,458
Golf	847,431	837,231	-	-	-	-	-	-	837,231	-	-	-	10,200
Water Pollution Control	117,052,454	22,042,553	-	-	-	-	-	3,720,433	18,322,120	-	-	-	95,009,901
CDBG Funds	4,506,724	4,347,596	-	-	-	-	4,347,596	-	-	-	-	-	159,128
Grants and Gifts	287,416	287,416	287,416	-	-	-	-	-	-	-	-	-	-
Subtotal Operating Budget	388,804,547	194,506,773	12,093,098	48,843,448	25,458,042	11,532,138	6,797,133	28,618,040	49,687,683	-	3,950,799	7,526,392	194,297,774
Internal Service Funds													
Information Technology	3,853,937	3,831,483	-	-	-	-	-	-	-	3,831,483	-	-	22,454
Fleet Management	2,130,236	1,387,711	-	-	-	-	-	-	-	1,387,711	-	-	742,525
Workers' Comp SI	2,362,146	1,587,928	-	-	-	-	-	-	-	1,587,928	-	-	774,218
Vehicle Physical Damage SI	508,804	229,400	-	-	-	-	-	-	-	229,400	-	-	279,404
Employee Health Insurance	14,368,227	9,560,000	-	-	-	-	-	-	-	9,560,000	-	-	4,808,227
Risk Management Reserve	1,615,086	-	-	-	-	-	-	-	-	-	-	-	1,615,086
Unemployment Comp	469,001	141,000	-	-	-	-	-	-	-	141,000	-	-	328,001
Total Operating and Internal	414,111,984	211,244,295	12,093,098	48,843,448	25,458,042	11,532,138	6,797,133	28,618,040	49,687,683	16,737,522	3,950,799	7,526,392	202,867,689
Percent of Total Appropriations		100.0%	5.7%	23.1%	12.1%	5.5%	3.2%	13.5%	23.5%	7.9%	1.9%	3.6%	-
Eliminate Interfund Transfers and Contingency Amounts		(11,477,191)									(3,950,799)	(7,526,392)	-
Funding Net of Unappropriated Reserves, Transfers and Contingency	199,767,104	12,093,098	6.1%	24.5%	12.7%	5.8%	3.4%	14.3%	49,687,683	16,737,522	8.4%	-	-

Budget Summary: Funding Summary Table

Fund	Total Resources	Taxes				Intergov't Revenue	Licenses & Permits	Fees for Service	Fines & Court Cost	Misc. Revenue	Transfers In/Out	
		Balance Forward	Property	Sales	Motor Vehicle Other							
Operating Funds 2008												
General	74,370,289	6,705,197	12,009,061	27,500,000	1,200,956	5,445,829	689,196	12,471,500	4,396,200	2,732,850	1,159,500	60,000
Special Alcohol	766,355	245,555	-	-	-	-	520,800	-	-	-	-	-
General Improvement	1,150,135	225,135	765,538	-	137,012	9,037	13,413	-	-	-	-	-
Special Liability Expense	696,887	590,044	85,406	-	18,768	1,228	1,822	-	-	-	(381)	-
Park	9,265,209	458,578	5,366,663	-	572,021	37,524	576,498	-	1,957,925	-	151,000	145,000
Zoo Improvement	13,243	7,243	-	-	-	-	-	-	6,000	-	-	-
City Zoo	2,440,152	4,219	1,682,699	-	153,207	10,050	14,918	-	386,500	-	133,559	55,000
Golf Improvement Reserve	135,534	115,534	-	-	-	1,643,000	-	-	20,000	-	-	-
Transient Guest Tax	1,725,175	82,175	-	-	-	-	-	-	-	-	-	-
Unsafe Structures Demolition	216,302	16,302	-	-	-	-	-	-	-	-	-	200,000
Retirement Reserve	878,967	478,967	-	-	-	-	-	-	-	-	400,000	-
KP&F Rate Equalization	1,277,647	992,647	-	-	-	-	-	-	-	-	285,000	-
Neighborhood Revitalization	91,808	45,904	-	-	-	-	-	-	-	-	45,904	-
Historic Asset Preservation	146,919	61,919	-	-	-	-	-	-	-	-	-	85,000
Half-Cent Sales Tax	11,738,779	2,838,779	-	8,900,000	-	-	-	-	-	-	-	-
Special Street Repair	6,120,327	459,337	-	-	-	-	5,413,794	-	-	-	247,196	-
General Bond & Interest	21,089,849	1,924,538	12,581,039	140,000	1,261,815	82,799	122,902	-	-	-	1,570,957	3,405,799
Park Land Acquisition	237,395	172,395	-	-	-	-	65,000	-	-	-	-	-
ADSAP Fee Fund	47,268	-	-	-	-	-	-	-	-	47,268	-	-
Law Enforcement Fed Grants	109,691	-	-	-	-	-	109,691	-	-	-	-	-
Public Parking	11,623,069	8,638,584	-	-	-	-	-	-	2,609,700	263,000	111,785	-
Water Utility	91,987,617	64,965,780	-	-	-	-	-	-	25,211,840	-	1,809,997	-
Storm Water Utility	29,981,905	24,331,905	-	-	-	-	-	-	5,500,000	-	150,000	-
Golf	847,431	57,931	-	-	-	-	-	-	789,500	-	-	-
Water Pollution Control	117,052,454	94,685,454	-	-	-	-	501,000	-	20,766,000	-	1,100,000	-
CDBG Funds	4,506,724	-	-	-	-	-	4,346,724	-	-	-	160,000	-
Grants and Gifts	287,416	-	-	-	-	-	287,416	-	-	-	-	-
Subtotal Operating Budget	388,804,547	208,104,122	32,490,406	36,540,000	3,343,779	7,229,467	12,097,174	13,037,500	61,643,665	3,043,118	7,324,517	3,950,799
Internal Service Funds												
Information Technology	3,853,937	425,982	-	-	-	-	-	235,727	3,192,228	-	-	-
Fleet Management	2,130,236	737,351	-	-	-	-	-	-	1,392,885	-	-	-
Workers' Comp SI	2,362,146	1,017,146	-	-	-	-	-	-	1,200,000	-	145,000	-
Vehicle Physical Damage SI	508,804	340,304	-	-	-	-	-	-	155,000	-	13,500	-
Employee Health Insurance	14,368,227	4,768,227	-	-	-	-	-	-	9,350,000	-	250,000	-
Risk Management Reserve	1,615,086	1,575,086	-	-	-	-	-	-	-	-	40,000	-
Unemployment Comp	469,001	359,001	-	-	-	-	-	-	110,000	-	-	-
Total Operating and Internal	414,111,984	217,327,219	32,490,406	36,540,000	3,343,779	7,229,467	12,097,174	13,273,227	77,043,778	3,043,118	7,773,017	3,950,799
Eliminate Interfund Transfers	(3,950,799)											(3,950,799)
Total	410,161,185	217,327,219	32,490,406	36,540,000	3,343,779	7,229,467	12,097,174	13,273,227	77,043,778	3,043,118	7,773,017	-
Percent of Total	100.0%	53.0%	7.9%	8.9%	0.8%	1.8%	2.9%	3.2%	18.8%	0.7%	1.9%	0.0%
Total Unappropriated Fund Balance (from "Appropriations")	202,867,689	202,867,689										
Less Contingency Amount	7,526,392	7,526,392										
Funding Net of Unappropriated Reserves & Contingency	199,767,104	6,933,138	32,490,406	36,540,000	3,343,779	7,229,467	12,097,174	13,273,227	77,043,778	3,043,118	7,773,017	-
	100.0%	3.5%	16.3%	18.3%	1.7%	3.6%	6.1%	6.6%	38.6%	1.5%	3.9%	0.0%

Budget Summary: FTE Positions by Department

	Actual 2005	Actual 2006	Adopted 2007	Revised 2007	Adopted 2008	Diff. From 2007 Adopted
Mayor	3.00	4.00	3.50	3.50	3.50	0.00
City Council	2.00	2.00	2.00	2.00	2.00	0.00
City Manager	11.00	7.00	8.50	8.50	12.50	4.00
Human Relations Commission	4.00	5.00	6.00	6.00	6.00	0.00
Legal	21.50	22.50	21.50	21.50	21.50	0.00
Financial Services	45.00	46.00	46.00	46.00	46.00	0.00
Municipal Court	27.00	27.00	28.00	28.00	28.00	0.00
Human Resources	10.00	9.00	8.00	8.00	8.00	0.00
Police	355.00	357.00	355.00	355.00	356.00	1.00
Fire	241.00	249.00	249.00	249.00	249.00	0.00
Public Works	393.25	389.25	387.25	389.25	387.25	0.00
Parks and Recreation	102.35	102.75	97.75	96.75	95.75	(2.00)
Zoo	31.50	33.50	33.50	33.50	33.50	0.00
Planning	14.00	14.00	14.00	14.00	14.00	0.00
Information Technology	14.00	16.00	16.00	16.00	15.00	(1.00)
Housing & Neighborhood Development	17.00	17.00	17.00	16.00	15.00	(2.00)
Total FTEs	1,291.60	1,301.00	1,293.00	1,293.00	1,293.00	0.00

Departmental sections provide explanations of changes in FTE positions.

Financial Policies, Guidelines and Practices

The City of Topeka relies on formal policies, state law and established financial principles to guide its budgeting and financial practices. It also has policies established in accordance with GAAP and other best practices. These policies set forth the basic framework for the overall fiscal management of the City. The financial policies provide guidelines for evaluating both current activities and proposals for future programs. Most policies and procedures represent long-standing principles, traditions, and practices that guide the City and help to maintain its financial stability. The City continues to review and establish financial policies. The City Council adopted policies for capital improvements and debt management in 2004. It also adopted a resolution requiring a structurally balanced General Fund budget beginning in 2006. These and other financial policies are to be reviewed annually.

Budgeting, Accounting and Audit Practices. Kansas law prescribes the policies and procedures by which the cities prepare annual budgets. By August 25th of each year, prior to commencement of the new fiscal year on the following January 1st, the governing body of the City must adopt a budget, which is filed with the City Clerk and the State Director of Accounts and Reports. The budget itemizes anticipated revenues and proposed expenditures, detailed by program and object of expenditures, for the next fiscal year. Funds must be balanced so that total resources equal obligations in accordance with Kansas law (K.S.A. 79-2927), which requires that, "The budget of expenditures for each fund shall balance with the budget of revenues for such fund....". The level of budgetary control or expenditure limit is at the fund level, except for the General Fund which also has established expenditure limits for each Department financed. However, statutes allow for the transfer of budgeted amounts between line items within a fund. Departments are responsible for managing their budgets to the fund or department total level. Changes from expenditure category to expenditure category may be made administratively. Transfers of \$15,000 or more from department to department within the General Fund may only be made with the approval of the City Council. The City maintains a financial and budgetary control system. Expenditures and revenues are tracked to ensure adherence to the budget and awareness of the financial environment. Monthly reports are prepared that compare actual revenues and expenditures to budgeted amounts and provide a picture of the City's cash position.

Kansas statutes require that the budget be prepared for the next fiscal year by August 1st of each year. The proposed budget must then be published along with a notice of public hearing on or before August 5th. The public hearing is held by August 15th, but must be at least ten days after publication. The budget is to be adopted on or before August 25th. The statutes allow for the governing body to increase the originally adopted budget if that increase is financed with previously unbudgeted revenue other than ad valorem property taxes. A notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the City Council may amend the budget.

In order to ensure that Kansas municipalities conduct their affairs in a fiscally responsible manner, the State Legislature enacted a cash basis law in 1933 (K.S.A. 10-1101 et seq.) which states in part that it is unlawful, except where bonds, temporary notes, or no-fund warrants are authorized, "for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality, or to authorize the issuance of any order, warrant or check, or other evidence of such indebtedness of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose." The purpose of the cash basis law is to prevent municipalities from spending more than they receive annually in operating revenues, and to prevent the issuance of short-term debt to cover operating expenditures.

Kansas statutes and regulations of the Kansas Board of Accountancy provide for municipal accounting in conformance with generally accepted accounting principles (GAAP). Separate funds are maintained by the City for specific purposes and projects, in compliance with GAAP, State laws and regulations, bond covenants, tax levies, grant agreements, and City ordinances and resolutions. The City prepares a Comprehensive Annual Financial Report (CAFR), disclosing the financial position, results of operations, and changes in fund equities or retained earnings for all funds and account groups in accordance with GAAP. An independent firm of certified public accountants performs annual audits of this information. The audited CAFR is filed in the Office of the City Clerk and with the Nationally Recognized Municipal Securities Information Repositories (NRMSIRs), among other agencies.

Investment Policy. The City of Topeka recognizes that effective cash management is an integral component of good financial management. It shall be the policy of the City that funds deemed idle, based on projected cash flow, be invested in a manner that seeks to maximize their productivity until such time as they are needed for the operations of the City. The City's investment portfolio shall be designed and managed in accordance with this policy to ensure public trust and be consistent with state and local laws. Investments shall be at the highest rates obtainable at the time of the investment, within the limitations of the law and the city's prudent investment policy in accordance with the following criteria.

Financial Policies, Guidelines and Practices

Safety: Safety of principal will be the foremost objective of the investment program for the City of Topeka. Each investment will be made in a manner, which ensures the preservation of capital in the portfolio.

Liquidity: The City of Topeka shall remain sufficiently liquid so as to meet all operating needs and expenses. The City will consider liquidity as a priority, while still recognizing the need to maximize yield.

Return on Investment: The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints, state statutes, cash flow needs of the City. Investments shall be made at the highest rates obtainable at the time of investment, within the limitation of the law and the City's prudent investment policy.

Diversification: Market risk shall be minimized by diversification of investment types. The City shall diversify (where prudent judgment dictates) its investments so that reliance on any one issuer (financial institution) or investment type will not place an undue burden on the City.

The investment policy also outlines safeguards, investment procedures, legal authority and other procedures related to the prudent investment of funds.

Capital Improvement Policy and Procedure. The Capital Improvement Policy provides a guideline and methodology for the development of the City's five-year capital improvement plan. The first two years of the Capital Improvement Plan (CIP) will consist of projects adopted as part of the Capital Improvement Budget (CIB). The first year of the CIB contains projects that will be initiated and completed during the proposed operating budget year. The second year projects are those for which plans are prepared for implementation. The projects in the following three years are those planned for implementation as they move towards the CIB. Thoughtful planning is essential for all departments submitting CIP requests. The Capital Improvement Policy includes definitions of a capital improvement project and other terms. It provides the following review principles to be followed in the adoption of the CIP.

1. The property tax levy for capital improvements should be maintained at a relatively consistent level from year to year. If movement either upward or downward becomes necessary, it should be done gradually.
2. When considering a consistent capital improvement property tax levy, the City should include the property tax requirements for debt service as well as for projects financed by direct appropriation or other means.
3. The City should maximize utilization of all Federal and State revenue sources for capital improvements.
4. The CIP is viewed as a long-term program that will continually address capital requirements far into the future. The use of long-term debt should be minimized, allowing the City to put money into actual projects that benefit Topeka residents and businesses rather than into interest payments to financial institutions and bond holders. The City should issue debt only for major capital projects and not try to finance the entire capital program with debt.
 - Bonds should not be used to fund operating projects or costs.
 - Bonds should not be used to fund any project whose expected life does not exceed the maturity on the bonds.
 - To the extent practicable, bonded indebtedness should be considered only for major capital projects where the City share is a minimum of \$100,000.
5. Approved capital improvement projects should have a funding plan for maintenance and operating costs identified in the project description and project budget. When feasible, priority should be given to those that will result in a reduction in operating costs.
6. The City should not acquire and hold land that is not needed for existing or near future City purposes. Land for projects that are not part of the approved five-year Capital Improvement Plan should not be acquired, except as part of a long-range annexation plan or other adopted plan.
7. Unless otherwise mandated by City ordinances, revenues derived from the sale and lease of surplus City real properties should be dedicated to the Capital Improvement Program and programmed after receipt by the City.
8. Enterprise funds should generate sufficient revenue to finance operations and related capital projects including debt service.
9. The City should fully investigate alternative financing sources for its capital projects, but should use such sources only if it can be clearly shown that they are in the best interests of the City.
10. The City should maximize utilization of current facilities and should give higher priority to maintaining present facilities and infrastructure over new construction where feasible.
11. In order to increase the long-term use of a City facility, as much flexibility as is consistent with operating efficiency should be built into all new or renovated facilities projects that the City undertakes.

Financial Policies, Guidelines and Practices

12. Inflation factors for all projects in the capital improvement program should be considered each year and appropriate adjustments made to all project estimates.
13. All projects should be reviewed by the CIP Review Committee for a recommendation to the City Manager and City Council.

In accordance with the definition of a capital improvement, City Departments submit capital improvement requests for each five year period of the Capital Improvement Budget and Plan. Projects are to be submitted by priority and year. The CIP Review Team, which is a cross-departmental group, will then review all projects and rank them based on established Capital Project Criteria (listed below). These rankings will be provided to the City Manager for use in determining the City Manager's recommended CIP. The Public Works City Engineer and the Budget Director will prepare a status report of prior approved projects. This status review allows the City Manager and City Council the opportunity to stay informed of these projects. Individual requests and a compilation are forwarded to the City Planning Commission for their review and input to the City Manager and City Council. The City Manager reviews the capital improvement project requests, considers the recommendations of the Planning Commission, if available, and develops the City Manager's Proposed CIP. The Proposed CIP is presented to the City Council, which reviews the document and makes changes as it deems necessary. The City Council has the final responsibility to adopt the CIB and CIP.

The following criteria will be used by the CIP Review Team to evaluate capital projects. Each project is measured accordingly and a score assigned.

Community Goals Capital projects should be consistent with or directly promote the Goals supporting the City Mission and Vision as stated in the annual City of Topeka Budget. As such, they should also support the objectives listed in Departmental budgets.

Legal State or Federal mandate may require that a particular project be implemented. Court orders and judgments concerning annexation, property owners' rights, environmental protection, etc. are also legal requirements that may affect how projects are prioritized.

Safety The benefit to the environment, safety or public health of the community should be evaluated. For example, all street projects concern public safety, but streets for which documented evidence of safety hazards exist should be given higher priority treatment.

Funding The proposed methods of funding should be evaluated. State and federal grants and other outside funding should be pursued and used to the extent possible.

Preserve Existing Infrastructure Reflects policy to ensure adequate resources are provided to preserve existing infrastructure before targeting resources toward building new facilities that also have maintenance obligations.

Comprehensive Plan Consistency with the City's Comprehensive Plan is important. Capital projects may directly or indirectly implement the comprehensive plan. Projects should not be inconsistent with the comprehensive plan.

Quality of Life The degree to which the project impacts the quality of life of the City's citizens and visitors should be given consideration. Does the project add to the quality of life through cultural, educational and artistic experiences, exposure to different cultures, or environmental enhancements?

Cost to Operate The annual and long range commitment associated with the project must be evaluated. What costs are associated with the project for maintenance, staffing pattern, energy utilization, and accessibility?

Citizen Support Projects are generally more easily implemented if there is public demand and support for them. Such public support should be gauged in terms of its strength and the depth of understanding it represents.

Service Delivery The degree to which projects improve service delivery should be identified using this category. Projects which substantially improve the quality of service are desirable. Immediate needs will be given more weight than future.

Area Served The scope of the project in terms of area and population served is measured by this criteria. Spreading capital improvement dollars to serve the greatest area and population is desirable.

Financial Policies, Guidelines and Practices

Debt Management Policy. The purpose of the debt management policy is to establish debt issuance and management guidelines. The policy is applicable to all debt financing for the City of Topeka. The City of Topeka projects debt requirements on a five-year basis to facilitate better short-term decisions in light of other priorities that may arise and to examine the long-range implications and effects of existing and contemplated debt. The City does not fund current operations or routine maintenance costs from the proceeds of long-term debt. The City confines long-term borrowing and capital leases to capital acquisitions, improvements, projects, or equipment that cannot be financed from current financial resources, under the following circumstances:

- The project is included in the City's Capital Improvement Budget;
- The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City;
- The project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing;
- There are revenues sufficient to service the debt, whether from future property taxes, user fees, or other specified and reserved resources, and debt supported by user fees, special assessments or special charges shall be preferred over that supported from taxes;
- The debt shall be primarily used to finance capital projects with a relatively long life, typically ten years or longer;
- Any equipment to be financed is an item that is purchased infrequently, has an expected useful life of at least five years, and costs \$100,000 or more.

In an effort to conserve statutorily limited debt capacity, the City borrows only when necessary and uses "pay-as-you-go" financing to the extent possible. The City intends to maintain its overall debt burden within the following generally accepted benchmarks as established for municipalities by municipal debt rating agencies:

- Net debt *per capita* should remain under nine hundred fifty dollars (\$950).
- Net debt as a percentage of estimated assessed value of taxable property within the City's corporate limits should not exceed thirteen percent (13%). The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed fourteen percent (14%).
- The debt *per capita* as a percentage of personal income *per capita* should not exceed five percent (5%).
- The City strives to achieve, and maintain a General Fund "Fund Balance" equal to no less than ten percent (10%) of General Fund "Revenue" for the next year.

The City strives to achieve, maintain, and, whenever possible, improve its bond credit ratings (currently assigned by Moody's Investors Services), to at least the following standards: General Obligation Bonds rated "Aa3"; Revenue Bonds rated "A2"; and General Obligation Temporary Notes rated "MIG -1". The City understands that such ratings will facilitate the achievement of favorable interest rates in, and the preservation of its access to, the credit markets.

In general, the City adheres to the following debt guidelines:

- When measuring its commitment to its infrastructure and related service delivery potential, the City addresses both its capital needs and its operating and maintenance requirements.
- In the case of capital needs, when measuring inter-period equity, the City considers the allocation of any debt burden among generations that will benefit from the financed capital assets, as well as the need to distribute the financing burden over appropriate fiscal periods.
- The City uses a "level debt service" strategy as a means to equalize the burden of its debt service assessment over time. This approach provides a slightly declining percentage of budget over time, presuming a gradually increasing budget.
- The City maintains a minimum ratio of Combined Utility Fund revenues to annual total revenue bond debt service requirements of 125%.
- The City strives to keep the average maturity of its general obligation bonds at or below fifteen (15) years.

Financial Policies, Guidelines and Practices

- When the City finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the projects being financed.
- The City reviews its outstanding debt at least annually for the purpose of determining if the financial marketplace will afford the City an opportunity to refinance long-term debt and so reduce its debt service costs. In order to consider the possible current refunding of an issue, a net present value (NPV) savings of at least three percent (3%) of outstanding principal of the refunded debt shall be the threshold expected to be achieved before proceeding with such refunding, unless the refinancing is expected to relieve the City of other onerous obligations or significantly reduce the remaining term of the financing. The City considers advance refunding when a five percent (5%) NPV threshold is met and synthetic refunding when a seven percent (7%) NPV threshold is met.
- Capital acquisitions, improvements, equipment, and projects are categorized into "pay-as-you-go" or "debt financing" classifications. Pay as you go capital items are those with a cost of less than \$100,000, those with short asset lives of five or fewer years, and those that extend the useful life of an existing capital asset for five or fewer years. Debt financing capital items is limited to those major, non-recurring capital expenditures for assets or asset improvements costing more than \$100,000 and having a useful life of more than five years. However, the City will use current operating funds for capital items categorized as "debt financing" as well, whenever it is cost feasible to do so.
- The City confines long-term debt financing to capital items with useful lives of ten or more years, which cannot be financed from current revenues or fund equity. When appropriate, the City uses special assessment taxes or other user-based revenue sources to pay the costs of related debt financing, so that those benefiting from the improvements will absorb all or most of the cost of the capital item being financed.
- The City uses State Revolving Fund (SRF) Loan programs in lieu of revenue bond financing for utility projects whenever such funds are available at more favorable rates. The City continues to monitor bond rating agency concerns with overall utility debt levels when participating in the SRF program.
- The City will continue to comply with SEC Rules by disclosing and updating its financial information to nationally recognized municipal securities information repositories, bondholders, and appropriate municipal debt rating agencies. The City will continue to follow a policy of full disclosure in its Comprehensive Annual Financial Report (CAFR) and in its bond offering documents.

The Debt Management Policy also lays out guidelines for debt administration and financing procedures and methods. This includes investment and arbitrage, use of an independent financial advisor, temporary note financing, conduit financings, and communication with credit rating agencies.

Budget Development Process and Calendar

The City's annual budget is a plan of operation that determines the quality, quantity, and level of governmental services to be rendered by the operating departments throughout the budget year. The budget also determines the method of distributing costs to the various segments of the community through the collection of taxes.

Budget requests are prepared by City departments and presented to the City Manager for review and approval. The City Manager then presents a recommended budget to the City Council for review and approval. In reviewing the budget, the City Council has the opportunity to evaluate the proposed operating programs, establish the level of municipal services to be rendered, and determine basic organizational and personnel staffing patterns. In making final determinations, continuation of existing services and implementation of new programs are weighed against the taxes or fees required to service them.

Adoption of the budget is probably the City Council's most important policy decision of the entire year. The Council reviews revenues, operating expenditures, capital expenditures, and program activities for the entire city during a two month period during the summer. Adoption of the budget also provides the legal basis for expenditure of funds to accomplish the City's goals.

Once adopted, the budget presents a clear and concise summary of the services to be rendered by the city government, and the sources and distribution of the necessary revenues. Detailed explanations of both the projected costs of the services and the anticipated revenues are given.

The City's goal is to use a budget process that creates a clear and concise budget document in the most efficient manner possible. The development of such a process changes from year to year as information demands change and technology evolves.

Payroll costs for the City account for a significant portion of the City's operating budget. Accordingly, a great deal of attention is given to estimating costs as accurately as possible in the personnel services category during budget development. The Finance Department prepares personnel schedules and calculates rates for Social Security, employee health insurance, KPERS, KP&F, workers' compensation, unemployment compensation and Medicare.

Other costs are projected based upon expected and anticipated programs and projects. Departments often use recent history or rough estimates on which to base their non-personnel budget costs. Due to the budget cycle prescribed by state statute, departments must project their costs as many as 18 months in advance. This difficult challenge often means that actual costs incurred will vary from budgeted costs within and between expenditure categories. Departments, ultimately, are responsible for managing their budgets to the "bottom line"—their total budgeted expenditures.

Revenue projections for 2007 and 2008 were developed based upon trend data and other methodology described in this document. The City maintains a policy of estimating revenues as accurately as information allows. Ideally, actual revenue receipts will be within two percent of the budget amounts.

While municipal budgeting is truly a year-round activity, the process of budget development extends from about February 1st of each year to about August 25th, when state law requires the City's budget to be submitted to the Shawnee County Clerk. Times at which individual elements are accomplished are somewhat flexible and are developed as the year progresses.

- City Manager develops key goals to be addressed during the upcoming budget year (January/February)
- Preliminary revenue forecasts are made. Because the quality of these forecasts improves as the process moves toward the summer, these forecasts change extensively during budget development. Some revenue pieces are not provided by the State of Kansas or Shawnee County until very late in the process (February/March and On-Going)
- City Manager delivers preliminary budget development guidelines and instructions for preparations of requests to departments (March/April)
- Departments submit their initial requests to the City Manager (May)
- City Council establishes its budget priorities by May 15th
- City Manager develops the proposed budget—involves summarizing initial budget requests, comparing with revenue estimates, and modifying as needed (May/June)
- City Manger presents the proposed budget to the City Council by the first Tuesday in July
- City Council considers proposed budget through meetings with City Manager, Mayor, budget staff and City departments (July/August)
- City publishes notice of legal public hearing for citizens' input. Copies of proposed budget are on file in the city offices for public review prior to hearing. A summary of the budget is included in published notice (August)

Budget Development Process and Calendar

- Public hearing held (August)
- Budget adopted by City Council (end of August)

Development of the Capital Improvement Budget and Program follows a similar time frame. However, there is no state law dictating when they are to be completed. Discussion and final action on the resolutions to approve the Capital Improvement Budget and Program often extends well past the end of August, when the operating budget must be certified to Shawnee County.

Basis of Accounting, Measurement Focus, and Basis of Presentation

Basis of Accounting

The City of Topeka uses the same basis of accounting for its operating budget as it does for its financial statements: the *modified accrual* basis of accounting for governmental funds and for fiduciary type funds; and the *accrual* basis for proprietary fund types.

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 generally 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 funds are accounted for using the modified accrual basis of accounting. Agency funds are custodial in nature, and so do not involve measurement of results of operations.

The *accrual basis* of accounting is the recording of the financial effects on a government of transactions and other 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.

Those revenues susceptible to accrual are sales taxes, franchise taxes, special assessments, investment earnings, and certain federal and state grants and entitlements. Sales taxes collected and held by the state at year-end on behalf of the City are recognized as revenue. Licenses, permits, fees for services, fines, and parking meter revenues are not susceptible to accrual, because generally they are not measurable until received in cash. While property taxes and special assessments are shown on the balance sheet as current assets of the city, they are not recognized as revenue at year-end, because statutory provisions prohibit their use until the year for which they were levied and budgeted. Instead, they are offset by deferred revenue accounts.

Measurement Focus of the City Budget

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a *current financial resources* measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (*i.e.*, revenues and other financing sources) and decreases (*i.e.*, expenditures and other financing uses) in fund balances.

All proprietary funds, non-expendable trust funds, and internal service funds are accounted for on a *flow of economic resources* measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on their statements of net assets. Fund equity (*i.e.*, total net assets) is segregated into three primary components: investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Proprietary fund operating statements present increases (*e.g.*, revenues) and decreases (*e.g.*, expenses) in net assets.

Basis of Presentation

The City’s government-wide financial statements report information on all of the non-fiduciary activities of the City, and generally exclude the effects of interfund activity. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support. The City’s accounts are organized into funds, each of which is budgeted and accounted for as a discrete entity.

Funds are ordered into three (3) major categories—governmental, proprietary, and fiduciary—which are described in the following paragraphs.

•Governmental Fund Types:

Governmental funds are those through which general governmental functions of the City are financed. The acquisition, use, and balances of the City’s expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental Funds. The following are the City’s Governmental Fund types:

Basis of Accounting, Measurement Focus, and Basis of Presentation

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All 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.

The Special Revenue Funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for specified purposes.

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

The Capital Projects Funds are used to account for the acquisition or construction of capital facilities (other than those financed by proprietary funds) being financed from general obligation bond proceeds, grants, or transfers from other funds.

•Proprietary Fund Types:

Proprietary funds are accounted for on a flow of economic resources measurement focus. Proprietary funds distinguish between operating and non-operating revenues and expenses, and the principal revenues are derived from charges to customers for sales and services. The City uses the following types of proprietary funds:

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

The Internal Service Funds are used to account for the financing of goods or services provided by one City department to other departments of the City on a cost-reimbursement basis.

•Fiduciary Fund types:

Fiduciary Fund types are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds, using a modified accrual basis of accounting. Agency funds are custodial in nature and do not involve measurement of results of operations.

Budget Fund Descriptions

The annual budget is built around thirty-three 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, Miscellaneous Non-Departmental, and Other Financing Uses. General Government is divided into nine major operating areas: Legislative, Executive, Legal, Financial Services, Information Technology, 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, Code Compliance, 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.

Special Revenue Funds are used to account for proceeds of specific revenue sources, other than special assessments, expendable trusts, or for major capital projects, that are legally restricted to expenditure for specified purposes. The City's Special Revenue Funds include: Downtown Business Improvement District, Special Alcohol Program, General Improvement, Special Liability Expense, Parks & Recreation, Zoo, Zoo Improvement, Golf Improvement, Transient Guest Tax, Street, Unsafe Structures Demolition, Retirement Reserve, Historic Asset Preservation, ½% Sales Tax, KP&F Equalization, 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 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 General Improvement Fund controls and accounts for the proceeds of a property tax levy which is authorized to permit the City to pay cash in lieu of issuing bonds to pay the cost of public improvements.

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 Parks & Recreation Fund is the fiscal and accounting entity used to record financial transactions and balances related to the operation and maintenance of the City's parks and recreation programs.

In 2004 the Zoo Fund was established to record the expenditures and receipts related to the operation of the City Zoo. In 2003, and before, the City Zoo was financed from the Parks and Recreation Fund.

Prior to 2004, the Zoo Improvement Fund collected revenues set aside from zoo admissions. The funds were used for capital improvements at the zoo. Beginning with 2004, all revenues from zoo admissions are placed in the Zoo Fund. The Zoo Improvement Fund is used for special projects financed by gifts and donations.

The Golf Improvement Fund was established in 2003, and accounts for seven percent (7%) of golf course revenues, which are to be used for capital improvements to the City's golf course.

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 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 Unsafe Structures Demolition Fund receives property tax assessments levied when the City is required to demolish a property. When that property changes ownership, the new owner brings tax payments up to date, including the assessment for the demolition work. This fund provides for the demolition of unsafe residential and commercial structures in the community.

The Retirement Reserve Fund provides financing for 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.

The Historic Asset Preservation Fund receives transfers from the Transient Guest Tax Fund. The monies are to be used to preserve historic sites and activities within the community.

Half percent Sales Tax Fund provides funding for economic development and countywide infrastructure development.

KP& F Equalization Fund provides funding for and absorbs those accrued sick leave, vacation, and other related costs of city employees upon their retirement.

Budget Fund Descriptions

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, 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 School Resource Officers and other grant program expenditures. The Alcohol Safety Action Program 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 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, the fiscal entity that 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.

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.

Five enterprise funds are included in the budget. The enterprise funds include Water, Water Pollution Control, Stormwater, Combined Public Parking Facilities, and the Public Golf Course.

The Water Utility Fund provides accountability for all phases of operation and maintenance of the City's public water supply.

The Water Pollution Control Fund provides accountability for the City's public sanitary sewer operations.

The Stormwater Utility Fund administers the maintenance and operation of the City's 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.

The Public Golf Course Fund is the fiscal entity in which all assets, liabilities, equities, revenue, and expenses related to the operation of the Public Golf Course are recorded.

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 considered to have fixed expenditure limits (similar to taxing funds). Increases in fund expenditures above adopted levels are subject to action of the City Council.

The Internal Service funds included in the budget are: Information Technology, Fleet Services, Workers' Compensation Self-Insurance, Vehicle Physical Damage Self-Insurance, Employees Health Insurance, Risk Management Reserve, and Unemployment Compensation.

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.

Budget Fund Descriptions

The Workers' Compensation Self-Insurance Fund provides accountability of expenditures and revenues for workers' compensation claims of City employees.

The Vehicle Physical Damage Self-Insurance Fund provides accountability of expenditures and revenues for physical damage to the City's vehicles, including helicopters.

The Employees Health Insurance Fund provides fiscal and accounting control for the City's Employee Health Self-Insurance Plan.

The Risk Management Reserve Fund 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.

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 Metropolitan Transit Authority, Alcohol and Drug Safety, Court Bonds, Fire Equipment Trust, Fire Insurance Proceeds, Judges' Training, Kansas Trauma, Law Enforcement Trust, Local Law Enforcement Training Center, Motor Vehicle Reinstatement, Payroll Clearing, Police Benefit, Topeka Cablevision Inc./CEC, Police Equipment Fund, Softball Diamond Trust, Crime Prevention 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 to the Topeka Metropolitan Transit Authority Fund and to the Planning Commission for use in preparation and adoption of a Comprehensive Metropolitan Plan for land use, transportation and public facilities, to guide the future development of the metropolitan area.

State Budgeting Laws

BUDGET LAW (Kansas Statutes Annotated)

79-2925. Budgets of taxing bodies; application of act; exceptions; definitions.

(a) This act shall apply to all taxing subdivisions or municipalities of the state, except: (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars; (2) Money received by such taxing subdivision or municipality as a gift or bequest; (3) Revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated and authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund for the efficient and business-like operation of such airport. The financial transactions of said airport shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the operation of the airport after the payment of all necessary operating expenses and the establishment of the revolving fund shall be applied to reduce the tax levy for the budgeted fund under which the operation of such airport is financed; (4) Any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. The financial transactions of said recreation facilities shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the coliseum events fund and the coliseum concessions, after the payment of all necessary expenses, and the establishment and maintenance of such special recreation facilities reserve shall be applied to reduce the tax levy for the budget fund under which the operation of such recreation facilities is financed; and (5) Any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. The financial transactions of the special recreation facilities fund shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Moneys derived from the operation of a county coliseum and deposited in the special recreation facilities fund shall be applied to reduce the tax levy for the budget fund under which the operation of such county coliseum is financed. (b) Whenever the term "fund" is used in this act it is intended to have reference to those funds which are authorized by statute to be established. "Fund" is not intended to mean the individual budgeted items of a fund, but is intended to have reference to the total of such individual items. (c) Whenever the term "director" is used in this act it shall mean the state director of property valuation.

79-2926. Budget forms prescribed; furnished by director of accounts and reports; duties of certain officers.

The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 *et seq.* [*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director of printing and in such quantity as required by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 of chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports.

79-2927. Itemized budget; parallel columns showing corresponding items and revenue; non-appropriated balances; balanced budget required.

The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund. The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

State Budgeting Laws

79-2929. Proposed budget; amendments; public hearing; notice, publication and contents.

Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

79-2929a. Amended budget; publication; notice; public hearing.

The governing body of any taxing subdivision or municipality which is subject to the budget law provisions of K.S.A. 79-2925 to 79-2936, inclusive, and amendments, thereto, which proposes to amend its adopted current budget during the year in which such budget is in effect, shall be subject to the same publication, notice and public hearing requirements as is required by K.S.A. 79-2929, and amendments thereto, for the adoption of the original budget and, in addition thereto, such published budget shall show any proposed changes in the amount of expenditures by fund. Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes. A copy of the adopted amended budget shall be filed with the county clerks and with the director of accounts and reports.

79-2930. Submission of adopted budgets and additional information pertaining thereto to county clerk; duties of county clerk; limitation on taxes levied, exception.

(a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect. (b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto. (c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year.

79-2933. Time for budget hearing; adoption; validity of levies.

The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget.

79-2934. Funds appropriated by budget; balances; duties of clerks and officers; distribution of tax proceeds.

The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement. No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

79-2935. Creation of indebtedness in excess of budget unlawful; exceptions.

It shall be unlawful for the governing body of any taxing subdivision or municipality in any budget year to create an indebtedness in any manner or in any fund after the total indebtedness created against such fund shall equal the total amount of

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the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality: *Provided*, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940.

79-2936. Removal from office for violation.

Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office.

CASH BASIS LAW (Kansas Statutes Annotated)

10-1101. Definitions.

The following words, terms and phrases, when used in this act, shall have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning: (a) "Municipality" means any county, township, city, municipal university, school district, community college, drainage district and any other taxing district or political subdivision of the state which is supported with tax funds. (b) "Governing body" means the governing body of a municipality. (c) "Person" means any person, partnership, association or corporation. (d) "Claim" means any claim arising on contract express or implied, or a claim determined by final judgment, but shall not include claims arising from alleged tort or negligence on the part of the municipality.

10-1102. Cash basis for municipalities.

All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis.

10-1112. Issuance of warrants and other evidences of indebtedness unlawful.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check, or other evidence of such indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose.

10-1113. Creating indebtedness in excess of funds unlawful; exceptions.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935.

10-1114. Clerks not to issue or sign orders.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the clerk or secretary of any governing body of any municipality to knowingly issue, attest, sign or countersign any order, warrant, check or other evidence of indebtedness, on the treasury of the municipality, in payment of any indebtedness of such municipality created by the governing body of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

10-1115. Treasurers not to pay orders.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the treasurer of any municipality to knowingly pay any order, warrant, check or other evidence of indebtedness out of the treasury of such municipality in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

10-1116. Limits of indebtedness may be exceeded, when; creating indebtedness in violation of act unlawful.

(a) The limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated may be exceeded when: (1) Payment has been authorized by a vote of the electors of the municipality; (2) Provision has been made for

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payment by the issuance of bonds or temporary notes as provided by law; (3) Provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner, and limited in amount as prescribed by law; (4) Provision has been made for a revolving fund for the operation of any municipal airport financed and sustained partially or wholly by fees, rentals, proceeds from the sale of merchandise or charges for rendering services, received from the users of such airport; or 5) Provision has been made for payment pursuant to a service agreement entered into pursuant to K.S.A. 12-5503. (b) Notwithstanding any other limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated, the following funds shall have as a limit of indebtedness an amount equal to 100% of the accrued revenue of the current fiscal year plus any balances carried forward, cash reserves, intergovernmental grants, and sums advanced to qualify for intergovernmental grants: (1) Special recreation facilities reserve funds set up by any board of park commissioners or any municipality for a revolving fund for the repair, replacement or addition to recreational facilities; (2) Enterprise funds set up in any municipality to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public, such as municipal utilities engaged in the provision of water, electricity and natural gas and sanitary sewer systems which are financed by user charges; or (3) Intragovernmental service funds or working capital funds established in any municipality to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit such as funds established for central garages and motor pools, central printing and duplicating services and central purchasing and stores departments. The board of education of any school district, the board of regents of any municipal university or the board of trustees of any community college may enter into contracts for teachers and other necessary employees and for continuing operating expenses in excess of the amount of funds actually on hand for that purpose. The limit of indebtedness provided by this section shall never exceed 100% of the amount actually expended for school purposes for the last preceding fiscal year during which school was conducted. (c) It shall be unlawful for any member of the governing body of any municipality, as defined in K.S.A. 10-1101, and amendments thereto, to knowingly vote for or in any manner aid or promote the entering into of any contract or the creation of any other indebtedness in violation of the provisions of this section.

10-1116a. Exemptions from cash basis law; municipal utilities; issuance of no-fund warrants; drought emergencies.

The provisions of this act shall not apply to expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

10-1116b. Lease, lease-purchase or installment-purchase agreements; agreements for electric interconnection or transmission facilities; when allowed under cash-basis law.

Nothing in the provisions of K.S.A. 10-1101 *et seq.*, and amendments thereto, shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or services, (2) a lease agreement, without an option to buy, or (3) a lease-purchase agreement, if any of such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source. For the purpose of this act, a lease-purchase agreement shall include a lease with an option to buy or an installment-purchase agreement.

10-1116c. Lease-purchase agreements; conditions; protest petition and election, when.

Any lease-purchase agreement entered into pursuant to this act shall be subject to the following conditions: (a) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, it shall be approved by a majority vote of all members of the governing body. (b) If the proposed agreement involves the acquisition of land or buildings by a municipality other than a county, school district or community college, is for a term of three or more years, and provides for payments in any year in excess of 3% of the total amount budgeted by the municipality for expenditure during the current year, excluding debt service, a notice thereof specifying the purpose and the total of all payments shall be published once each week for two consecutive weeks in a newspaper of general circulation within such municipality. If, within 30 days following the last publication of such notice, a petition in opposition to the agreement signed by not less than 5% of the qualified voters of such municipality is filed with the appropriate county election officer, no such agreement shall take effect unless and until the same is approved by a majority of the qualified voters of such municipality voting at an election thereon. Any such election shall be

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called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto, or in accordance with the provisions of the mail ballot election act. (c) If the municipality is a county, school district or community college and the proposed agreement involves the acquisition of land or buildings, is for a term exceeding the current fiscal year of the municipality, and provides for annual payments which in the aggregate exceed \$100,000, the governing body of such municipality first shall adopt a resolution stating its intent to enter into such lease-purchase agreement. The resolution shall specify the total of all payments to be made pursuant to the agreement and the purpose for which such agreement is to be entered into. The resolution shall be published once each week for two consecutive weeks in a newspaper of general circulation within the municipality. If a protest petition signed by not less than 5% of the qualified voters of the municipality, as determined by the vote for secretary of state at the last general election, is filed with the appropriate county election officer within 30 days following the last publication of the resolution, no such agreement shall take effect unless approved by a majority of the qualified voters of the municipality voting at an election thereon. Any such election shall be called and held in the manner provided by K.S.A. 10-120, and amendments thereto, or in accordance with the provisions of the mail ballot election act. If no such protest petition is filed within the time

limitation contained herein, the governing body of the municipality may enter into such agreement. If an election is held pursuant to a protest petition and a majority vote is cast in favor of the proposition, the governing body of the municipality shall have authority to enter into such agreement. (d) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, the agreement shall specify the following: (1) The amount or capital cost required to purchase the item if paid for by cash, (2) The annual average effective interest cost, and (3) The amount included in the payments for service, maintenance, insurance or other charges exclusive of the capital cost and interest cost.

10-1117. Clerk or secretary; record of moneys; contracts and indebtedness of municipality; records of orders, warrant checks; exhibition of records upon request; notice.

The clerk or secretary of every municipality shall keep a record of the amount of money in the treasury and each particular fund and shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such records there shall be shown the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is to be made. Such clerk or secretary shall also keep a record of each order, warrant check or check, drawn on the treasury and paid, giving the date of payment. Such clerk or secretary shall, upon the request of any person, exhibit such records to such person and any person contracting with the municipality shall be chargeable with knowledge of what such records contain.

10-1118. Treasurer; record of moneys on hand and in each fund; exhibition of record or statement in writing.

The treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon the request of any person, exhibit such record to such person or give such person a statement in writing, showing the balances on hand in each of the funds of the municipality.

10-1119. Void contracts and orders.

Any contract entered into between the governing body of any municipality and any person, which violates the provisions of this act, shall be void, and any order, warrant, check or other evidence of indebtedness drawn on the treasurer of any municipality in violation of the provisions of this act shall be void.

10-1120. Excess tax levying not basis of protest.

The levying of a tax by any municipality which raises more money than is used or needed for the tax year shall not be the basis of a protest by any taxpayer and all such protests shall be of no force or effect.

10-1121. Penalties for violations.

Any member of any governing body of any municipality or any clerk or secretary or treasurer of any governing body of any such municipality who shall knowingly violate any of the provisions of this act shall be guilty of malfeasance in office and shall, by such violation, be subject to be removed from office and in addition any member of such governing body or clerk or secretary or treasurer of such municipality who shall violate any of the provisions of this act, or neglect or refuse to perform any duty herein imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof in a court of competent jurisdiction shall be subject to a fine of not less than \$10 nor more than \$1,000.

10-1122. Invalidity of part.

Should the courts declare any section, clause or provision of this act unconstitutional, the decision shall affect only the section, clause or provision so declared to be unconstitutional, and shall not affect any other section, clause or provision of this act.

DEBT LIMIT LAW (Kansas Statutes Annotated)

10-308. Cities; limitations.

(a) Except as provided in this section and K.S.A. 10-309, and amendments thereto, and in any other statute which specifically exempts bonds from the statutory limitations on bonded indebtedness, the limitation on bonded indebtedness of cities shall be governed by this section. The authorized and outstanding bonded indebtedness of any city shall not exceed 30% of the assessed

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valuation of the city. (b) The authorized and outstanding bonded indebtedness of Olathe shall not exceed 35% of the assessed valuation of the city. The provisions of this subsection shall expire on June 30, 1990. (c) For the purpose of this section, assessed valuation means the value of all taxable tangible property as certified to the county clerk on the preceding August 25 which includes the assessed valuation of motor vehicles as provided by K.S.A. 10-310, and amendments thereto.

10-309 Limitation on bonded indebtedness of cities; exceptions.

Notwithstanding the provisions of K.S.A. 10-308 and amendments thereto: (a) Bonds issued by any city for the purpose of acquiring, enlarging, extending or improving any storm or sanitary sewer system; or (b) Bonds issued by any city for the purpose of acquiring, enlarging, extending or improving any municipal utility; or (c) Bonds issued by any city to pay the cost of improvements to intersections of streets and alleys or that portion of any street immediately in front of city or school district property, shall not be included in computing the total bonded indebtedness of the city for the purposes of determining the limitations on bonded indebtedness provided in K.S.A. 10-308 and amendments thereto.

10-310. Computation of valuation for bonded indebtedness limitation purposes.

The county clerk shall add (1) the taxable value of each motor vehicle, as shown on the application for registration for the previous year or as otherwise established in the manner prescribed by K.S.A. 79-5105, and amendments thereto, and (2) the taxable value of motor vehicles established in the manner prescribed by K.S.A. 79-1022, and amendments thereto, to the equalized assessed tangible valuation on the tax roll of each taxing subdivision in which such motor vehicle has acquired tax situs. The resulting total shall constitute the equalized assessed tangible valuation of the taxing subdivision for the computation of limitations upon bonded indebtedness and for all other purposes except the levying of taxes and the computation of limitations thereon.

10-311. Revenue bonds and municipality, defined; revenue bonds excluded from computation of bonded indebtedness.

(a) "Revenue bonds" mean bonds issued by any municipality to be paid from the revenue derived from the operation of a publicly owned utility, instrumentality or facility of a revenue producing character, or which are not general obligations of the issuing municipality. (b) "Municipality" means any city, county, municipal or quasimunicipal corporation or other political subdivision of the state authorized to issue revenue bonds. (c) Revenue bonds issued by a municipality shall not be included in computing the total bonded indebtedness of such municipality for the purpose of determining the limitations on bonded indebtedness of such municipality.

10-427a. Same; conditions and limitations; proceeds, disposition and investment.

(a) Refunding bonds issued under the authority of K.S.A. 10-427, and amendments thereto, may be sold or exchanged for the bonds being refunded either as a whole or in installments at any time either at, before or after the maturity of the bonds being refunded. Such bonds shall be exempt from statutory limitations of bonded indebtedness and shall not be included in computing the total bonded indebtedness of the municipality for the purpose of applying any statute limiting the bonded indebtedness of the municipality. (b) If refunding bonds are sold more than six months prior to the maturity or earliest prior redemption date of the bonds being refunded, the proceeds derived from the sale, together with any other moneys on hand, shall be placed in escrow under a trust agreement with a Kansas bank having full trust powers. The proceeds and moneys shall be invested in direct obligations of, or obligations the principal of and the interest on which are unconditionally guaranteed by, the United States of America or municipal obligations which are secured by direct obligations of the United States of America, and which shall mature or be subject to redemption by the holders thereof not later than the respective dates when the proceeds of the obligations together with the interest accruing thereon and any other moneys or investments held in escrow will be required for the purposes intended. The trust agreement shall pledge or assign the moneys and investments held in trust for the payment of the principal of the bonds being refunded and may pledge or assign the moneys and investments held in trust for the payment of the interest on the bonds being refunded and any redemption premium thereon. The trust agreement may pledge or assign any of the obligations or other moneys or investments, or interest accruing thereon, held in trust, which are in excess of the amount of the obligations and other moneys and investments held which is equal to the amount of the principal of the bonds to be refunded which comes due on the date for which the bonds may have been called for redemption or irrevocable instructions to call bonds for redemption have been given and any redemption premium thereon, for the payment of the principal of and interest on any or all of the refunding bonds and any redemption premium thereon, and shall contain provisions for protecting and enforcing the rights and remedies of the holders of the bonds.

Revenues

Overview

The revenue estimated to finance the 2008 budget totals \$196.8 million. This includes revenues for the General Fund, Special Revenue funds, Internal Service funds, and Enterprise funds. The 2008 total is an increase of \$1.9 million or 1.0 percent from the 2007 revised estimate of \$194.9 million. Other than the Enterprise Funds, which increase 3.3 percent, the other major categories do not vary much overall from year to year. The table on the following page breaks out the 2006 actual revenue and the estimates for 2007 and 2008 revenues by source. The estimates for the various funds and a more detailed picture of General Fund revenue can be found at the end of this section.

General Fund revenue increases by a little more the \$0.8 million or 1.3 percent. The demand for property tax revenue increases by \$1.1 million in 2008. All other sources combined are reduced by 0.4 percent. Sales tax revenue increases by 2.0 percent, but two one-time sources, a transfer and a correction in distribution, result in the decline.

In the Special Revenue Funds, overall revenue drops by 0.9 percent from 2007. However, there are significant year to year differences among the various funds. Revenue is reduced for both the General Improvement Fund and Special Liability Expense Fund because budget cuts reduced property tax. Zoo revenue increases from property tax and because donations from the Friends of the Topeka Zoo will be counted as revenue in the budget, rather than simply offsetting expenditures. Federal receipts are expected to increase in support of Housing and Neighborhood Development activities.

In the Enterprise Funds, the 3.3 percent increase is tied to planned rate increases for the utilities. Revenue from these increases is used for debt service on infrastructure improvements and system expansion. For 2007, overall rates increased anywhere from 3.1 percent to 7.1 percent between the three major utilities. The 2008 increases have yet to be finalized and approved. Parking Fund revenue is projected to increase from parking fees, with parking fine revenue remaining at the 2007 level. The Golf Course is budgeted to receive additional revenue as rounds of play continue to grow.

The Internal Service Funds are financed with payments from the various operating funds for services rendered in support of the City organization. These fees remain stable in 2008. Revenue to the Information Technology Fund was reduced by \$350,000 as the fund should come out a deficit situation by the end of 2007.

Revenue Estimation

Budget preparation begins with revenue projections. To make those projections as accurate as is 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 department head)
- 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 2007-2008 Governor's Economic and Demographic Report*, *Kansas Tax Facts, 2006 Supplement to 7th Edition*, and economic data available from the U.S. Department of Labor and other federal agencies.

Balance Forward/Unappropriated Fund Balances

State law limits unappropriated fund balances in taxing funds to five percent of a fund's expenditures. Additionally, up to 10 percent of the fund's expenditures can be budgeted in a "Miscellaneous" account that *is* appropriated. The City's fund balance in the General Fund has ranged in recent years from \$5.0 million to \$10.8 million. Approximately \$6.5 million has been budgeted in the appropriated miscellaneous or contingency line as balance for 2008. This will give the City an unappropriated fund balance of 9.6 percent of revenue. There are two other major operating funds that receive property tax revenue, the Zoo Fund and the Parks and Recreation Fund. Both of these funds are provided an "unappropriated" fund balance of 5.0 percent. Under Kansas law, an unappropriated fund balance means that the monies are not available for expenditure, but must be carried over.

Revenues

Revenue for All Funds by Funding Source

Revenue Source				Dollar	Percent
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>Change</u>	<u>Change</u>
General Property Tax	\$ 29,033,288	\$ 30,888,423	\$ 32,490,406	\$ 1,601,983	5.2%
Sales Taxes	33,847,056	40,459,038	36,540,000	(3,919,038)	-9.7%
Motor Vehicle Taxes	3,458,719	3,217,752	3,343,779	126,027	3.9%
Other Taxes	9,575,167	7,579,889	7,229,467	(350,422)	-4.6%
Intergovernmental Revenue	10,641,609	11,553,902	12,097,174	543,272	4.7%
Licenses and Permits	13,107,878	13,017,327	13,273,227	255,900	2.0%
Fees for Services	72,079,324	76,202,870	77,043,778	840,908	1.1%
Fines and Court Costs	3,377,644	2,941,177	3,043,118	101,941	3.5%
Miscellaneous Revenue	7,878,932	6,932,367	7,773,017	840,650	12.1%
Transfers	7,202,145	2,082,965	3,950,799	1,867,834	89.7%
Total Revenue	\$ 190,201,762	\$ 194,875,710	\$ 196,784,765	\$ 1,909,055	1.0%

General Property Taxes

According to Kansas law, *Ad Valorem* ("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. Residential real estate is assessed at a rate of 11.5 percent, commercial and industrial property at 25.0 percent, and "utilities" at 33.0 percent.

Each year the County Appraiser evaluates property and applies an increase or decrease based on the market. For the past five years the increase inside the City has averaged 4.1 percent with a low of 1.4 percent and a high of 5.6 percent. During the early budget development phase, conversations with the County Appraiser combined with past year averages are combined to project the change for the following year. Just prior to delivering the proposed budget to the City Council, 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 towards the end of the calendar year, which alters slightly the mill levy necessary to fund the budget. The final assessed valuation for 2007 was \$2.6 million less than the July estimate.

Property tax revenues are based on property valuations. 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 economy, and the annexation of property by the City. The latter has not been a factor for several years. Topeka has experienced valuation growth over the last ten years. The stability of property tax revenue stands in direct contrast to sales and income taxes. A wide majority of states have experienced extreme budget difficulties with decline experienced in revenue from these two sources. On the other hand, they have also enjoyed the good times. Because of its stability, the property tax remains a mainstay in the revenue structure of most local governments.

The assessed value of property in Topeka in 2007 for 2008 receipts was \$1,039.6 million, consisting of \$857.1 million in real property (RAV), \$92.3 million in personal property (PPAV), and \$90.2 million in "utilities" (MCC), which are assessed at the state level because of their multi-county jurisdictions. The Shawnee County Clerk reports those amounts to the City. The assessed values are derived from multiplying the market/appraised value by the statutory percentage for each category of property. The value of real property increased from 2007 to 2008 by 3.5 percent, down from the 7.1 percent growth of the prior year. Personal property experienced a significant decline of 14.3 percent, because of a change in state law exempting newly acquired commercial and industrial machinery and equipment from property tax effective July 1, 2006. The exemption also applies to railroad and telecommunication equipment acquired after the same date. In order to ease the impact of the obvious loss of property tax base, the Legislature provided a "Reimbursement Slider" that is designed to replace a portion of the revenue lost due to the exemptions. For tax year 2007, which impacts funding for the 2008 budget, 90.0 percent of the difference is to be reimbursed. The Secretary of Revenue is to determine the difference between tax year 2005 and the future tax year. In February 2008, the City is to receive a payment estimated at \$325,764 for the tax year 2007 loss. The State assessed or corporate values increased \$0.6 million or 0.6 percent. The overall growth rate was 1.4 percent from the \$1,025.2 million for last year. The Assessed Value of Taxable Property table in the Statistical Section demonstrates changes in property value over the last eleven years. After the City determines how many dollars it will need to raise in taxes, that dollar amount is communicated to the Shawnee County Clerk who calculates and certifies the City mill levy based upon the most recent valuation of property.

Revenues

Property taxes are allocated to the General Fund, the General Improvement Fund, the Special Liability Expense Fund, the Parks and Recreation Fund, the Zoo Fund and the General Bond and Interest Fund. The last fund is used for payment of debt service. Property tax receipts for the 2008 budget are divided as shown:

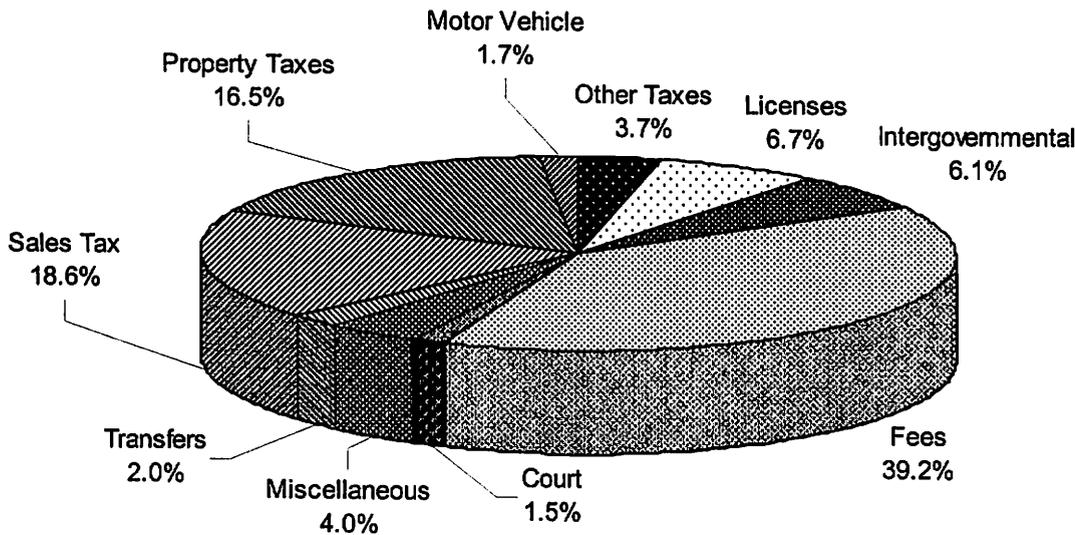
• General Fund	36.8%	11.944 mills
• General Improvement Fund	2.4%	0.769 mills
• Special Liability Fund	0.2%	0.073 mills
• Parks & Recreation Fund	16.6%	5.388 mills
• Zoo Fund	5.2%	1.685 mills
• Bond and Interest Fund (Debt Service)	<u>38.8%</u>	<u>12.598 mills</u>
	100.0%	32.457 mills

The formula for property taxes is:

$$(\text{Tax \$ Needed}) \div (\text{RAV} + \text{PPAV} + \text{MCC}) * 1000 = \text{mill levy}$$

For 2008... assessed values increased by about 1.4 percent. The City's 2007 tax rate increases by approximately 1.71 mills, from 30.747 mills to 32.457 mills. Overall revenue increases by 4.9 percent for the 2008 budget.

2008 All Revenue Sources



Retailer Sales Taxes

Sales tax is the principal non-property tax revenue source available to cities in Kansas. The rate in Topeka is currently 7.45 percent. The 2002 Kansas Legislature passed several revenue enhancements in Senate Bill 39 to help fund the state's FY 2003 budget. The state sales and compensating use tax rates were increased from 4.9 percent to 5.3 percent, effective July 1, 2002. They were to go down to 5.2 percent on July 1, 2004 and then to 5.0 percent on July 1, 2005. However, the 2003 Legislature extended the 5.3 percent rate to June 30, 2006 (2003 HB 265), and 2004 SB 384 made the 5.3 percent rate permanent. The overall rate in Topeka breaks out as follows:

- 5.30 % State portion.
- 1.00 % City portion (maximum allowed by statute for a city prior to July 1, 2006)
- 0.50% County-wide portion (approved by referendum)
- 0.65 % Devoted to Washburn University (replaced property tax mill levy)

Revenues

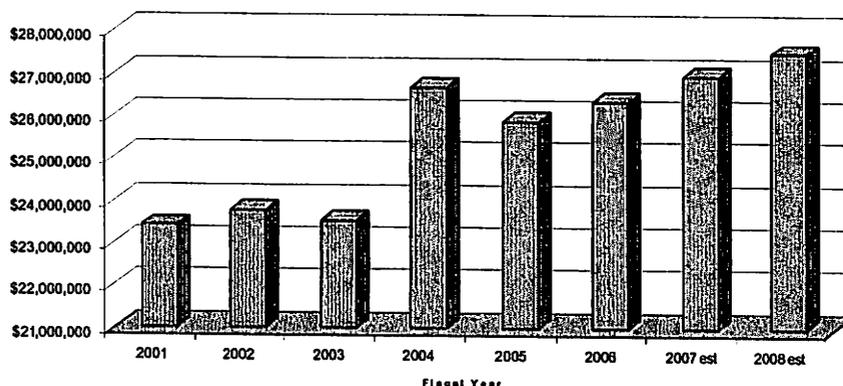
The 2003 Kansas Legislature adopted legislation to bring Kansas sales and use tax laws into conformity with the uniformity provisions states are required to enact as part of the Streamlined Sales and Use Tax Agreement. This agreement comes from the combined effort of participating states and the business community working to establish uniformity among the states' sales tax laws. The project responds to the concerns of merchants about the difficulties in dealing with different states' sales tax laws and to state and local government concerns about lost revenues from remote retail sales by mail order, telephone, and the internet. The most significant changes to the Kansas sales tax law are the sourcing rules. Beginning, July 1, 2003, retailers began phasing in the use of "destination-based" sourcing rules to identify the local sales tax to charge on a retail sales transaction. Under prior law, sales were sourced to the retailer's business location. Under the destination-based sourcing rules, sales generally are sourced to the location where the purchaser receives the item sold. Retailers who ship or deliver sold items to their customers' locations will be required to collect the local sales tax in effect where delivery is made. A welcome companion change brought about by the 2003 law was the application of "compensating use" tax to localities with a sales tax. Prior to September of 2003, the only "use tax" received by local governments in Kansas was tied to motor vehicles and recreational vehicles purchased in another jurisdiction. To make up for the loss in revenue that was anticipated from destination based sourcing rules, the law was changed to extend the application of the compensating use tax to local governments. This has had a significant positive impact on the City's revenue collections. Destination based was completely phased in by January, 2005. The effect on the City's sales tax collections was significant and negative. The 2005 collections of \$25.9 million were a drop of \$0.8 million or 3.0 percent from 2004 collections of \$26.7 million. However, the changes seemed to have been digested and a trend of modest growth has started to emerge in 2006 and 2007.

The City sales tax revenues projected for the General Fund are based upon the 1.0 percent city portion. The county-wide half-cent sales tax is used for economic development purposes plus certain selected capital improvement projects, including the replacement of the Topeka Boulevard Bridge. In November of 2004, county voters approved the 0.5 percent sales tax that went into effect on January 1, 2005. This replaced a 0.25 percent tax that was used for current economic development purposes and county bridge repair. The 0.65 percent for Washburn University replaced a property tax that had been levied on property in the City for many years. The change to sales tax support was seen as a more equitable method of generating local revenue for the University.

The state's Consensus Revenue Estimating Group forecasts the following to make its estimates for the State General Fund: Kansas personal income, inflation rates, interest rates, natural gas pricing and availability, and crude oil pricing and production. The City uses the Consensus Revenue information, plus judgment and predictive statistics to determine sales tax projections.

For 2006, the 1.0 percent city sales tax generated revenues of \$26.3 million, an increase of \$0.4 million or 1.8 percent from 2005 collections of \$25.9 million. They were \$0.1 million or 0.4 percent below the revised estimate of \$26.44 million. The 2007 estimate was left at the original figure of \$26.97 million, which is 2.4 percent higher than 2006. Year-to-date collections indicate actual collections should be very close to the estimate. A 2.0 percent growth rate is predicted for 2008 with total collections projected at \$27.5 million. The graph shows sales and use tax collections since 2001.

Local Sales Tax Receipts



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. The ICMA (International City/County Management Association) recommends that municipalities raise equal amounts of sales and property taxes to provide for stability in their revenue structures. For 2006 through budgeted 2008, the relative numbers are:

Revenues

	2006 (\$)	2006 (%)	2007 (\$)	2007 (%)	2008 (\$)	2008 (%)
Property Taxes	29,033,288	52.4	30,888,423	53.4	32,490,406	54.2
Sales Taxes	26,344,949	47.6	26,970,000	46.6	27,500,000	45.8

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. Although it has been rather volatile the last few years, the impact of destination based sales tax should be worked into the system. The forecast assumes moderate growth and a stable economy for the Midwest, with reservations. The impacts of the sub-prime mortgage crisis have yet to be played out and chances of a recession are stronger. On the positive side, unemployment remains fairly low.

For 2008... the City is using a projection of \$27.5 million, 2.0 percent greater than the 2007 revised estimate.

Motor Vehicle Property Tax

The assessment rate on motor vehicles in the State of Kansas is 20.0 percent. The City has realized revenue growth from this source, but the rate of growth has declined in recent years. The County Treasurer notifies the City of the subsequent year's estimate prior to May 10th. The estimate is based on prior year values. These receipts are spread among the six funds that also receive property tax revenue, the General Fund, General Improvement Fund, Special Liability Expense Fund, Parks and Recreation Fund, the Zoo Fund, and the Bond and Interest Fund. Collections from this source in 2006 were \$3,458,719. For 2007, \$3,217,752 is estimated, a decrease of 6.9 percent. The 2008 estimate is \$3,343,779.

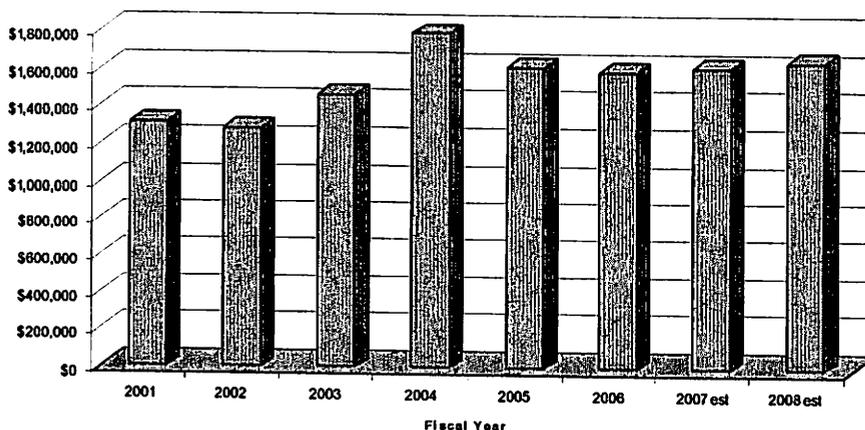
For 2008... the estimate of \$3,343,779 is an increase of 3.9 percent from 2007.

Other Taxes

Other Taxes are estimated to decrease by \$350,422 from 2007 to 2008. The major components of Other Taxes are Payments in Lieu of Taxes (PILOTs), Transient Guest Taxes, and Payment in Lieu of Debt Service. The Payment in Lieu of Debt Service comes from the Parking Fund to the General Fund. This is a declining source that is reimbursing the General Fund for debt service paid on bonds issued to enhance the parking system. These will decline from \$400,000 in 2007 to \$300,000 in 2008. The PILOTs made by the City's enterprise funds to the General Fund to reflect the estimated property taxes and franchise fees they would pay if they were privately owned, increase by \$148,999. A one-time payment of \$530,000 from Shawnee County is made in 2007 for administrative fees related to the administration of the Neighborhood Revitalization Act that were to have been remitted to the City in prior years.

For 2008... the PILOTs for the three utilities and Parking Garages were increased by 3.0 percent overall.

Transient Guest Tax Receipts



The Transient Guest Tax is a bed tax. The estimate is based on trend analysis of the increase or decrease experienced. The City opted out of the statutory rate of 2.0 percent in 1986 and charged a 5.0 percent tax until 2003. Beginning in April of 2003, the rate was increased to 6.0 percent. The additional 1.0 percent is dedicated to the restoration of the Overland Station, a train depot, and also the Historic Preservation Fund by appropriation. Actual 2006 revenue was \$1,766,633, which was \$187,693 above the

Revenues

estimate. The estimate for 2007 is \$1,610,000, and that is increased to \$1,643,000 for 2008. This revenue source is also very sensitive to the economy and gasoline prices. The impact of the Sports Car Club of America (SCCA) runoffs coming to Heartland Park Topeka should have a positive influence on receipts. The table on the prior page compares receipts since 2001.

For 2008... Transient Guest Tax receipts were increased by 2.0 percent.

Intergovernmental Revenue

The largest amount of intergovernmental revenue is in the form of state aid from the Special City and County Highway Fund (SCCHF), based on motor fuel taxes. Three items—gas consumption, legislative caps to growth, and certain population factors, impact *state highway aid* revenue. In 2006, actual receipts of \$5,379,423 exceeded the estimate by \$275,003. The League of Kansas Municipalities (LKM) generally suggests budget levels as an addendum to its “City Budget Bulletin Tips” that is released during the summer. The City adopted the LKM estimate of \$5.3 million for 2007 and \$5.4 million for 2008.

For 2008...SCCHF aid was forecast at \$5.4 million.

Kansas cities also receive 70.0 percent of the revenue generated by the state liquor drink excise tax, which is 10.0 percent on the gross receipts from the sale of alcoholic liquor. This revenue is divided evenly between the General Fund, the Parks and Recreation Fund, and the Special Alcohol Program Fund. In 2006 collections totaled \$1,468,050. The estimates for 2007 and 2008 are \$1,350,000 and \$1,562,400 respectively. Shawnee County provides the estimates.

For 2008...Liquor by the drink revenue is expected to increase by 15.7 percent.

Licenses, Permits and Franchise Fees

The greatest contributor to this category is *Franchise Fees*. These fees are generally set for a 10-year period and include fees from telephone, electric, natural gas and cable companies. The rates charged to all the utilities became 5.0% in July of 2004 when the City Council increased electric and natural gas from 3.0 percent to 5.0 percent. In addition, the franchise fee on natural gas is now applied to gas purchased by large consumers that buy bulk directly from suppliers. These organizations had not been charged the franchise fee because they were not purchasing from the local natural gas supplier that has the franchise agreement with the City of Topeka. A total of \$10.54 million was collected in 2006, up from \$9.95 million in 2005.

A change in Kansas law in the oversight of the franchise agreement for cable communications will affect Topeka in 2008. The City’s franchise agreement with Cox Cable will terminate and Cox Cable will come under the state oversight. The franchise fee rate is to remain the same, but it is not know if the change in regulation will impact franchise fee collections.

For 2008...revenue from Franchise Fees is expected to increase by 2.1 percent overall, from \$10.54 million to \$10.77 million.

Building permits and business licenses account for approximately \$1.7 million in revenue in 2008. These permits and fees were also increased by the City Council in July of 2004. This revenue source is affected by the economy and the activity in the building trades. A generally conservative approach is taken when making these estimates because of the built-in volatility. However, this has been a solid revenue source the last few years.

For 2008...Licenses, permits and franchise fees revenue is expected to increase by 2.0 percent overall and 2.1 percent for the General Fund.

Fees & Service Charges

This is the largest category of revenues to the City totaling \$76.2 million in 2007 and \$77.0 million in 2008. In 2008 \$54.9 million of the total is from enterprise funds, primarily the utilities. A total of \$4.4 million is generated for the General Fund. Also found here are \$2.4 million in fees collected by the Parks and Recreation Department and the City Zoo. The remaining \$15.3 million in fees are charges the Internal Service Funds make to the City Departments for services and support.

User fees—especially Water, Water Pollution Control, and Stormwater—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. Significant rate increases have been approved for the Water, Water Pollution Control (WPC), and Stormwater Utilities to cover capital infrastructure

Revenues

improvements. The City Council has approved average rate increases of 3.0 percent in 2007 for Stormwater; 7.0 percent for 2007 for Water Pollution Control; and 5.0 percent in 2007 for Water. No rate increases have been approved for 2008 or beyond. However, this issue will probably come before the City Council early in 2008. Customers that are city residents pay a lower rate than those outside the city limits. Total budgeted fee revenue for the three utilities increases from \$50.5 million in 2007 to \$51.5 million in 2008. Mainly market forces and policy choices to shift the cost of programs to fees determine other user fees, such as for recreation programs, parking lots and garages.

For 2008...most utility rate receipt projections are derived from expert techniques in the individual departments. Typically, rate studies produce the anticipated revenue stream for each source. Any change in Utility rates for 2008 has yet to be determined.

Court Fines and Costs

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. Actual collections in 2006 were \$3.1 million, an increase from the \$3.0 million collected in 2005. The estimate for 2007 is \$2.6 million for the General Fund. The decline is tied to the change in ordinance on Driving While Suspended. The revenue of \$375,000 attributable to that offense was removed from the estimate. 2008 revenues are expected to bounce back some to \$2.7 million. The Parking Fund receives the revenue collected from parking fines. For parking fine revenue, \$263,000 is estimated for both 2007 and 2008.

For 2008...revenue overall is expected to grow by 3.5 percent. General Fund revenue will increase by 3.8 percent.

Miscellaneous Revenues

As the title suggests, there are a variety of items in this category, including interest income. Revenue from interest income is expected to fluctuate based on the actions of the Federal Reserve Board. The estimate for assessments by the Code Compliance Division is \$100,000 for both 2007 and 2008. The contributions to the Retirement Reserve Fund are decreased from \$600,000 in 2007 to \$400,000 in 2008 based on current fund reserves. Revenues from special assessments are expected to remain level for 2008. The majority of the special assessments go to the Bond and Interest Fund to pay the debt service on capital projects on individual properties financed by general obligation bonds.

Transfers

Revenue transfers are monies transferred from one fund to another for expenditure or to rebuild fund balances. In 2008, \$200,000 is transferred from the General Fund for demolition of unsafe structures. The largest transfer is \$3.4 million from the Half-Cent Sales Tax Fund to the Bond and Interest Fund to pay debt service on the Topeka Boulevard Bridge. A major factor in 2007 was the transfer of \$500,000 from the Workers Compensation Fund to the General, Parks and Recreation, and Zoo funds. Further transfers from the General Fund to the Parks and Recreation and Zoo funds to balance out the property tax distribution add to the amount. Other transfers include those from the Transient Guest Tax Fund to the Parks and Recreation Fund, Zoo Fund and General Fund.

For 2008...Overall revenue transfers will increase by \$1.9 million.

Notes and Summary

In most cases, estimating revenues is more art than science. Because predicting the flow of income to the City more than 18 months in the future is a tricky business, care is taken to be cautious in the estimation of revenues. It is important, however, that the budget reflect the revenue levels that can reasonably be expected. As such, revenue projections were developed with the goal that revenue receipts at the end of 2008 will be within two percent ($\pm 2\%$) of estimates.

When estimating revenues as accurately as possible, the opportunity exists for revenue surprises during the year. This is one reason that the City should maintain adequate appropriated contingency accounts and unappropriated revenue accounts to ensure that services are not unduly affected by a revenue shock. City staff members track revenues closely throughout the year and report, through periodic financial reports, any significant exceptions to our revenue estimates. The fund summaries provide a good historical reference for the various receipt sources for a particular fund, as well as the estimated receipts for the current and budget years.

The 2006 Legislature made two changes to state law. One is the property tax exemption for newly acquired business and machinery equipment. As part of that law change, the Local Ad Valorem Tax Reduction (LAVTR) which was abolished in

Revenues

2003 when the state was in a fiscal crisis, is to be reinstated in July, 2009. The state FY 2010 payment would be \$13.5 million statewide. The payments increase to \$54.0 million in SFY 2013 and are to remain there. Of course, all of these revenue replacement devices are subject to appropriation by the Kansas Legislature.

The second change allows cities to increase local sales tax, both for general and special purposes. The change restores uniformity to local sales tax provisions by reducing the number of classes of cities to one. Cities can levy sales taxes of up to 2.0 percent, up from 1.0 percent, for general purposes and up to 1.0 percent for special purposes. The latter would have to sunset after 10 years. In addition, cities are granted the authority to levy excise tickets for concerts, sports activities, and other performances that occur on city owned property. Many Kansas cities have taken advantage of this added authority and it has been a topic of discussion in Topeka.

Revenue From All Funding Sources

	2006 Actual	2007 Revised	2008 Adopted	Percent Change
General Fund	\$ 65,284,732	\$ 66,820,811	\$ 67,665,092	1.3%
Special Revenue Funds				
Special Alcohol	489,350	450,000	520,800	15.7%
General Improvement	200,810	1,288,296	925,000	-28.2%
Special Liability Expense	288,814	215,618	106,843	-50.4%
Parks and Recreation	8,625,358	8,922,279	8,806,631	-1.3%
Zoo Improvement Fund	2,054	2,000	6,000	
Zoo	2,005,237	2,237,972	2,435,933	8.8%
Golf Improvement Reserve	23,040	20,000	20,000	
Transient Guest Tax	1,766,633	1,610,000	1,643,000	2.0%
Unsafe Structures Demolition	200,281	200,000	200,000	0.0%
Retirement Reserve	581,717	600,000	400,000	-33.3%
KP&F Rate Equalization	284,141	285,000	285,000	0.0%
Neighborhood Revitalization	-	45,904	45,904	100.0%
Historic Asset Preservation	57,947	82,662	85,000	100.0%
Half-Cent Sales Tax	7,604,317	8,870,000	8,900,000	0.3%
Special Street Repair	5,849,844	5,571,180	5,660,990	1.6%
General Bond & Interest	20,977,877	19,403,860	19,165,311	-1.2%
Metropolitan Planning	-	33,528	-	-100.0%
Park Land Acquisition	66,225	65,000	65,000	100.0%
CDBG Funds	4,981,940	4,239,609	4,506,724	6.3%
ADSAP Fee Fund	39,160	45,127	47,268	4.7%
Other Federal Grants	524,309	545,522	397,107	-27.2%
Subtotal	54,569,054	54,733,557	54,222,511	-0.9%
Enterprise Funds				
Public Parking	2,897,766	2,882,442	2,984,485	3.5%
Water Utility	25,166,068	25,622,264	27,021,837	5.5%
Storm Water Utility	5,254,695	5,530,000	5,650,000	2.2%
Golf	651,418	739,700	789,500	6.7%
Water Pollution Control	20,686,647	22,152,500	22,367,000	1.0%
Subtotal	54,656,594	56,926,906	58,812,822	3.3%
Subtotal Operating Funds	174,510,380	178,481,274	180,700,425	1.2%
Internal Service Funds				
Information Technology	3,735,115	3,777,955	3,427,955	-9.3%
Fleet Management	1,289,336	1,356,029	1,392,885	2.7%
Workers' Comp Self Insurance	1,440,703	1,345,000	1,345,000	0.0%
Vehicle Physical Damage Self Insurance	38,910	167,817	168,500	0.4%
Employee Group Health Insurance	9,010,794	9,600,000	9,600,000	0.0%
Risk Management Reserve	67,497	40,000	40,000	0.0%
Unemployment Compensation	109,027	107,635	110,000	2.2%
Subtotal	15,691,382	16,394,436	16,084,340	-1.9%
Total Revenue	\$ 190,201,762	\$ 194,875,710	\$ 196,784,765	1.0%

Revenues

General Fund Revenue

	2006 Actual	2007 Revised	Percent Change	2008 Adopted	Dollar Difference	Percent Change
TAXES AND ASSESSMENTS:						
General Property Tax-Current	9,956,917	10,960,296	10.1%	12,019,922	1,059,626	9.7%
General Property Tax-Delinquent	232,091	175,000	-24.6%	200,000	25,000	14.3%
NRA Rebates	-	(3,623)	0.0%	(210,861)	(207,238)	-
Motor Vehicle/RV Tax	1,125,274	1,138,989	1.2%	1,200,956	61,967	5.4%
Local Sales Tax	26,344,949	26,970,000	2.4%	27,500,000	530,000	2.0%
Payment in lieu of Debt Service	499,402	400,000	-19.9%	300,000	(100,000)	-25.0%
PAYMENT IN LIEU OF TAX:						
IRB Distribution	43,867	43,408	-1.0%	78,830	35,422	81.6%
Water	2,127,000	2,200,000	3.4%	2,284,000	84,000	3.8%
Water Pollution Control	1,969,315	2,065,000	4.9%	2,065,000	-	0.0%
Parking Garages	192,000	190,000	-1.0%	169,999	(20,001)	-10.5%
Golf Course	4,500	3,000	-33.3%	3,000	-	0.0%
Heartland Park	-	-	100.0%	70,000	70,000	0.0%
Stormwater Utility	423,127	460,000	8.7%	475,000	15,000	3.3%
Neighborhood Revitalization Act	-	530,000	0.0%	-	(530,000)	-
TOTAL PAYMENT IN LIEU OF TAX	4,759,809	5,491,408	15.4%	5,145,829	(345,579)	-6.3%
TOTAL TAXES AND ASSESSMENTS	42,918,442	45,132,070	5.2%	46,155,846	1,023,776	2.3%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax Gross Receipts	489,350	450,000	-8.0%	520,800	70,800	15.7%
Machinery & Equipment Reimbursement	-	-	0.0%	117,011	117,011	-
Shawnee County	50,200	51,387	2.4%	51,385	(2)	0.0%
Other	21,193	-	-100.0%	-	-	-
TOTAL INTERGOVERNMENTAL	560,743	501,387	-10.6%	689,196	187,809	37.5%
TOTAL LICENSES	351,314	340,950	-3.0%	349,861	8,911	2.6%
TOTAL PERMITS	1,437,046	1,317,650	-8.3%	1,349,039	31,389	2.4%
UTILITY FRANCHISE						
Gas Service	3,449,271	3,450,000	0.0%	3,536,415	86,415	2.5%
Electric	5,233,159	5,250,000	0.3%	5,379,972	129,972	2.5%
Southwestern Bell	577,306	550,000	-4.7%	519,411	(30,589)	-5.6%
Other	986	500	-	600	100	20.0%
Cablevision	1,277,631	1,305,000	2.1%	1,336,202	31,202	2.4%
TOTAL UTILITY FRANCHISE	10,538,353	10,555,500	0.2%	10,772,600	217,100	2.1%
TOTAL LIC., PERMITS, FRANCHISES	12,326,713	12,214,100	-0.9%	12,471,500	257,400	2.1%
TOTAL FEES FOR SERVICES	4,476,685	4,431,295	-1.0%	4,396,200	(35,095)	-0.8%
MUNICIPAL COURT						
COURT FINES	2,064,735	1,790,000	-13.3%	1,790,000	-	0.0%
COURT COSTS	1,002,726	843,050	-15.9%	942,850	99,800	11.8%
TOTAL MUNICIPAL COURT	3,067,461	2,633,050	-14.2%	2,732,850	99,800	3.8%
OTHER						
Environmental Code Assessments	35,726	100,000	179.9%	100,000	-	0.0%
Interest on Investments	587,133	614,000	4.6%	718,000	104,000	16.9%
Rents	120,570	226,000	87.4%	230,000	4,000	1.8%
Other (includes transfers)	1,191,259	968,909	-18.7%	171,500	(797,409)	-82.3%
TOTAL OTHER REVENUES	1,934,688	1,908,909	-1.3%	1,219,500	(689,409)	-36.1%
TOTAL GENERAL FUND REVENUE	65,284,732	66,820,811	2.4%	67,665,092	844,281	1.3%

Information About the Budget Submittal to the County and State

Each year, the City submits a document to Shawnee County in accordance with Kansas law summarizing the resources and appropriations for each fund subject to statutes regulating municipal budgets. This document is then filed with the State of Kansas and becomes the basis for the City's financial activities in the subsequent year. The document summarizes in prescribed format the information contained in this budget document. The budget ordinance, required forms, and budget summary sent to the County are included in the following pages.

Publisher's
 Fee \$ **220.32**

THE TOPEKA METRO NEWS
 Affidavit of Publication

State of Kansas, Shawnee County, ss.

DAWN CROMWELL being duly sworn, says that he/she is duly authorized representative of **THE TOPEKA METRO NEWS** (formerly *THE TOPEKA LEGAL NEWS*), and that he/she knows that it is a newspaper which is continuously and uninterruptedly printed and published in Shawnee County, Kansas at least weekly fifty (50) times a year, and has been so published for more than one year prior to the first publication of the attached notice, and which is of general paid circulation on a bi-weekly basis, in said County and State; and is not a trade, religious or fraternal publication; and has been admitted to the mails as second class matter in said county and that the notice, of which the attached is a true copy, was published for 1 insertions in said newspaper, as follows:

- 1st insertion July 27, 2007
- 2nd insertion _____
- 3rd insertion _____
- 4th insertion _____
- 5th insertion _____
- 6th insertion _____

Dawn Cromwell

SUBSCRIBED AND SWORN TO before me this 27th day of July A.D. 2007.

Denise Hall
 Notary Public

My commission expires December 1, 2008.

Approved _____

Judge

Budget Hearing

Published in THE TOPEKA METRO NEWS July 27, 2007

NOTICE OF HEARING 2008 BUDGET

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 7th day of August, 2007 at 6:00 p.m. at THE CITY COUNCIL CHAMBERS at 214 E. Eighth Street.

for the purpose of hearing and answering questions or objections of tax payers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at OFFICE OF THE CITY MANAGER, CITY HALL and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2007 Tax to be Levied (published below) establish the maximum limits of the 2008 Budget. The Estimated Tax Rate in the far right column, shown for comparative purpose, is subject to slight change depending on final assessed valuation.

Fund	2006		2007		2008	
	Actual Expenditures	Tax Rate	Budget/Ext. of Expenditures	Actual Tax Rate	Published Expenditures	Estimated Tax Rate
General	\$68,069,900	10.855	\$68,203,182	11.044	\$74,835,167	\$13,104,829 17.575
General Improvement	398,905	0.155	1,291,912	1.266	1,825,000	1,729,083 1.659
Special Liability Expense	175,760	0.275	699,152	0.172	697,779	76,564 0.073
Park & Recreation	8,590,989	5.763	9,170,343	5.257	8,973,158	5,798,543 5.564
Zoo	2,182,249	1.545	2,146,732	1.408	2,352,577	1,781,885 1.710
General Bond & Interest	15,996,981	12.060	20,423,652	11.600	21,089,849	13,096,075 12.566
Special Alcohol & Drug	398,180	-	575,000	-	730,000	-
Zoo Improvement	9,362	-	-	-	13,243	-
Golf Course Improvement Reserve	-	-	27,000	-	135,534	-
Transient Guest Tax	-	-	1,801,920	-	1,643,000	-

DENISE HALL
 Notary Public - State of Kansas
 My Appt. Expires *12/1/08*

NOTICE OF HEARING 2008 BUDGET

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 7th day of August, 2007 at 6:00 p.m. at THE CITY COUNCIL CHAMBERS at 214 E. Eighth Street, for the purpose of hearing and answering questions or objections of tax payers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at OFFICE OF THE CITY MANAGER, CITY HALL and will be available at this hearing.

BUDGET SUMMARY

The expenditures and the amount of 2007 Tax to be Levied (published below) establish the maximum limits of the 2008 Budget. The Estimated Tax Rate in the far right column, shown for comparative purpose, is subject to slight change depending on final assessed valuation.

Fund	2006	2006	2007	2007	2008	2008	2008
	Actual Expenditures	Actual Tax Rate	Budget/Est. of Expenditures	Actual Tax Rate	Published Expenditures	2007 Tax/Levied	Estimated Tax Rate
General	\$68,069,900	10.855	\$68,203,182	11.044	\$74,835,167	\$13,104,829	12.575
General Improvement	398,905	0.155	1,291,912	1.266	1,823,000	1,729,083	1.659
Special Liability Expense	175,760	0.235	699,152	0.172	697,779	76,564	0.073
Park & Recreation	8,590,989	5.763	9,170,343	5.237	8,973,158	3,798,543	5.564
Zoo	2,182,249	1.545	2,146,732	1.408	2,352,577	1,781,883	1.710
General Bond & Interest	15,996,981	12.060	20,423,652	11.600	21,089,849	13,096,075	12.566
Special Alcohol & Drug	398,180		575,000		730,000		
Zoo Improvement	9,362				13,243		
Golf Course Improvement Reserve			27,000		135,534		
Transient Guest Tax	1,623,660		1,801,920		1,643,000		
Capital Project Planning	6,615		172,813				
Unsafe Structures Removal	242,289		250,000		216,302		
Retirement Reserve	631,623		700,000		878,967		
KP&F Rate Equalization	36,551		294,000		1,277,647		
Neighborhood Revitalization					91,808		
Historic Preservation Fund			180,000		146,919		
Half-Cent Sales Tax (JBDO)	4,765,538		8,870,000		11,738,779		
Special Street	6,178,194		6,735,254		5,973,943		
Metropolitan Planning	(78,878)						
Park Land Acquisition	20,460				237,395		
Public Parking	3,198,082		3,906,714		3,852,743		
Information Technology	3,280,135		3,585,363		4,031,483		
Fleet Services	1,244,174		1,387,711		1,387,711		
Combined Utility	50,029,497		52,188,129		53,610,143		
Public Golf Course	793,223		837,603		837,581		
Workers' Comp Self Insurance	2,279,438		2,053,232		1,387,928		
Vehicle Physical Damage Self-ins	25,254		167,817		229,400		
Employees Group Health Insurance	7,555,219		9,105,000		9,560,000		
Risk Management Reserve							
Unemployment Compensation	135,873		141,000		141,000		
Totals	177,813,273	30.653	195,066,809	30.747	208,095,038	35,586,979	34.147
Less Transfers	1,484,256		1,984,382		1,540,000		
Net Expenditures	\$176,329,017		\$193,082,427		\$206,555,038		
Total Tax Levied	30,021,597		30,021,597		35,586,979		
Assessed Valuation	979,406,486		1,023,163,449		1,042,170,070		
Outstanding Indebtedness:							
January 1,	2006	2007	Estimated 2008				
CO Bonds	\$138,245,000	\$165,635,000	\$165,000,000				
Revenue Bonds	114,235,000	144,425,000	142,520,000				
KDHE Revolving Loan	85,969,206	93,678,715	89,000,000				
Temporary Notes	25,425,000	11,470,000	14,000,000				
Lease Purchase Principal	1,220,560	746,539	746,538				
	\$365,094,766	\$415,955,254	\$411,266,538				
Taxes Levied for Other Agencies:							
Topeka Metro Transit	2,853,693	2.712	\$3,359,392	3.000	\$3,912,543	\$3,126,779	3.000
Downtown Improvement Dist	199,764	0.000	196,214	0.000	166,784	0.000	0.000

City Clerk

NOTICE OF BUDGET HEARING AMENDING THE 2007 BUDGET

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 7th day of August, 2007 at 6:00 pm, at the CITY COUNCIL CHAMBERS at 214 E. Eighth Street, for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds. Detailed budget information is available at OFFICE OF THE CITY MANAGER, CITY HALL and will be available at this hearing.

BUDGET SUMMARY

The amendments would increase expenditures from the Special Street Repair Fund for additional street repair in the City of Topeka.

Fund	Adopted Budget 2007			Proposed Amendment 2007
	Actual Tax Rate	Amount of Ad Valorem Tax	Expenditures	Expenditures
Special Street Repair Fund			\$5,935,254	\$6,735,254

By Order of the governing Body:

City Clerk

1 (Published in the Topeka Metro News August 29, 2007)

2
3 **ORDINANCE NO. 18952**
4

5 AN APPROPRIATION ORDINANCE introduced by City Manager Norton N.
6 Bonaparte, Jr., approving and adopting the
7 operating budget for the City of Topeka, for the
8 year 2008, and appropriating the amounts for the
9 purpose as set forth therein.
10

11 BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TOPEKA, KANSAS:
12

13 Section 1. *Budget incorporated by reference as a part of this Ordinance.* The
14 operating budget for the City of Topeka, Kansas, for the year 2008 as set forth in a 36
15 page document in the format prescribed by the Director of Accounts and Reports of the
16 Kansas Department of Administration, as required by law, which has been published in a
17 summary format together with a notice of public hearing, is hereby incorporated by
18 reference as a part of this Ordinance with the same force and effect as if it were set forth
19 herein in its entirety.

20 Section 2. *Budget approved and adopted.* The operating budget as described
21 and incorporated by reference in Section 1 above is hereby approved and adopted as the
22 operating budget for the year 2008.

23 Section 3. *Funds appropriated by budget.* The budget as approved and adopted
24 herein shall constitute and shall be declared to be appropriations for the funds and
25 departments as set forth therein, and the appropriations thus made shall not be used for
26 any other purpose. No money in any fund or fund type shall be used to pay for any
27 indebtedness created in excess of the amount appropriated for such fund or fund type, or
28 for the departments of such fund or fund type as referred to in the operating budget. The
29 appropriations made herein are for the year 2008 and no expenditures shall be incurred as
30 being authorized by such appropriations prior to January 1, 2008 or subsequent to

31 December 31, 2008.

32 Section 4. *Budget amendments.* Any amendment to the operating budget must
33 be approved by the City Council and enacted in accordance with the provisions of K.S.A. §
34 79-2929a.

35 Section 5. *As used in this ordinance "fund" is defined as follows:*

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

40 Section 6. *The following fund types are authorized:*

41 Governmental (or statutory) Fund Type: including General Fund, Special Revenue
42 Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including
43 Enterprise Funds and Internal Service Funds (fixed or flexible); and, Fiduciary Fund Type:
44 including Trust and Agency Funds. This Ordinance applies to all funds as listed on the
45 budget certificate and fund summary adopted and submitted to the county and state.

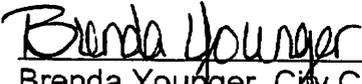
46 Section 7. This Ordinance shall take effect and be in force from and after its
47 passage, approval and publication in the official city newspaper.

48 PASSED and APPROVED by the City Council August 21, 2007.

49 CITY OF TOPEKA, KANSAS

50
51
52 
53 William W. Bunten, Mayor

54 ATTEST:

55
56 
57 Brenda Younger, City Clerk
58

1 (Published in the Topeka Metro News August 29, 2007)

2
3
4 **ORDINANCE NO. 18953**

5
6 AN ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr., attesting to the
7 increase in taxes levied for budget year 2008 necessary to finance
8 public services for the City of Topeka.
9

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

11
12 Section 1. In accordance with state law, the City of Topeka has scheduled a
13 public hearing and has published the budget summary to fund City services from January
14 1, 2008 to December 31, 2008.

15 Section 2. After careful public deliberations, it is hereby attested that in order to
16 maintain the public services, which are essential for the citizens of this city, it will be
17 necessary to utilize property tax revenues in an amount which exceed the revenues
18 budgeted in the year 2007.

19 Section 3. This Ordinance shall take effect and be in force from and after its
20 passage, approval and publication in the official city newspaper.

21 PASSED and APPROVED by the City Council August 21, 2007.



22 CITY OF TOPEKA, KANSAS

23
24 *William W. Bunten*
25
26 William W. Bunten, Mayor

27 ATTEST:

28
29 *Brenda Younger*
30
31 Brenda Younger, City Clerk

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
 We, the undersigned, duly elected, qualified and acting officers of
THE CITY OF TOPEKA

certify that: (1) the hearing mentioned in the attached publication was held; and (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure and (3) the Amount(s) of 2007 Ad Valorem Tax to be Levied are within statutory limitations for the 2008 Budget.

Page No.	Fund No.	Fund Name	Statutory Authority	2008 Adopted Budget		County Clerk's Use Only
				Expenditures	Amount of 2007 Ad Valorem Tax	
Adopted Budget & Financial Statements						
a		Certificate				
		Appropriation Ordinances				
		Increase in Tax Levy Ordinance				
		Published Budget for Public Hearing				
b		Schedule of Budgeted Transfers				
c		Computation to Determine Limit for 2008				
d		Allocation of Motor, Recreational, and 16/20 M Vehicle Taxes				
e		Statement of Indebtedness				
f		Statement of Lease Purchase Agreements				
1	101	GENERAL	Administrative; KSA 12-101a	\$74,370,289	\$12,416,579	
6	230	GENERAL IMPROVEMENT	KSA 79-1950a; Charter Ordinance #7	1,125,000	799,383	
7	236	SPECIAL LIABILITY EXPENSE	KSA 75-6110	696,887	75,642	
8	265	PARK & RECREATION	KSA 12-1301; City Code Sec. 102	8,824,012	5,601,167	
9	268	ZOO FUND	Administrative; KSA 12-1301	2,323,954	1,750,972	
10	301	GENERAL BOND & INTEREST	KSA 10-113	21,089,849	13,096,075	
11	228	SPECIAL ALCOHOL AND DRUG	KSA 79-41a04	730,000		
12	267	ZOO IMPROVEMENT	City Code Section 2-328	13,243		
13	269	GOLF COURSE IMPROVEMENT RESERVE	City Code Section 2-333	135,534		
14	271	TRANSIENT GUEST TAX	KSA 12-1697; Charter Ord. #69	1,643,000		
15	282	CAPITAL PROJECTS PLANNING	KSA 12-1, 118; Ordinance #15687	-		
16	285	UNSAFE STRUCTURES REMOVAL	KSA 12-1750; Ordinance #16918	216,302		
17	286	RETIREMENT RESERVE	Administrative	878,967		
18	287	KP&F RATE EQUALIZATION	Administrative	1,277,647		
19	288	NEIGHBORHOOD REVITALIZATION	KSA 12-17,114 et seq.	91,808		
20	289	HISTORIC ASSET PRESERVATION	City Code Section 2-331	146,919		
21	290	HALF-CENT SALES TAX	Administrative; Interlocal Agreement	11,738,779		
22	291	SPECIAL STREET REPAIR	KSA 12-1,119	5,961,343		
23	429	METROPOLITAN PLANNING	Ordinance #18125	-		
24	519	PARK LAND ACQUISITION	City Code Section 2-326	237,395		
25	601	PUBLIC PARKING	KSA 13-1379	3,849,245		
26	613	INFORMATION TECHNOLOGY	City Code Section 2-144	3,831,483		
27	614	FLEET MANAGEMENT	Ordinance #15665	1,387,711		
28		COMBINED UTILITY	City Code Chapter 146, Article 1	53,529,398		
29	634	GOLF	City Code Section 29-207	837,231		
30	640	WORKERS COMP SELF INS	KSA 12-2615	1,587,928		
31	641	VEHICLE PHYSICAL DAMAGE SELF INS	KSA 12-2615	229,400		
32	642	EMPLOYEES GROUP HEALTH INSURANCE	Administrative; KSA 12-2615	9,560,000		
33	643	RISK MANAGEMENT RESERVE	KSA 12-2615	-		
34	644	UNEMPLOYMENT COMPENSATION	Administrative; KSA 12-2615	141,000		
Interfund Elimination				206,454,324	33,739,818	
Total				(4,975,799)		
				201,478,525		

Q1. Yes, our city is required by Kansas or federal law to have annual audits. The audits are performed by independent outside auditors.

Tax Levied for Other Agencies:				
35	TOPEKA METRO TRANSIT AUTHORITY	City Code Section A9-2	3,912,543	3,126,779
36	DOWNTOWN IMPROVEMENT DISTRICT	Ordinance #17456; #17505	166,784	-

Proof of Publication of Notice of Hearing and Budget Summary
 Final Assessed Valuation _____]
State Use Only
 Received _____]
 Reviewed by _____]
 Follow-up: Yes _____ No _____]

Assisted by: _____ N/A

Attest: _____, 2007

County Clerk

Norton N. Bonaparte, Jr., City Manager

COMPUTATION TO DETERMINE LIMIT FOR 2008 BUDGET

1	Total tax levy amount in 2007 budget	+	<u>\$ 31,519,986</u>
2	Debt service levy in 2007 budget	-	<u>11,892,281</u>
3	Tax levy excluding debt service		<u>19,627,705</u>
2007 Valuation Information for Valuation Adjustments:			
4	New Improvements	+	<u>21,666,945</u>
5	Increase in personal property for 2007:		
5a	Personal property 2007	+	90,985,542
5b	Personal property 2006	-	<u>104,520,277</u>
5c	Increase in personal property (5a minus 5b)	+	<u>-</u>
6	Valuation of annexed territory for 2007		
6a	Real estate	+	<u>716,348</u>
6b	State assessed	+	<u>-</u>
6c	New improvements	-	<u>-</u>
6d	Total adjustment	+	<u>716,348</u>
7	Valuation of property that has changed in used during 2007		
7a	Real estate	+	<u>13,419,390</u>
7b	State assessed	+	<u>-</u>
7c	New Improvements	-	<u>-</u>
7d	Total adjustment	+	<u>13,419,390</u>
8	Total valuation adjustment (sum of 4, 5c, 6d & 7d)		<u>35,802,683</u>
9	Total estimated July 1, 2007 valuation		<u>1,042,170,070</u>
10	Total valuation less valuation adjustment (9 minus 8)		<u>1,006,367,387</u>
11	Factor for increase (8 divided by 10)		<u>0.03558</u>
12	Amount of increase (11 times 3)	+	<u>698,354</u>
13	Maximum Tax Levy, excluding debt service, without Ordinance or Resolution (3 plus 12)		\$ 20,326,059
14	Debt Service Levy in this 2008 budget		<u>13,096,075</u>
15	Maximum levy, including debt service, without a Resolution (13 plus 14)		<u>\$ 33,422,134</u>

Allocation of Motor (MVT), Recreationsl (RVT) and 16/20M Vehicle Taxes

2007 Funds with a Tax Levy	Actual Amount of 2006 Tax Levy	County Treasurer's Estimate for Year 2008		
		MVT	RVT	16/20 M Veh Tax
101 GENERAL	\$ 11,321,986	\$ 1,187,829	\$ 6,582	\$ 6,545
230 GENERAL IMPROVEMENT	1,297,310	136,164	755	93
236 SPECIAL LIABILITY EXPENS	176,037	18,499	102	166
265 PARK & RECREATION	5,389,094	565,413	3,133	3,475
268 ZOO	1,443,278	151,436	839	931
301 BOND AND INTEREST	11,892,281	1,247,630	6,913	7,271
TOTAL	\$ 31,519,986	\$ 3,306,971	\$ 18,324	\$ 18,481

0.10492
MVT Factor

0.00058
RVT Factor

0.00059
16/20M Factor

SCHEDULE OF 2008 BUDGETED TRANSFERS

Fund Trans From:	Fund Trans To:	Actual 2006	2007	2008	Statute
101 GENERAL	CAPITAL PROJECTS	\$ 2,066,811	\$ 800,000		Administrative; KSA 12-101a
101 GENERAL	285 UNSAFE STRUCTURES	200,000	200,000	200,000	Administrative; KSA 12-101a
101 GENERAL	265 PARKS AND RECREATION	-	467,032		Administrative; KSA 12-101a
101 GENERAL	268 ZOO	-	111,936		Administrative; KSA 12-101a
230 GENERAL IMPROVEMENT	HOME Federal Grant	200,000	-		KSA 79-2934
230 GENERAL IMPROVEMENT	101 GENERAL	54,598	13,827		KSA 79-2934
230 GENERAL IMPROVEMENT	CAPITAL PROJECTS	99,899	400,000	825,000	KSA 79-2934
271 TRANSIENT GUEST TAX	265 PARKS AND RECREATION	115,000	115,000	145,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	101 GENERAL	60,000	60,000	60,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	CAPITAL PROJECTS (Overland Station)	205,213	200,000	200,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	268 ZOO	-	87,000	55,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	289 HISTORIC PRESERVATION	57,947	82,662	85,000	KSA 12-1697; Charter Ord. #69
282 CAPITAL PROJECTS PLANNING	301 BOND AND INTEREST	-	172,813		- KSA 12-1, 118; Ordinance #15687
290 HALF-CENT SALES TAX	301 BOND AND INTEREST	-	4,389,518	3,405,799	KSA 79-2934
290 HALF-CENT SALES TAX	CAPITAL PROJECTS (Trafficway Project)	398,700	-		- KSA 79-2934
290 HALF-CENT SALES TAX	CAPITAL PROJECTS (Bridge Improvement)	933,688	-		- KSA 79-2934
429 PLANNING	101 GENERAL	-	153,080		- KSA 79-2934
640 WORKERS COMPENSATION	268 ZOO	-	14,032		- KSA 12-2615
640 WORKERS COMPENSATION	265 PARKS AND RECREATION	-	50,466		- KSA 12-2615
640 WORKERS COMPENSATION	101 GENERAL	-	435,502		- KSA 12-2615
COMBINED UTILITIES (623 Stormwater)	291 SPECIAL STREET	200,000	-		- KSA 79-2934
COMBINED UTILITIES (686 Water Pollution Control)	265 PARKS AND RECREATION	125,000	-		- KSA 12-631 /
Total		\$ 4,716,856	\$ 7,752,868	\$ 4,975,799	

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

Name & purpose of debt	Date of issue	Interest rate %	Amount of Bonds Issued	Amount Outstanding 01/01/2007	Date due		Amount due 2007		Amount due 2008	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds 2001-A (Pkg. Gar.)	03/01/01	4.05 - 5.125	6,240,000	6,240,000	2/15 & 8/15	8/15	307,007	130,000	301,743	135,000
General Obligation Bonds 2001-B Rdg	08/01/01	4.00 - 5.10	29,665,000	18,700,000	2/15 & 8/15	8/15	528,235	1,475,000	135,565	-
General Obligation Bonds 2003-A, Rdg	03/01/03	1.80 - 4.125	6,205,000	5,110,000	2/15 & 8/15	8/15	177,810	405,000	168,698	400,000
General Obligation Bonds 2003-B, Rdg	08/14/03	3.00 - 4.00	24,905,000	17,820,000	2/15 & 8/15	8/15	598,501	2,935,000	451,751	2,465,000
General Obligation Bonds 2003-C	11/24/03	2.70 - 5.50	11,225,000	10,145,000	2/15 & 8/15	8/15	423,040	440,000	398,840	450,000
Taxable General Obligation Bonds 2004-A	08/12/04	4.00 - 5.00	13,385,000	11,385,000	2/15 & 8/15	8/15	541,725	1,045,000	499,925	1,090,000
General Obligation Bonds 2004-B, Rdg	10/07/04	3.00 - 4.25	39,125,000	32,995,000	2/15 & 8/15	8/15	1,128,103	2,795,000	1,016,303	3,090,000
General Obligation Bonds 2004-C	11/23/04	3.00 - 5.00	6,875,000	6,305,000	2/15 & 8/15	8/15	243,218	255,000	230,468	265,000
General Obligation Bonds 2005-A	02/17/05	3.30 - 5.50	5,635,000	5,430,000	2/15 & 8/15	8/15	223,620	210,000	214,170	215,000
General Obligation Bonds 2005-B	11/29/05	3.30 - 5.50	9,410,000	9,410,000	2/15 & 8/15	8/15	418,284	-	418,284	-
Taxable General Obligation Bonds 2005-C	11/29/05	4.875 - 5.25	5,070,000	4,610,000	2/15 & 8/15	8/15	236,944	455,000	211,919	480,000
General Obligation Bonds 2006-A	11/28/06	4.00 - 4.25	13,670,000	13,670,000	2/15 & 8/15	8/15	397,498	605,000	532,606	470,000
General Obligation Bonds 2006-B	11/28/06	4.00 - 4.375	7,570,000	7,570,000	2/15 & 8/15	8/15	227,552	-	318,750	140,000
General Obligation Bonds 2007-A	02/28/07	3.50 - 4.25	14,135,000	-	2/15 & 8/15	8/15	266,125	55,000	571,758	1,100,000
General Obligation Bonds	Est 11/07	4.50 - 5.00	16,500,000	-	2/15 & 8/15	8/15	-	-	684,000	219,000
Total General Obligation Bonds			\$209,615,000	\$149,390,000			\$5,717,662	\$10,805,000	\$6,154,780	\$10,519,000
Less portion paid from parking fund (2001-A & 2006-B)										
General property and special tax supported bonds										
Combined Utility Revenue	12/01/01	4.80 - 6.25	25,365,000	1,020,000	2/1 & 8/1	8/1	58,550	500,000	27,300	520,000
Combined Utility Refunding	02/19/04	2.00 - 6.00	46,180,000	43,410,000	2/1 & 8/1	8/1	1,942,161	960,000	1,884,561	980,000
Combined Utility Revenue	12/08/05	4.00 - 7.50	14,875,000	14,395,000	2/1 & 8/1	8/1	808,225	205,000	800,025	215,000
Combined Utility Refunding	10/18/06	4.25 - 4.375	32,375,000	32,375,000	2/1 & 8/1	8/1	1,095,618	-	1,393,719	-
Combined Utility Refunding	10/18/06	4.00 - 5.00	22,600,000	22,600,000	2/1 & 8/1	8/1	751,483	345,000	942,150	160,000
Combined Utility Refunding	07/17/07	4.625 - 4.75	5,210,000	-	2/1 & 8/1	8/1	-	-	254,800	-
Combined Utility Revenue Taxable	07/17/07	6.00	2,140,000	-	2/1 & 8/1	8/1	-	-	133,393	10,000
Total Revenue Bonds			\$148,745,000	\$113,800,000			\$4,656,037	\$2,010,000	\$5,435,948	\$1,885,000
Heartland Park STAR Bonds - 2006A	03/30/06	4.00 - 5.50	10,405,000	10,405,000	2/15 & 8/15	8/15	459,039	-	459,039	-
Topeka Boulevard Bridge - 2006	06/15/06	4.00 - 5.00	30,625,000	30,625,000	6/15 & 12/15	12/15	1,367,006	2,205,000	1,256,756	2,315,000
College Hill Redevelopment TIF Bonds - 2006A	07/27/06	4.125 - 5.75	5,840,000	5,840,000	2/15 & 8/15	8/15	288,507	-	274,769	-
Total Other Bonds			\$46,870,000	\$46,870,000			\$2,114,552	\$2,205,000	\$1,990,564	\$2,315,000
KDHE Revolving Loan (WPC)	01/27/93	3.50	\$97,978,363	\$77,031,126	12/1 & 6/1	12/1 & 6/1	2,400,000	4,500,000	2,600,000	4,600,000
KDHE Revolving Loan (Water)	04/06/98	3.10	11,605,000	16,647,590	12/1 & 6/1	12/1 & 6/1	255,000	505,200	260,000	515,000
Total KDHE Revolving Loans			\$109,583,363	\$93,678,716			\$2,655,000	\$5,005,200	\$2,860,000	\$5,115,000
Temporary Notes Series 2006-A	11/28/06	4.375	11,470,000	11,470,000	12/1/06	12/1/06	501,813	11,470,000	450,000	10,000,000
Temporary Notes Series 2007-A	Est 12/06	4.50	10,000,000	-			-	-	-	-
Total			\$21,470,000	\$11,470,000			\$501,813	\$11,470,000	\$450,000	\$10,000,000

CITY OF TOPEKA, KANSAS
Statement of Lease Purchase Agreements

Statement of Lease Purchase Agreements

Item Purchased	Contract Date	Term of Contract	Interest rate %	Total Amount Financed	Principal Balance on 1/1/2007	Payments Due 2007	Payments Due 2008
Telephone Equipment & Switches	8/30/2001	120	5.89	1,132,323	676,524	146,182	146,182
Computer Equipment & Storage - Network	2/17/2003	60	0	62,504	12,497	12,497	-
Telecommunications Infrastructure - Additional	3/18/2004	99	4.91	82,041	57,517	12,116	12,116
Total Lease Purchase Agreements				\$ 1,276,867	\$ 746,538	\$ 170,795	\$ 158,298

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: GENERAL FUND 101			
FUND BALANCE, BEGINNING	\$ 10,872,736	\$ 8,087,568	\$ 6,705,197
REVENUE:			
TAXES AND ASSESSMENTS:			
General Property Tax-Current	9,956,917	10,960,296	XXXXXXXXXXXXXXXXXX
General Property Tax-Delinquent	232,091	175,000	200,000
NRA Special Fund	-	(3,623)	(3,623)
NRA Rebate	-	-	(207,238)
Motor Vehicle/RV Tax	1,125,274	1,138,989	1,200,956
Local Sales Tax	26,344,949	26,970,000	27,500,000
Payment in lieu of Debt Service	499,402	400,000	300,000
PAYMENT IN LIEU OF TAX:			
State of Kansas	-	-	-
IRB Distribution	43,867	43,408	78,830
Water--Combined Utility	2,127,000	2,200,000	2,284,000
Water Pollution Control--Combined Utility	1,969,315	2,065,000	2,065,000
Parking Garages	192,000	190,000	169,999
Golf Course	4,500	3,000	3,000
Heartland Park	-	-	70,000
Stormwater Utility--Combined Utility	423,127	460,000	475,000
Neighborhood Revitalization Act	-	530,000	-
TOTAL PAYMENT IN LIEU OF TAX	4,759,809	5,491,408	5,145,829
TOTAL TAXES AND ASSESSMENTS	42,918,442	45,132,070	34,135,924
INTERGOVERNMENTAL REVENUE:			
Liquor Tax Gross Receipts	489,350	450,000	520,800
Machinery & Equipment Reimbursement	-	-	117,011
Shawnee Co/Community Resources Council	50,200	51,387	51,385
Other	21,193	-	-
TOTAL INTERGOVERNMENTAL	560,743	501,387	689,196
TOTAL LICENSES	351,314	340,950	349,861
TOTAL PERMITS	1,437,046	1,317,650	1,349,039
UTILITY FRANCHISE			
Gas Service	3,449,271	3,450,000	3,536,415
Electric	5,233,159	5,250,000	5,379,972
Southwestern Bell	577,306	550,000	519,411
Other Telecommunications	-	-	-
Other	986	500	600
Cablevision	1,277,631	1,305,000	1,336,202
TOTAL UTILITY FRANCHISE	10,538,353	10,555,500	10,772,600
TOTAL LICENSES, PERMITS & FRANCHISES	12,326,713	12,214,100	12,471,500
TOTAL FEES FOR SERVICES	4,476,685	4,431,295	4,396,200
MUNICIPAL COURT			
TOTAL MUNICIPAL COURT FINES	2,064,735	1,790,000	1,790,000
TOTAL MUNICIPAL COURT COSTS	1,002,726	843,050	942,850
TOTAL MUNICIPAL COURT	3,067,461	2,633,050	2,732,850

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
OTHER			
Environmental Code Assessments	35,726	100,000	100,000
Interest on Investments	587,133	614,000	718,000
Rents	120,570	226,000	230,000
Other	1,076,661	306,500	111,500
Transfer from Transient Guest Tax	60,000	60,000	60,000
Transfer from Planning Fund	-	153,080	-
Transfer from General Improvement Fund	54,598	13,827	-
Transfer from Worker Comp Fund	-	435,502	-
TOTAL OTHER REVENUES	1,934,688	1,908,909	1,219,500
Subtotal Revenue	65,284,732	66,820,811	55,645,170
TOTAL BALANCE AND REVENUE	76,157,468	74,908,379	62,350,367
EXPENDITURES:			
CITY COUNCIL			
Personnel Services	238,976	249,185	253,046
Contractual Services	33,803	46,935	35,013
Commodities	3,544	2,245	2,177
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	(33)	-	-
TOTAL CITY COUNCIL	276,290	298,365	290,236
MAYOR			
Personnel Services	156,174	151,542	155,545
Contractual Services	21,816	26,720	19,144
Commodities	3,715	4,900	3,804
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	233	-	-
TOTAL MAYOR	181,938	183,162	178,493
CITY MANAGER			
Personnel Services	523,896	583,445	920,343
Contractual Services	157,051	233,151	196,336
Commodities	4,661	14,195	12,197
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	-	-	-
TOTAL CITY MANAGER	685,608	830,791	1,128,876

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
LEGAL			
Personnel Services	1,251,284	1,265,349	1,307,411
Contractual Services	143,601	143,239	129,612
Commodities	32,641	35,000	33,880
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	(37,566)	-	-
TOTAL LEGAL	1,389,960	1,443,588	1,470,903
FINANCIAL SERVICES			
Personnel Services	1,405,870	1,450,777	1,503,220
Contractual Services	327,665	364,063	308,002
Commodities	16,823	14,660	15,198
Capital Outlay	-	-	-
Other Financial Uses	(10,272)	-	-
Net Prior/Current Year Encumbrances	76,437	-	-
TOTAL FINANCIAL SERVICES	1,816,523	1,829,500	1,826,420
MUNICIPAL COURT			
Personnel Services	1,165,469	1,256,187	1,270,913
Contractual Services	491,127	503,492	488,865
Commodities	14,731	27,940	27,999
Capital Outlay	-	15,800	6,645
Net Prior/Current Year Encumbrances	(39,945)	-	-
TOTAL MUNICIPAL COURT	1,631,382	1,803,419	1,794,422
HUMAN RESOURCES			
Personnel Services	586,523	534,314	548,892
Contractual Services	207,104	281,138	232,601
Commodities	13,054	19,211	18,596
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	(14,373)	-	-
TOTAL HUMAN RESOURCES	792,308	834,663	800,089
HUMAN RELATIONS COMMISSION			
Personnel Services	208,197	246,853	242,291
Contractual Services	33,172	45,914	43,007
Commodities	5,815	7,100	6,810
Capital Outlay	-	-	-
Net Prior/Current Year Encumbrances	-	-	-
TOTAL HUMAN RELATIONS COMMISSION	247,184	299,867	292,108
POLICE			
Personnel Services	22,457,289	23,409,694	24,524,793
Contractual Services	2,656,624	2,860,046	2,669,744
Other Payments & costs	189	500	1,000
Commodities	1,493,595	1,270,695	1,199,125
Capital Outlay	774,235	78,000	78,900
Net Prior/Current Year Encumbrances	(91,351)	-	-
TOTAL POLICE	27,290,581	27,618,935	28,473,562

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FIRE			
Personnel Services	17,293,890	17,641,540	18,442,585
Contractual Services	909,942	905,305	827,489
Other Payments & costs	(3,814)	-	-
Commodities	440,098	483,664	536,271
Capital Outlay	56,095	-	-
Net Prior/Current Year Encumbrances	(39,574)	-	-
TOTAL FIRE	18,656,637	19,030,509	19,806,345
PUBLIC WORKS			
Personnel Services	6,428,399	6,652,042	6,690,761
Contractual Services	3,915,615	4,155,497	3,905,926
Commodities	551,812	601,692	541,805
Capital Outlay	143,852	232,392	251,145
Other Financial Uses	(669,317)	(717,871)	(697,068)
Net Prior/Current Year Encumbrances	94,213	-	-
TOTAL PUBLIC WORKS	10,464,574	10,923,752	10,692,569
METROPOLITAN PLANNING			
Personnel Services	706,799	738,135	761,066
Contractual Services	134,588	161,854	113,277
Commodities	11,217	6,350	5,856
Capital Outlay	-	550	300
Net Prior/Current Year Encumbrances	86,270	-	-
TOTAL PLANNING	938,874	906,889	880,499
CONTRIBUTIONS TO OTHER AGENCIES			
Jayhawk Area Agency on Aging	27,000	30,500	-
Topeka Cemetery Association	100,000	100,000	100,000
Keep America Beautiful	15,000	15,000	15,000
Community Resource Council	100,400	102,771	102,771
Topeka Performing Arts Center	395,000	300,000	300,000
Shawnee County Family Resource Center	55,000	55,000	55,000
Youth and Social Services	316,484	280,029	167,000
Project Health Access	100,000	100,000	100,000
Battered Women's Task Force	30,000	30,000	30,000
Housing and Credit Counseling	78,000	78,000	78,000
Success by Six	31,159	41,545	41,545
Community First Abbot Center	-	-	167,000
Net Prior/Current Year Encumbrances	9,686	-	-
TOTAL CONTRIBUTIONS TO AGENCIES	1,257,729	1,132,845	1,156,316
MISCELLANEOUS PROVISIONS			
Debt Reduction & Capital Improvement	-	-	-
TOTAL MISCELLANEOUS PROVISIONS	-	-	-
INTERFUND TRANSFERS			
Transfer to Metro Planning Agency	-	-	-
Transfer to Unsafe Structures Fund	200,000	200,000	200,000
Transfer to Capital Projects	2,066,811	800,000	-
Transfer to Parks and Recreation Fund	-	467,032	-
Transfer to Zoo Fund	-	111,936	-
Transfer to Miscellaneous Grants Fund	55,195	-	-
TOTAL INTERFUND TRANSFERS	2,322,006	1,578,968	200,000

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
MISC NON-DEPARTMENTAL			
Personnel Services	(1,354,806)	(2,160,287)	(2,326,000)
Contractual Services	463,637	301,597	144,059
Downtown Topeka Inc.		125,000	125,000
Care of Prisoners	1,111,528	900,000	900,000
Other Payments and Costs	1,456	20,000	10,000
NRA Rebate		216,019	-
Commodities	26,484	13,000	-
Capital Outlay & Reserve		-	-
Miscellaneous (Contingency)	288,532	72,600	6,526,392
Net Prior/Current Year Encumbrances	(418,525)	-	-
TOTAL MISC NON-DEPARTMENTAL	118,306	(512,071)	5,379,451
TOTAL GENERAL FUND EXPENDITURES	68,069,900	68,203,182	74,370,289
RESIDUAL EQUITY TRANSFER IN (OUT)			
OPERATING TRANSFERS OUT			
LESS: RESERVES			
FUND BALANCE, ENDING	\$ 8,087,568	\$ 6,705,197	\$ -
TAX TO BE LEVIED			12,019,922
PROVISION FOR DELINQUENCIES			396,657
TOTAL TAX TO BE LEVIED			\$12,416,579

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
Special Revenue Funds

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: GENERAL IMPROVEMENT 230			
FUND BALANCE, BEGINNING	\$ 226,846	\$ 28,751	\$ 225,135
REVENUE:			
General Property Tax-Current	142,099	1,255,866	XXXXXXXXXXXXXX
General Property Tax-Delinq	20,557	15,500	15,500
NRA Special Fund	-	(52)	(52)
NRA Rebate	-	-	(23,756)
Machinery & Equipment Reimbursement	-	-	13,413
Motor Vehicle/RV Tax	37,528	16,369	137,012
Miscellaneous Interest	-	-	-
IRB Distribution	626	613	9,037
Subtotal Revenue	200,810	1,288,296	151,154
TOTAL BALANCE AND REVENUE	427,656	1,317,047	376,289
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	99,006	375,000	100,000
OTHER PAYMENTS AND COSTS			200,000
NRA Rebate		3,085	
COMMODITIES			
CAPITAL OUTLAY		300,000	-
MISCELLANEOUS (Contingency)			
TOTAL EXPENDITURES	99,006	678,085	300,000
OPERATING TRANSFERS IN			
OPERATING TRANSFERS OUT (General Fund)		13,827	
OPERATING TRANSFERS OUT (Bldg Imp)	99,899	400,000	825,000
OPERATING TRANSFERS OUT (HOME Grant)	200,000	-	-
NET OPERATING TRANSFERS	299,899	413,827	825,000
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 28,751	\$ 225,135	\$ 25,135
TAX TO BE LEVIED			773,846
PROVISION FOR DELINQUENCIES			25,537
TOTAL TAX TO BE LEVIED			\$ 799,383

Summary of Resources and Appropriations
Special Revenue Funds

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: SPECIAL LIABILITY EXPENSE 236			
FUND BALANCE, BEGINNING	\$ 960,524	\$ 1,073,578	\$ 590,044
REVENUE:			
General Property Tax-Current	251,989	170,413	XXXXXXXXXXXXXX
General Property Tax-Delinq	20,557	15,500	15,500
NRA Special Fund	-	-	(92)
NRA Rebate	-	(92)	(3,228)
Machinery & Equipment Reimbursement	-	-	1,822
Motor Vehicle/RV Tax	15,158	28,790	18,768
Fees for Service			
Miscellaneous Interest			
IRB Distribution	1,110	1,007	1,228
Other (Levy Reduction/Revenue Offset)			(381)
Subtotal Revenue	288,814	215,618	33,617
TOTAL BALANCE AND REVENUE	1,249,338	1,289,196	623,661
EXPENDITURES:			
PERSONNEL SERVICES	107,293	111,954	115,162
CONTRACTUAL SERVICES	43,517	485,000	485,000
OTHER PAYMENTS AND COSTS	25,298	96,725	96,725
COMMODITIES	-	-	-
NRA Rebate	-	5,473	-
MISCELLANEOUS (Contingency)	-	-	-
Net Prior/Current Year Encumbrances	(348)	-	-
TOTAL EXPENDITURES	175,760	699,152	696,887
OPERATING TRANSFERS IN			
OPERATING TRANSFERS OUT			
NET OPERATING TRANSFERS	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 1,073,578	\$ 590,044	-
TAX TO BE LEVIED			73,226
PROVISION FOR DELINQUENCIES			2,416
TOTAL TAX TO BE LEVIED			\$ 75,642

Summary of Resources and Appropriations
Special Revenue Funds

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
<u>FUND: PARK & RECREATION 265</u>			
FUND BALANCE, BEGINNING	\$ 672,273	\$ 706,642	\$ 458,578
Equity Transfer out			
REVENUE:			
General Property Tax-Current	5,286,193	5,216,935	XXXXXXXXXXXXXXXXXX
General Property Tax-Delinq	53,049	45,000	45,000
NRA Special Fund	-	(1,923)	(1,923)
NRA Rebate	-	-	(98,647)
Machinery & Equipment Reimbursement	-	-	55,698
Motor Vehicle/RV Tax	633,218	604,879	572,021
IRB Distribution	23,289	22,790	37,524
Licenses and permits	158	-	-
Liquor Gross	489,350	450,000	520,800
Fees for Service	1,637,449	1,671,225	1,805,925
Concessions	120,313	142,400	152,000
Rent of Property	105,506	115,375	118,000
Transfer from Transient Guest Tax Fund	115,000	115,000	145,000
Transfer from Workers Comp Fund		50,466	-
Transfer from General Fund		467,032	-
Transfer from Water Pollution Control	125,000	-	-
Other Revenues	36,833	23,100	33,000
Subtotal Revenue	8,625,358	8,922,279	3,384,398
TOTAL BALANCE AND REVENUE	9,297,631	9,628,921	3,842,976
EXPENDITURES:			
PERSONNEL SERVICES	5,591,326	5,758,483	6,043,573
CONTRACTUAL SERVICES	2,173,970	2,142,565	1,876,300
OTHER PAYMENTS AND COSTS	26,470	25,088	25,800
NRA Rebate	-	114,686	-
COMMODITIES	768,930	787,296	774,411
CAPITAL OUTLAY	167,768	192,225	103,928
MISCELLANEOUS (Contingency)	-	150,000	-
Net Prior/Current Year Encumbrances	(137,475)	-	-
TOTAL EXPENDITURES	8,590,989	9,170,343	8,824,012
OPERATING TRANSFERS (OUT)			
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 706,642	\$ 458,578	\$ 441,197
TAX TO BE LEVIED			5,422,233
PROVISION FOR DELINQUENCIES			178,934
TOTAL TAX TO BE LEVIED			\$ 5,601,167

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: ZOO 268			
FUND BALANCE, BEGINNING	\$ 89,991	\$ (87,021)	\$ 4,219
Equity Transfer in			
REVENUE:			
General Property Tax-Current	1,417,425	1,397,171	xxxxxxxxxxxxxxxx
General Property Tax-Delinq	19,363	14,600	14,600
NRA Special Fund		(516)	(516)
NRA Rebate			(26,421)
Machinery & Equipment Reimbursement			14,918
Motor Vehicle/RV Tax	163,297	162,130	153,207
IRB Distribution	6,245	6,110	10,050
Admissions	269,109	300,000	312,000
Concessions	77,098	81,950	74,500
Transfer from Transient Guest Tax Fund	-	87,000	55,000
Transfer from Worker Comp Fund	-	14,032	-
Transfer from General Fund	-	111,936	-
FOTZ Contributions	-	-	85,000
Other	52,700	63,559	48,559
Subtotal Revenue	2,005,237	2,237,972	740,897
TOTAL BALANCE AND REVENUE	2,095,228	2,150,951	745,116
EXPENDITURES:			
PERSONNEL SERVICES	1,440,653	1,454,173	1,577,553
CONTRACTUAL SERVICES	408,958	401,692	455,774
OTHER PAYMENTS AND COSTS	23,618	26,000	27,000
NRA Rebate	-	30,746	-
COMMODITIES	271,603	234,121	260,586
CAPITAL OUTLAY	51,476	-	3,041
MISCELLANEOUS (Contingency)	-	-	-
Net Prior/Current Year Encumbrances	(14,059)	-	-
TOTAL EXPENDITURES	2,182,249	2,146,732	2,323,954
OPERATING TRANSFERS IN			
OPERATING TRANSFERS OUT			
NET OPERATING TRANSFERS	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ (87,021)	\$ 4,219	\$ 116,198
TAX TO BE LEVIED			1,695,036
PROVISION FOR DELINQUENCIES			55,936
TOTAL TAX TO BE LEVIED			\$ 1,750,972

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: GENERAL BOND AND INTEREST 301			
FUND BALANCE, BEGINNING	\$ 2,812,438	\$ 7,793,334	\$ 1,924,538
Balance Adjustment for Bridge Reserve Asset	-	(4,849,004)	-
REVENUE:			
General Property Tax-Current	11,062,846	11,512,373	XXXXXXXXXXXXXXXXX
General Property Tax-Delinq	132,624	120,000	125,000
College Hill Property Tax	-	-	-
NRA Special Fund	-	(4,025)	(4,000)
NRA Rebates	-	-	(217,672)
Machinery & Equipment Reimbursement	-	-	122,902
Motor Vehicle/RV Tax	1,484,244	1,266,595	1,261,815
STAR Heartland Park Sales Tax	53,197	229,520	140,000
TIF College Hill Sales Tax	-	-	-
IRB Distribution	48,739	47,961	82,799
Intergovernmental Revenues	59,749	-	-
Special Assessments	1,203,825	1,200,000	1,225,000
Sale of Bonds	-	-	-
Miscellaneous Interest	987,520	177,000	180,000
Capitalized Interest STAR (Heartland)	395,127	-	-
Capitalized Interest TIF (College Hill)	563,276	-	-
Capitalized Interest and Debt Reserve Bridge	4,429,506	-	-
Sales Tax Revenue Fund Bridge	-	119,533	-
Investment Earnings Bridge DSR	-	165,957	165,957
Other	5,715	6,615	-
Excess Bond Proceeds	551,509	-	-
Half-Cent Sales Tax Transfer	-	4,389,518	3,405,799
Transfer from Capital Project Planning Fund	-	172,813	-
Subtotal Revenue	20,977,877	19,403,860	6,487,600
TOTAL BALANCE AND REVENUE	23,790,315	22,348,190	8,412,138
EXPENDITURES:			
Payment of Principal	10,095,000	12,880,000	12,559,000
Payment of Interest	5,899,181	7,297,653	7,524,849
Fiscal Fees	2,800	6,000	6,000
Refunding of Bonds/Notes	-	-	-
NRA Rebate	-	239,999	-
Premium-Other Costs	-	-	-
Debt Service Reserve	-	-	1,000,000
TOTAL EXPENDITURES	15,996,981	20,423,652	21,089,849
RESIDUAL EQUITY TRANSFER IN (OUT)			
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 7,793,334	\$ 1,924,538	\$ -
TAX TO BE LEVIED			12,677,711
PROVISION FOR DELINQUENCIES			418,364
TOTAL TAX TO BE LEVIED			\$ 13,096,075

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: DOWNTOWN IMPROVEMENT DISTRICT 216			
FUND BALANCE, BEGINNING	\$ 56,749	\$ 34,749	\$ 253
REVENUE:			
Other Revenue	177,764	161,718	174,531
TOTAL BALANCE AND REVENUE	234,513	196,467	174,784
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	187,466	196,214	138,284
OTHER PAYMENTS AND COSTS	20,291		28,500
COMMODITIES			
CAPITAL OUTLAY			
Net Prior/Current Year Encumbrances	(7,993)		
TOTAL EXPENDITURES	199,764	196,214	166,784
OPERATING TRANSFERS IN			
OPERATING TRANSFERS OUT			
NET OPERATING TRANSFERS	-	-	-
FUND BALANCE, ENDING	\$ 34,749	\$ 253	\$ 8,000

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: SPECIAL ALCOHOL PROGRAM 228			
FUND BALANCE, BEGINNING	\$ 279,385	\$ 370,555	\$ 245,555
REVENUE:			
Liquor gross receipts	489,350	450,000	520,800
Miscellaneous Interest			
Subtotal Revenue	489,350	450,000	520,800
TOTAL BALANCE AND REVENUE	768,735	820,555	766,355
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES			
OTHER PAYMENTS AND COSTS	427,702	575,000	730,000
CONTINGENCY			
COMMODITIES			
CAPITAL OUTLAY			
Net Prior/Current Year Encumbrances	(29,522)		
TOTAL EXPENDITURES	398,180	575,000	730,000
FUND BALANCE, ENDING	\$ 370,555	\$ 245,555	\$ 36,355

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: ZOO IMPROVEMENT FUND 267			
FUND BALANCE, BEGINNING	\$ 12,551	\$ 5,243	\$ 7,243
REVENUE:			
Fees for Service	1,244	2,000	6,000
Interest	540		
Contributions	270		
Subtotal Revenue	2,054	2,000	6,000
TOTAL BALANCE AND REVENUE	14,605	7,243	13,243
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES			
OTHER PAYMENTS AND COSTS			
COMMODITIES	9,362	-	13,243
CAPITAL OUTLAY			
CONTINGENCY			
TOTAL EXPENDITURES	9,362	-	13,243
OPERATING TRANSFERS IN			
OPERATING TRANSFERS OUT	-		
NET OPERATING TRANSFERS	-	-	-
FUND BALANCE, ENDING	\$ 5,243	\$ 7,243	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: GOLF IMPROVEMENT RESERVE 269			
FUND BALANCE, BEGINNING	\$ 99,494	\$ 122,534	\$ 115,534
REVENUE:			
GREEN FEES	23,040	20,000	20,000
Subtotal Revenue	23,040	-	20,000
TOTAL BALANCE AND REVENUE	122,534	142,534	135,534
EXPENDITURES:			
PERSONNEL SERVICES	-		
CONTRACTUAL SERVICES			
COMMODITIES			
OTHER FINANCIAL USES			
CAPITAL OUTLAY		27,000	135,534
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances	-		
TOTAL EXPENDITURES	-	27,000	135,534
RESIDUAL EQUITY TRANSFER		-	
FUND BALANCE, ENDING	\$ 122,534	\$ 115,534	\$ -

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: TRANSIENT GUEST TAX FUND 271			
FUND BALANCE, BEGINNING	\$ 133,122	\$ 274,095	\$ 82,175
REVENUE:			
Transient Guest Tax Receipts	1,766,633	1,610,000	1,643,000
Additional 1.0 percent			
Subtotal Revenue	1,766,633	1,610,000	1,643,000
TOTAL BALANCE AND REVENUE	1,899,755	1,884,095	1,725,175
EXPENDITURES:			
Conv. & Vistor Bureau	775,000	800,000	800,000
Expo Centre Marketing	52,500		
Topeka Performing Arts Center	105,000	40,000	
Heartland Park	175,000		
Fiesta Mexicana	20,000		
Women In Action Juneteenth	10,000		
Sunflower State Games	17,500		
To Be Allocated by Council		417,258	298,000
Net Prior/Current Year Encumbrances	32,500		
TOTAL EXPENDITURES	1,187,500	1,257,258	1,098,000
OPERATING TRANSFERS			
Great Overland Station	205,213	200,000	200,000
Historic Preservation Fund	57,947	82,662	85,000
Transfer to Parks and Recreation Fund	115,000	115,000	145,000
Transfer to General Fund	60,000	60,000	60,000
Transfer to Zoo Fund	-	87,000	55,000
FUND BALANCE, ENDING	\$ 274,095	\$ 82,175	\$ 82,175

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: CAPITAL PROJECT PLANNING 282			
FUND BALANCE, BEGINNING	\$ 179,428	\$ 172,813	\$ -
REVENUE:			
Miscellaneous Interest			
Other			
Subtotal Revenue	-	-	-
TOTAL BALANCE AND REVENUE	179,428	172,813	-
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	6,615	-	-
OTHER PAYMENTS AND COSTS			
COMMODITIES			
CAPITAL OUTLAY			
PAYMENT TO DEBT SERVICE			
TOTAL EXPENDITURES	6,615	-	-
OPERATING TRANSFERS OUT to Bond and Interest Fund		172,813	
FUND BALANCE, ENDING	\$ 172,813	\$ -	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: UNSAFE STRUCTURES REMOVAL 285			
FUND BALANCE, BEGINNING	\$ 108,310	\$ 66,302	\$ 16,302
Transfers from General Fund	200,000	200,000	200,000
REVENUE:			
Miscellaneous Interest			
Other	281		
Subtotal Revenue	200,281	200,000	200,000
TOTAL BALANCE AND REVENUE	308,591	266,302	216,302
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	242,731	250,000	216,302
OTHER PAYMENTS AND COSTS			
COMMODITIES			
CAPITAL OUTLAY			
Net Prior/Current Year Encumbrances	(442)		
TOTAL EXPENDITURES	242,289	250,000	216,302
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 66,302	\$ 16,302	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
<u>FUND: RETIREMENT RESERVE 286</u>			
FUND BALANCE, BEGINNING	\$ 650,873	\$ 578,967	\$ 478,967
Transfers from General Fund			
REVENUE:			
Transfer in from KPERS Insured Only			
Charges for services from payroll	581,717	600,000	400,000
	581,717	600,000	400,000
TOTAL BALANCE AND REVENUE	1,232,590	1,178,967	878,967
EXPENDITURES:			
PERSONNEL SERVICES	653,623	700,000	878,967
CONTRACTUAL SERVICES			
OTHER PAYMENTS AND COSTS			
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
TOTAL EXPENDITURES	653,623	700,000	878,967
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 578,967	\$ 478,967	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: KP&F RATE EQUALIZATION 287			
FUND BALANCE, BEGINNING	\$ 754,057	\$ 1,001,647	\$ 992,647
Transfers from General Fund			
REVENUE:			
Charges for services from payroll	284,141	285,000	285,000
	284,141	285,000	285,000
TOTAL BALANCE AND REVENUE	1,038,198	1,286,647	1,277,647
EXPENDITURES:			
PERSONNEL SERVICES	36,551	294,000	1,277,647
CONTRACTUAL SERVICES			
OTHER PAYMENTS AND COSTS			
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
TOTAL EXPENDITURES	36,551	294,000	1,277,647
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 1,001,647	\$ 992,647	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: NEIGHBORHOOD REVITALIZATION 288			
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ 45,904
Intergovernmental Revenue	-	45,904	45,904
TOTAL BALANCE AND REVENUE	-	45,904	45,904
EXPENDITURES:			
PERSONNEL SERVICES	-		
CONTRACTUAL SERVICES	-	-	91,808
OTHER PAYMENTS AND COSTS	-		
OTHER FINANCIAL USES	-		
CAPITAL OUTLAY	-		
TOTAL EXPENDITURES	-	-	91,808
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ -	\$ 45,904	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: Historic Preservation Fund 289			
FUND BALANCE, BEGINNING	\$ 101,310	\$ 159,257	\$ 61,919
Transfer from Transient Guest Tax	57,947	82,662	85,000
	57,947	82,662	85,000
TOTAL BALANCE AND REVENUE	159,257	241,919	146,919
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES		180,000	123,885
OTHER PAYMENTS AND COSTS			
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
TRANSFER TO CAPITAL PROJECT (Sumner School)			23,034
TOTAL EXPENDITURES	-	180,000	146,919
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 159,257	\$ 61,919	\$ -

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
<u>FUND: Half-Cent Sales Tax Fund 290</u>			
FUND BALANCE, BEGINNING	\$ -	\$ 2,838,779	\$ 2,838,779
Half-Cent County Sales Tax	7,502,107	8,870,000	8,900,000
Interest	102,210		
	7,604,317	8,870,000	8,900,000
TOTAL BALANCE AND REVENUE	7,604,317	11,708,779	11,738,779
EXPENDITURES:			
PAYMENT TO JEDO	3,433,150	4,480,482	8,332,980
TRANSFER TO WATER			
TRANSFER FOR TRAFFICWAY PROJECTS	398,700		
TRANSFER TO BRIDGE IMPROVEMENTS	933,688		
TRANSFER TO BOND & INTEREST FUND		4,389,518	3,405,799
TOTAL EXPENDITURES	4,765,538	8,870,000	11,738,779
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 2,838,779	\$ 2,838,779	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: SPECIAL STREET REPAIR 291			
FUND BALANCE, BEGINNING	\$ 1,951,761	\$ 1,623,411	\$ 459,337
Transfers from General Fund			
REVENUE:			
Motor Fuel Tax/Direct	3,634,620	3,623,170	3,688,980
Motor Fuel Tax/County	1,744,803	1,678,310	1,708,410
Highway Maintenance-links	16,404	20,000	16,404
Sale of Abandoned Vehicles	110,840	24,700	110,840
Other	143,177	25,000	136,356
Transfer from Stormwater Fund	200,000	200,000	-
Subtotal Revenue	5,849,844	5,571,180	5,660,990
TOTAL BALANCE AND REVENUE	7,801,605	7,194,591	6,120,327
EXPENDITURES:			
PERSONNEL SERVICES	2,233,630	2,428,678	2,516,822
CONTRACTUAL SERVICES	2,486,296	2,849,007	1,877,826
OTHER PAYMENTS AND COSTS	951	3,000	3,000
COMMODITIES	808,946	979,569	1,053,695
CAPITAL OUTLAY	797,947	475,000	510,000
MISCELLANEOUS (Contingency)		-	-
Net Prior/Current Year Encumbrances	(149,576)	-	-
TOTAL EXPENDITURES	6,178,194	6,735,254	5,961,343
RESIDUAL EQUITY TRANSFER IN (OUT)			
FUND BALANCE, ENDING	\$ 1,623,411	\$ 459,337	\$ 158,984

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: METROPOLITAN PLANNING 429			
FUND BALANCE, BEGINNING	\$ 40,674	\$ 119,552	\$ -
Transfers from General Fund	-		
Transfers from Transient Guest Tax Fund			
REVENUE:			
Intergovernmental Revenue - Grants	-		
Shawnee County			
CDBG Funds			
Licenses and Permits			
Charges, fees, and reimbursement			
Other Revenue		33,528	
Subtotal Revenue	-	33,528	-
TOTAL BALANCE AND REVENUE	40,674	153,080	-
EXPENDITURES:			
PERSONNEL SERVICES	-		
CONTRACTUAL SERVICES			
COMMODITIES			
OTHER FINANCIAL USES			
CAPITAL OUTLAY			
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances	(78,878)		
TOTAL EXPENDITURES	(78,878)	-	-
RESIDUAL EQUITY TRANSFER OUT to General Fund		153,080	
FUND BALANCE, ENDING	\$ 119,552	\$ -	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: PARK LAND ACQUISITION 519			
FUND BALANCE, BEGINNING	\$ 61,630	\$ 107,395	\$ 172,395
REVENUE:			
BUILDING PERMITS	66,225	65,000	65,000
		-	
Subtotal Revenue	66,225	65,000	65,000
TOTAL BALANCE AND REVENUE	127,855	172,395	237,395
EXPENDITURES:			
PERSONNEL SERVICES	-		
CONTRACTUAL SERVICES			
COMMODITIES			
OTHER FINANCIAL USES			
CAPITAL OUTLAY	20,460	-	237,395
MISCELLANEOUS (Contingency)			
Net Prior/Current Year Encumbrances	-		
TOTAL EXPENDITURES	20,460	-	237,395
RESIDUAL EQUITY TRANSFER		-	
FUND BALANCE, ENDING	\$ 107,395	\$ 172,395	\$ -

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: PUBLIC PARKING 601			
NET ASSETS, BEGINNING	\$ 9,963,172	\$ 9,662,856	\$ 8,638,584
REVENUE:			
Fees for Services	2,376,442	2,507,642	2,609,700
Parking Meter Fines	271,023	263,000	263,000
Interest	236,467	111,300	111,285
Other Revenue	13,834	500	500
Subtotal Revenue	2,897,766	2,882,442	2,984,485
TOTAL BALANCE AND REVENUE	12,860,938	12,545,298	11,623,069
EXPENDITURES:			
PERSONNEL SERVICES	733,032	832,230	829,902
CONTRACTUAL SERVICES	789,220	819,679	817,971
PAYMENTS IN LIEU OF TAXES	192,000	179,669	169,999
COMMODITIES	91,519	116,872	118,533
OTHER PAYMENTS AND COSTS	(315,740)	-	-
DEBT SERVICE	560,480	746,008	746,008
DEPRECIATION	648,169	812,256	866,832
PAYMENTS IN LIEU OF DEBT SERVICE	499,402	400,000	300,000
TOTAL EXPENDITURES	3,198,082	3,906,714	3,849,245
NET ASSETS	\$ 9,662,856	\$ 8,638,584	\$ 7,773,824

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: INFORMATION TECHNOLOGY 613			
NET ASSETS, BEGINNING	\$ (221,390)	\$ 233,590	\$ 425,982
REVENUE:			
Fees for Services	3,516,309	3,542,228	3,192,228
Intergovernmental			-
Other Revenue		-	
Fiber Franchise Fees	218,806	235,727	235,727
Lease Purchase Payments	-	-	-
Transfers from Other Funds			
Subtotal Revenue	3,735,115	3,777,955	3,427,955
TOTAL BALANCE AND REVENUE	3,513,725	4,011,545	3,853,937
EXPENDITURES:			
PERSONNEL SERVICES	1,007,846	1,142,860	1,116,735
CONTRACTUAL SERVICES	1,467,558	1,829,604	2,052,057
OTHER PAYMENTS AND COSTS	51,187	39,544	32,454
COMMODITIES	183,567	180,555	180,237
CAPITAL OUTLAY	-	-	-
DEPRECIATION	569,977	393,000	450,000
TOTAL EXPENDITURES	3,280,135	3,585,563	3,831,483
NET ASSETS	\$ 233,590	\$ 425,982	\$ 22,454

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: FLEET MANAGEMENT 614			
NET ASSETS, BEGINNING	\$ 723,871	\$ 769,033	\$ 737,351
REVENUE:			
Fees for Services	1,288,426	1,356,029	1,392,885
Refunds and Recoveries	-		
Other	910		
Subtotal Revenue	1,289,336	1,356,029	1,392,885
TOTAL BALANCE AND REVENUE	2,013,207	2,125,062	2,130,236
EXPENDITURES:			
PERSONNEL SERVICES	1,015,662	1,088,848	1,133,421
CONTRACTUAL SERVICES	125,689	194,653	156,140
OTHER PAYMENTS AND COSTS	-	-	-
COMMODITIES	51,041	64,110	58,050
CAPITAL OUTLAY	-	-	-
DEPRECIATION	52,433	40,000	40,000
OTHER FINANCING USES	(651)	100	100
RESERVED FOR ENCUMBRANCES	-		
TOTAL EXPENDITURES	1,244,174	1,387,711	1,387,711
NET ASSETS	\$ 769,033	\$ 737,351	\$ 742,525

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: COMBINED UTILITIES FUND			
NET ASSETS, BEGINNING	\$ 181,801,334	\$ 182,866,504	\$ 183,983,139
REVENUE:			
Permits	495,976	502,500	501,000
Intergovernmental Revenues		-	-
Fees for Services	46,392,906	50,362,890	51,477,840
Miscellaneous Interest	2,505,942	1,556,571	1,582,080
Refunds and Recoveries	12,268	-	-
Rent on Property	13,753	-	-
Other Revenues	1,673,822	882,803	1,477,917
Subtotal Revenue	51,094,667	53,304,764	55,038,837
TOTAL BALANCE AND REVENUE	232,896,001	236,171,268	239,021,976
EXPENDITURES:			
PERSONAL SERVICES	9,638,529	10,621,027	10,888,335
CONTRACTUAL SERVICES	14,769,667	9,687,332	9,924,960
OTHER PAYMENTS AND COSTS	4,882,079	3,103,271	2,830,030
PAYMENT IN LIEU OF TAXES	4,519,442	4,725,000	4,824,000
COMMODITIES	(2,642,038)	4,868,558	5,433,150
DEPRECIATION	5,177,060	6,281,250	6,433,250
PAYMENT TO DEBT SERVICE	8,608,406	7,847,133	7,782,183
OTHER FINANCIAL USES	65,709	-	-
TRANSFER TO SPECIAL STREET	200,000	-	-
TRANSFER TO PARKS AND REC.	125,000	-	-
CAPITAL OUTLAY	179,637	-	-
NON-CASH EXPENDITURES	4,506,006	5,054,558	5,413,490
TOTAL EXPENDITURES	50,029,497	52,188,129	53,529,398
NET ASSETS	\$ 182,866,504	\$ 183,983,139	\$ 185,492,578

* Ordinance 17985, passed 4/2/03, combined the Water Utility and Water Pollution Control Utility with the Stormwater Utility to create one utility. This is the combined utility fund statement.

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: GOLF 634			
NET ASSETS, BEGINNING	\$ 297,639	\$ 155,834	\$ 57,931
REVENUE:			
Fees for Services	649,429	739,700	789,500
Other Revenue	1,989		
Transfer from General Fund			
Subtotal Revenue	651,418	739,700	789,500
TOTAL BALANCE AND REVENUE	949,057	895,534	847,431
EXPENDITURES:			
PERSONNEL SERVICES	263,804	134,314	135,692
CONTRACTUAL SERVICES	319,109	515,114	533,389
OTHER PAYMENTS AND COSTS	25,258	27,720	23,500
COMMODITIES	127,898	96,105	91,650
PAYMENT IN LIEU OF TAXES	-	-	3,000
DEPRECIATION	57,154	64,350	50,000
PAYMENT TO DEBT SERVICE	-	-	-
TOTAL EXPENDITURES	793,223	837,603	837,231
NET ASSETS	\$ 155,834	\$ 57,931	\$ 10,200

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: WORKERS' COMP SELF INSURANCE 640			
NET ASSETS, BEGINNING	\$ 2,564,113	\$ 1,725,378	\$ 1,017,146
Operating Transfers			
REVENUE:			
Fees for Services	1,205,092	1,200,000	1,200,000
Miscellaneous Interest	144,070	120,000	120,000
Refunds and Recoveries	91,541	25,000	25,000
Other			
Subtotal Revenue	1,440,703	1,345,000	1,345,000
TOTAL BALANCE AND REVENUE	4,004,816	3,070,378	2,362,146
EXPENDITURES:			
PERSONNEL SERVICES	51,759	54,187	56,381
CONTRACTUAL SERVICES	1,970,851	1,079,045	1,111,547
OTHER PAYMENTS AND COSTS (CLAIMS)	256,566	420,000	420,000
COMMODITIES	262		
TOTAL EXPENDITURES	2,279,438	1,553,232	1,587,928
EQUITY TRANSFER--Zoo Fund		14,032	
EQUITY TRANSFER--Parks and Rec Fund		50,466	
EQUITY TRANSFER --General Fund		435,502	
EQUITY TRANSFER			
NET ASSETS	\$ 1,725,378	\$ 1,017,146	\$ 774,218

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: VEHICLE PHYSICAL DAMAGE SELF-INSURANCE 641			
NET ASSETS, BEGINNING	\$ 326,648	\$ 340,304	\$ 340,304
Equity Transfer in			
REVENUE:			
Fees for Services	12,088	154,317	155,000
Miscellaneous Interest		-	
Refunds and Recoveries	26,822	13,500	13,500
Other			
Subtotal Revenue	38,910	167,817	168,500
TOTAL BALANCE AND REVENUE	365,558	508,121	508,804
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	25,254	27,750	29,400
OTHER PAYMENTS AND COSTS(CLAIMS)		140,067	200,000
COMMODITIES			
CAPITAL OUTLAY			
PAYMENT TO DEBT SERVICE			
TOTAL EXPENDITURES	25,254	167,817	229,400
NET ASSETS	\$ 340,304	\$ 340,304	\$ 279,404

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: EMPLOYEES GROUP HEALTH INSURANCE 642			
NET ASSETS, BEGINNING	\$ 2,817,652	\$ 4,273,227	\$ 4,768,227
REVENUE:			
Fees for Services	7,549,638	7,750,000	7,750,000
Retiree Contributions	1,449,929	1,600,000	1,600,000
Refunds and Recoveries			
Other	11,227	250,000	250,000
Transfer from Other Funds			
Subtotal Revenue	9,010,794	9,600,000	9,600,000
TOTAL BALANCE AND REVENUE	11,828,446	13,873,227	14,368,227
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	846,228	844,000	885,000
OTHER PAYMENTS AND COSTS	6,708,991	8,190,000	8,600,000
PAYMENT TO DEBT SERVICE			
OTHER FINANCING USES		71,000	75,000
TOTAL EXPENDITURES	7,555,219	9,105,000	9,560,000
NET ASSETS	\$ 4,273,227	\$ 4,768,227	\$ 4,808,227

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: RISK MANAGEMENT RESERVE 643			
NET ASSETS, BEGINNING	\$ 1,467,589	\$ 1,535,086	\$ 1,575,086
Equity Transfer in			
REVENUE:			
Fees for Services			
Miscellaneous Interest	67,497	40,000	40,000
Transfer from Other Funds			
Subtotal Revenue	67,497	40,000	40,000
TOTAL BALANCE AND REVENUE	1,535,086	1,575,086	1,615,086
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	-	-	-
OTHER PAYMENTS AND COSTS	-	-	-
COMMODITIES			
CAPITAL OUTLAY			
TOTAL EXPENDITURES	-	-	-
NET ASSETS	\$ 1,535,086	\$ 1,575,086	\$ 1,615,086

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: UNEMPLOYMENT COMPENSATION 644			
NET ASSETS, BEGINNING	\$ 419,212	\$ 392,366	\$ 359,001
REVENUE:			
Fees for Services	109,027	107,635	110,000
Miscellaneous Interest			
Subtotal Revenue	109,027	107,635	110,000
TOTAL BALANCE AND REVENUE	528,239	500,001	469,001
EXPENDITURES:			
PERSONNEL SERVICES			
CONTRACTUAL SERVICES	10,000	11,000	11,000
OTHER PAYMENTS AND COSTS (CLAIMS)	125,873	130,000	130,000
COMMODITIES			
CAPITAL OUTLAY			
PAYMENT TO DEBT SERVICE			
TOTAL EXPENDITURES	135,873	141,000	141,000
NET ASSETS	\$ 392,366	\$ 359,001	\$ 328,001

City of Topeka, Kansas

Operating Budget for Fiscal Year 2008

Summary of Resources and Appropriations
General Operating Fund

Resources and Appropriations	2006 Actual	2007 Estimate	2008 Adopted
FUND: METROPOLITAN TRANSIT AUTHORITY 427			
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -
REVENUE:			
General Property Tax - Current	2,487,680	3,084,884	3,126,779
General Property Tax - Delinquent	38,776	-	-
General Property Tax - Uncollectible		(54,528)	(77,027)
NRA Rebates		(53,969)	(56,295)
Motor Vehicle Ad Valorem Tax	316,279	283,205	326,086
Other Revenue	-	89,276	539,802
Machinery & Equipment Reimbursement	-	-	31,785
Payment in Lieu of Tax IRB	10,960	10,724	21,413
Subtotal Revenue	2,853,695	3,359,592	3,912,543
TOTAL BALANCE AND REVENUE	2,853,695	3,359,592	3,912,543
EXPENDITURES:			
Payment to TMTA	2,853,695	2,152,606	2,529,212
Payment to TMTA Employee Benefits	-	956,986	1,253,331
Capital Reserve Fund Transfer	-	100,000	100,000
Self-Insurance Reserve Transfer	-	150,000	30,000
TOTAL EXPENDITURES	2,853,695	3,359,592	3,912,543
FUND BALANCE, ENDING	\$ -	\$ -	\$ -

City Council

City Council Department—Budget Overview

Description

The Topeka City Council is the policy-setting body under Topeka's form of government. The nine members of the City Council are elected by district. The City Council is granted its powers and duties through the City's charter ordinances. These powers include: adopting codes, rules and regulations; setting priorities for budget preparation and adopting the annual budget; planning for economic growth, quality of life, and city stability.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
City Council	242,734	276,323	312,773	298,365	290,236
Total Expenditures	242,734	276,323	312,773	298,365	290,236
Percent Change		13.8%	13.2%	8.0%	-7.2%
<i>Financing</i>					
General Fund	242,734	276,323	312,773	298,365	290,236
Total Financing	242,734	276,323	312,773	298,365	290,236

Significant Features

- The 2007 Adopted Budget provided funding for all nine Council Members to have employee health insurance. Because 2007 was an election year with four seats up for election, it was possible for new members to choose to be covered under the City's health insurance plan. The 2007 budget is reduced primarily due to not all Council Members participating in the health insurance program.
- For 2008, the City Council budget provides about \$1,100 for each member to cover conferences, communication devices, printing, and computer support. This action reduces contractual services by \$8,255 from 2007. The 2008 budget is an overall decrease of 7.2 percent from the 2007 Adopted.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
City Council	2.00	2.00	2.00	2.00	2.00
Total FTEs	2.00	2.00	2.00	2.00	2.00

City Council Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	218,607	238,976	262,528	249,185	252,949
Contractual Services	22,395	33,803	46,923	46,935	35,042
Other Payments/Costs	-	-	-	-	-
Commodities	1,732	3,544	3,322	2,245	2,245
Capital Outlay	-	-	-	-	-
Total Program	242,734	276,323	312,773	298,365	290,236

Discussion

The City Council is comprised of nine members elected by district. The City Council is granted the powers and duties as set forth in the City Charter, including: providing for the performance of all duties imposed on the city; adopting codes, rules and regulations to establish proper legislative authority, but not being charged with administrative functions; hiring of the city manager; setting priorities for budget preparation and adopting the annual budgets; overriding the Mayor's veto with a two-third's vote of Council (six votes); investigating affairs and conduct of city offices; and development, in partnership with the Mayor, plans for economic growth, quality of life, and city stability.

The deputy mayor is elected for a one-year term the second Tuesday in April. In 2001 the City Council passed a budget ordinance requiring the Council to set budget priorities by the third Tuesday in May. The City Manager is required to submit the proposed budget by the first Tuesday in July.

City Council staff provides constituent services, handling an average of 100 plus requests for information per month.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	2.00	2.00	2.00	2.00	2.00

* The 9.0 elected city council members are not shown as FTE positions.

Notes on Budget and Personnel

- Council member salaries are set by ordinance at \$10,000 per year.
- A 3.0 percent pool of monies is included to provide salary increases for Council staff.

Mayor

Mayor —Budget Overview

Description

The Mayor is elected at-large and serves as chief elected officer of the City, responsible for providing community leadership and marshalling public interest and support for municipal activities. The Mayor serves as the chair-person for City Council meetings. The Mayor does not vote on most matters before the City Council, but does have veto authority.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Mayor	305,689	181,707	183,495	183,162	178,493
Total Expenditures	305,689	181,707	183,495	183,162	178,493
Percent Change		-40.6%	1.0%	0.8%	-2.7%
<i>Financing</i>					
General Fund	305,689	181,707	183,495	183,162	178,493
Total Financing	305,689	181,707	183,495	183,162	178,493

Significant Features

- The 2008 budget declines by 2.7 percent.
- Mayor's salary is set by ordinance at \$20,000 per year. Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Mayor	3.00	4.00	3.50	3.50	3.50
Total FTEs	3.00	4.00	3.50	3.50	3.50

Mayor Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	272,603	156,174	151,285	151,542	155,572
Contractual Services	26,803	21,817	27,310	26,720	18,991
Other Payments/Costs	-	-	-	-	-
Commodities	6,283	3,716	4,900	4,900	3,930
Capital Outlay	-	-	-	-	-
Total Program	305,689	181,707	183,495	183,162	178,493

Discussion

The Mayor is the chief elected officer of the city and recommends measures and legislation he deems necessary for the city. He encourages programs for the physical, economic, social and cultural development of the city and actively promotes economic development to broaden and strengthen the commercial and employment base of the city.

The Mayor's office also maintains the rosters; requests nominees and sets appointments for thirty boards and commissions and authorities.

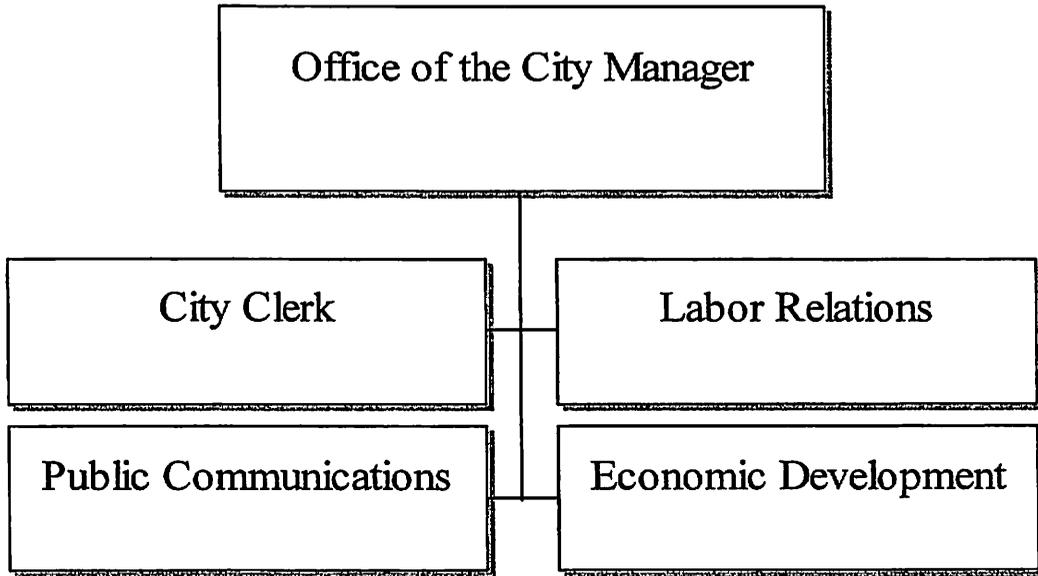
The Mayor's office collaborates with city and county departments, as well as other organizations on the annual Project Takeover/Makeover.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Mayor	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	0.50	0.50	0.50
Total Program FTEs	3.00	4.00	3.50	3.50	3.50

Notes on Budget and Personnel

- The Mayor's Office and City Manager's Office share the cost of the Office Assistant III. This position serves both offices.



Office of the City Manager—Budget Overview

Description

The Office of the City Manager is responsible for the execution of all policies established by the City Council; the overall management and supervision of City departments; the administration of the operating and capital budgets, and providing information and advice to the City Council and general public on the general health of the City organization. The Office of the City Manager includes the City Clerk, Public Communications, Labor Relations, and Economic Development.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
City Manager	562,187	481,038	612,082	612,082	930,980
City Clerk	195,443	204,571	218,734	218,709	197,896
Total Expenditures	757,630	685,609	830,816	830,791	1,128,876
Percent Change		-9.5%	21.2%	21.2%	35.9%
<i>Financing</i>					
General Fund	757,630	685,609	830,816	830,791	1,128,876
Total Financing	757,630	685,609	830,816	830,791	1,128,876

Significant Features

- The significant increase in 2008 is tied to transferring existing full-time positions from other City departments to fund the Public Information Officer, the Deputy City Manager and to fund 70% of the Deputy City Manager/Housing & Neighborhood Development Director. The remaining expenses for the Deputy City Manager/HND Director will be funded from federal monies.
- The realignment of the Public Information Officer in the City Manager's Office will enable closer contact and oversight regarding communication issues with the public.
- It is planned to use the monies from the former Public Works Director position to fund a second Deputy City Manager position.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees, except for the City Manger position which is also set by contract.

Personnel Summary by Program (in Full-Time Equivalent)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
City Manager	8.00	4.00	5.50	5.50	9.50
City Clerk	3.00	3.00	3.00	3.00	3.00
Total FTEs	11.00	7.00	8.50	8.50	12.50

City Manager Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	403,630	353,870	412,577	410,695	775,374
Contractual Services	18,819	124,119	193,605	193,992	147,744
Commodities	2,036	3,049	5,900	7,395	7,862
Capital Outlay	-	-	-	-	-
Total Program	424,485	481,038	612,082	612,082	930,980

Discussion

The City Manager is appointed by the City Council and serves as the Chief Executive Officer of the City. The City Manager is responsible for all day-to-day operations of the City of Topeka and oversight of the entire city organization. The Manager makes recommendations to the City Council; signs all contracts; controls and administers the financial affairs of the City; and has the authority to appoint directors of departments and delegate responsibilities to them.

In addition, the Office provides supervision and oversight to the City Clerk's Office, Public Communications, Labor Relations, and Economic Development.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Budget/Research Director	1.00	0.00	0.00	0.00	0.00
Economic Dev. Specialist	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	0.00	0.00	2.00
Chief Administrative Officer	1.00	0.00	0.00	0.00	0.00
Attorney IV	0.00	0.00	0.00	1.00	0.00
Office Assistant III	0.00	0.00	0.50	0.50	0.50
Executive Assistant II	2.00	2.00	2.00	2.00	2.00
Labor Negotiator	0.00	0.00	1.00	0.00	1.00
Public Information Office	2.00	0.00	0.00	0.00	2.00
Total Program FTEs	8.00	4.00	5.50	5.50	9.50

- In 2007, the City Council added funding for a contract for four correctional officers to supervise inmate crews that work on City clean-up. In 2008, funding is provided for three crews and supplies.
- In 2008 the Public Communications Division will be transferred to the City Manager's Office. This Division will be under the direction of a current city employee now funded by another department. The Division will be responsible for media relations, as well as communication with the public through Channel 4 and printed material.
- The Economic Development Specialist position is not funded.

City Clerk Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	160,272	170,027	172,750	172,750	160,167
Contractual Services	33,417	32,932	42,184	39,159	34,029
Commodities	1,754	1,612	3,800	6,800	3,700
Capital Outlay	-	-	-	-	-
Total Program	195,443	204,571	218,734	218,709	197,896

Discussion

The City Clerk's office is an integral part of City operations. Preservation of records, one of the clerk's primary functions, not only provides a history of where the City has been, but also documents where the City is heading.

Major programs and activities include licensing, processing special assessments, preparing city council agendas and minutes, and managing records. Records management includes maintaining files and indexes of all documents approved by city council and administration, and archiving vital records of the city such as ordinances, resolutions, and contracts. It also includes implementing policies and procedures for all City departments for compliance with the Kansas Open Records Act.

Additional functions of the clerk's office include: preparing bond transcripts; recording deeds, easements and various other documents; voter registration; and publishing legal notices.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
City Clerk	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	3.00	3.00	3.00	3.00	3.00

Notes on Budget and Personnel

- The electronic council agenda was implemented in June of 2006, enhancing oversight and document routing while reducing greatly the amount of paper documents.
- The City Clerk's Office maintains current staffing and services in 2008.

City Clerk Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

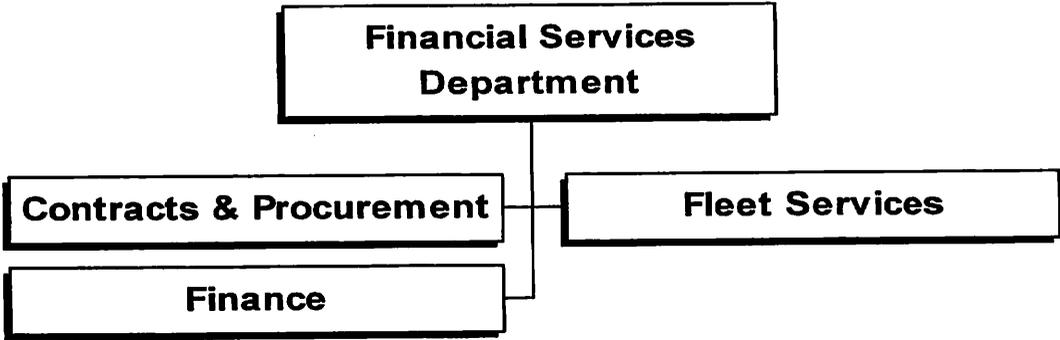
Objective: Provide information to the public and other customers in a timely and cost-effective manner.

<i>Measure:</i> Percentage of time copies of open records are provided within 24 hrs. of request.	97.0%	98.0%	98.5%	99.0%
<i>Measure:</i> Percentage of time weekly council agendas and minutes are posted to the Internet by Friday afternoon.	99.0%	99.0%	99.0%	99.0%

Activity Indicators

<i>Indicator:</i> Number of open records requests for documents in City Clerk's office.	190	83	83	80
<i>Indicator:</i> Number of open records requests for documents in other departments.	120	113	100	95

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Financial Services Department—Budget Overview

Description

The Financial Services Department provides financial reporting and essential support services for all City departments. The Department consists of three divisions: Financial Services, Contracts & Procurement and Fleet Services. The Director of Budget and Finance provides management oversight for the Department.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Financial Services	1,210,176	1,269,004	1,339,843	1,335,553	1,324,174
Contracts & Procurement	450,009	471,082	500,044	493,947	502,246
Fleet Services	1,160,409	1,244,174	1,387,711	1,387,711	1,387,711
Total Expenditures	2,820,594	2,984,260	3,227,598	3,217,211	3,214,131
Percent Change		5.8%	8.2%	7.8%	-0.4%
<i>Financing</i>					
General Fund	1,660,185	1,740,086	1,839,887	1,829,500	1,826,420
Fleet Mgmt Fund	1,160,409	1,244,174	1,387,711	1,387,711	1,387,711
Total Financing	2,820,594	2,984,260	3,227,598	3,217,211	3,214,131

Significant Features

- For 2007, \$50,000 was approved to contract with an actuary to determine the City's probable cost of Other Post-Employment Retirement Benefits (OPEB) liability under GASB 45. This ruling requires governments to account for the future liability cost of benefits, primarily health insurance, provided to employees when they retire from the City.
- The selection, installation and implementation of a new Enterprise Resource Planning (ERP) System will be a major focus of the Department in 2007, 2008 and into 2009.
- The Department continues to work with the City Manager's Office and other Departments to achieve proper application, receipt and reporting of federal, state, and other grants dollars.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- As a result of a Fall 2006 initiative by Financial Services, 93 percent of city employees now receive their paycheck via direct deposit to their bank.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Financial Services	16.00	17.00	17.00	17.00	17.00
Contracts & Procurement	8.00	8.00	8.00	8.00	8.00
Fleet Services	21.00	21.00	21.00	21.00	21.00
Total FTEs	45.00	46.00	46.00	46.00	46.00

Finance Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	962,435	985,323	1,028,962	1,024,302	1,057,285
Contractual Services	239,182	273,175	300,831	301,241	255,889
Commodities	8,559	10,506	10,050	10,010	11,000
Capital Outlay	-	-	-	-	-
Total Program	1,210,176	1,269,004	1,339,843	1,335,553	1,324,174

Discussion

The Division includes the City Controller and Cash Management sections, with Administrative oversight provided by the Director of Budget and Finance. The Division maintains proper internal control procedures; assuring fiscal compliance with Federal, State, and local laws and City policies. The Division, in cooperation with other City Departments and with the oversight of the City Manager, provides the central budgeting function for the City, including the development of the operating and capital improvement budgets. It also administers the Franchise Fee Refund Program.

The City Controller Section maintains the accounting records for all funds, projects and programs including grants; provides internal and external financial reporting, including the Comprehensive Annual Financial Report (CAFR); provides accounts payable, payroll, and other financial services support to all City departments; monitors and assists in reporting grant expenditures; processes all City financial transactions; manages personnel accounting of payroll and benefits; and manages the City's bonded indebtedness, including structuring debt issues and assuring continuing compliance with bond covenants.

The Cash Management Section is responsible to record, deposit, invest and report all City funds. The section monitors and assists other City Departments in established cash procedures; invests City monies using professional standards of safety and liquidity to achieve maximum investment yields; compiles and publishes the Quarterly Treasurer's Report; assists with the CAFR; reconciles all bank accounts to the City's accounting records; monitors daily bank balances and collateralization; serves as the primary contact with the banking community and investment providers; assists in managing the City's bonded indebtedness; and calculates arbitrage on general obligation and utility revenue bonds.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant I	2.00	2.00	2.00	2.00	2.00
Accountant II	2.00	2.00	2.00	2.00	2.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	5.00	3.00	3.00	3.00	3.00
Accounting Specialist III	0.00	2.00	2.00	2.00	2.00
City Controller	1.00	1.00	1.00	1.00	1.00
Director of Budget & Finance	0.00	1.00	1.00	1.00	1.00
ERP Manager	0.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	0.00	0.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	0.00	0.00	1.00	1.00
City Treasurer	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	0.00	0.00	0.00	0.00
Total Program FTEs	16.00	17.00	17.00	17.00	17.00

Notes on Budget and Personnel

- The 2008 budget maintains current services.

Finance Division Performance Measures

actual 2005	actual 2006	estimate 2007	estimate 2008
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Objectives and Performance Measures

Objective: To develop and implement operating and capital improvement budgets that are accurate and based on best practices.

<i>Measure:</i> Receive GFOA Distinguished Budget Presentation Award for the Operating Budget	Yes	Yes	Yes	Yes
<i>Measure:</i> Variance of actual versus adopted expenditures for the City General Fund operating budget	1.4%	0.7%	2.0%	2.0%
<i>Measure:</i> Variance of actual versus adopted revenues for the City General Fund	6.1%	1.6%	2.0%	2.0%

Objective: Provide assistance to city departments in budget development and execution.

<i>Measure:</i> Number of budget training sessions	2	3	2	2
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Objective: Protect funds with investments and management that provide for safety, liquidity and yield.

<i>Measure:</i> Ensure that all deposits are collateralized.	100%	100%	100%	100%
<i>Measure:</i> Ensure that all accounts payable, payroll and debt service needs are met.	100%	100%	100%	100%
<i>Measure:</i> Invest idle funds to exceed the return available on 91-day T-Bills.	85%	100%	100%	95%

Objective: Provide timely and accurate financial reports to internal and external customers.

<i>Measure:</i> Achieve an unqualified audit opinion.	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Achieve the GFOA's Certificate of Excellence in Financial Reporting for the CAFR.	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Issue interim financial reports by 15th of following month 100% of the time.	92.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Complete the Comprehensive Annual Financial Report and distribute within 5 months.	April 15th	July 1st	July 1st	May 1st

Objective: Provide internal customers and staff with tools and resources to access and understand their own department and division financial information.

<i>Measure:</i> Number of training sessions conducted by Financial Services.	n/a	1	3	16
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Activity Indicators

Franchise fee refunds processed	146	251	275	400
Amount of franchise fee refunds	\$5,984	\$16,847	\$19,792	\$30,000
Number of vendor checks	20,932	20,687	21,000	21,000
Number of payroll checks	17,481	13,572	5,000	4,000
Number of payroll via direct deposit	20,977	26,148	36,000	37,000
Returned checks processed	1,300	1,333	1,350	1,400
Bank reconciliation items processed	98,869	99,128	100,000	101,000

Contracts & Procurement Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	401,813	420,547	432,422	426,475	444,166
Contractual Services	48,218	54,490	62,722	62,822	53,380
Commodities	4,043	6,317	4,900	4,650	4,700
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	(4,065)	(10,272)	-	-	-
Total Program	450,009	471,082	500,044	493,947	502,246

Discussion

The Contracts and Procurement Division is a centralized purchasing office that provides an efficient, economical and effective method of acquiring goods and services to meet the needs of City departments, while insuring a fair and competitive bidding process with equal opportunity for all interested vendors. This is accomplished with 8.0 full-time employees under the supervision of the Division Director.

Key strategies for 2008:

- Implement procurement module for Enterprise Resource Planning software including all interfaces with existing software, to include training for staff that use procurement module system wide.
- Maintain the City of Topeka Purchasing Manual.
- Continue process improvements for Visa Information Management Solution.
- Continuation of process review and improvement to maximize efficiency.
- Maintain improved processes(auction & online bidding) used to dispose of salvage.
- Continue training protocol for key personnel in the various departments and require departments to have a central point of contact when working with Contracts and Procurement.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Purchasing Director	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00	2.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Procurement Officer I	2.00	2.00	2.00	2.00	2.00
Procurement Officer II	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	8.00	8.00	8.00	8.00	8.00

Notes on Budget and Personnel

- The Division will be heavily involved with the acquisition and implementation of the Enterprise Resource Planning System in 2007 and 2008.

Contracts & Procurement Division Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objectives and Performance Measures

Objective: Provide an equal opportunity to any responsible bidder that is desirous of bidding on goods and services.

<i>Measure:</i> Percent of solicitations for goods and services (with the exception of emergency water, sewer and road repair) published on Internet	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Provide assistance to any bidder desirous of learning what is necessary to bid on goods and services.	achieved	achieved	achieved	achieved
<i>Measure:</i> Work with the Chamber of Commerce, governmental entities and private businesses to foster growth in DBE usage by all within Shawnee County.	Bi-Monthly	Bi-Monthly	Bi-Monthly	Bi-Monthly
<i>Measure:</i> Verify wage rates as required on certain projects as stipulated with Davis-Bacon requirements.	100%	100%	100%	100%

Objective: Simplify the process of purchasing for internal and external customers.

<i>Measure:</i> Percentage of vendor solicitation notifications posted/advertised on the Internet	100%	100%	100%	100%
<i>Measure:</i> Implement P-Card purchasing system streamlining the reconciliation process to increase city productivity.	Sustain	Sustain	Sustain	Sustain
<i>Measure:</i> Provide vendor solicitations with complete document packages available for downloading from the City's home page. (excludes engineering specifications, at this time)	80%	90%	90%	90%
<i>Measure:</i> Publish award documents and information on internet and intranet.	n/a	10%	50%	100%

Objective: Favorably compare to procurement performance benchmarks for municipal governments

<i>Measure:</i> Division budget dollars as a percentage of total city procurement dollars to fall within the benchmark range (0.16% to 1.75%)	n/a	1.1%	1.2%	1.2%
<i>Measure:</i> Average number of purchase orders issued per year falls within the benchmark range (350 to 17,000)	6,341	5,972	6,100	5,800
<i>Measure:</i> Average cycle time for informal/fax/phone bids fall within the benchmark range (4 work days to 30 work days)	Achieved	Achieved	Achieved	Achieved
<i>Measure:</i> Average cycle time for formal bids fall within the benchmark range (10 work days to 90 work days.)	Achieved	Achieved	Achieved	Achieved

Activity Indicators

Requests for Proposals/Qualifications	36	59	60	60
Competitive bids - formal	57	113	120	120
Competitive bids - informal	327	316	315	325
Purchase Orders	6,341	6,586	6,600	6,600
Change Orders	5,100	5,500 est	5,500	5,500
Contracts	423	508	425	425

Fleet Services Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personal Services	956,503	1,015,662	1,067,281	1,088,848	1,127,780
Contractual Services	117,369	125,689	213,220	194,653	156,140
Commodities	51,792	51,041	67,110	64,110	58,050
Capital Outlay	-	-	-	-	-
Depreciation	34,937	52,433	40,000	40,000	40,000
Contingency	-	-	-	-	5,641
Other Financial Uses	(192)	(651)	100	100	100
Total Program	1,160,409	1,244,174	1,387,711	1,387,711	1,387,711

Discussion

The Fleet Services Division is an internal service provider, funded from an internal service fund. The organization is committed to providing for and supporting the safe, efficient, and cost-effective ownership of the city's vehicle and equipment assets. The division is responsible for the accountability and tracking of all service, maintenance and repairs performed on more than 1100 vehicles and pieces of mechanical equipment, and maintaining the cost histories of such. Fleet Services also supply's the participating divisions with asset acquisition and disposal assistance, in house fueling operations, and accident damage repair and processing.

Scope of items managed range from public safety and emergency equipment to light duty and seasonal equipment ranging from weed-eaters, mowers, chain and specialty saws, tractors, police cars, utility trucks, fire trucks, street sweepers, water trucks, snow plows, road graders, roller/compactors, semi-trailers, and an antique Iron Horse Mini-Train that is operated in Gage Park.

Operations are conducted from three facilities(201 N. Topeka, 210 SE Fourth St., and 300 Jefferson). Yearly work is completed by a total of 21 full time employees. Approximately 80% of all service maintenance and repair work is performed in-house, while subletting 20% of certain chosen work to the private business sector. The organization process more than 12,000 computer generated job orders per year, and maintains a Police Fleet that drives more than 2.5 million miles a year.

The Division has earned A.S.E. Blue Seal Certification from the Automotive Service Excellence (A.S.E.) in 2003, 2004, 2005, 2006, 2007, and is currently one of eighteen total Blue Seal certified organizations in Kansas, and one of only two government fleets in the State to earn this distinction. The organization has also been recognized by Fleet Equipment Magazine and the "100 Best" as one of the "100 Best Fleets in North America", in 2005 and 2006.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Maintenance Worker II	1.00	1.00	1.00	0.00	0.00
Maintenance Worker III	6.00	7.00	7.00	7.00	7.00
Manager, Fleet	1.00	1.00	1.00	1.00	1.00
Master Mechanic	6.00	5.00	5.00	6.00	6.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Supervisor III	3.00	3.00	3.00	3.00	3.00
Total Program FTEs	21.00	21.00	21.00	21.00	21.00

Notes on Budget and Personnel

- The budget maintains current services. Anticipated expenses have been reviewed, evaluated, and compared to all available cost estimators and calculators.
- The existing rate structure is established through dividing yearly-adopted budget by actual percentage of used services, averaged over a three-year period.

Fleet Services Program Performance

Objectives and Performance Measures

actual 2005	actual 2006	estimate 2007	estimate 2008
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Objective: To maintain vehicle service/repair turn around time at or above industry standards. 70% of the vehicles will be returned to service in 1 day, 20% in 2 days, 10% in 3 days.

<i>Measure:</i> Percentage of vehicles returned within 1, 2, or 3 days.	83.40% 1day 3.50% 2 days 10.10% 3days	84.77% 1 day 2.78% 2 days 12.45% 3 days	75.0% 1day 10.0% 2 days 10.0% 3days	70.0% 1 day 15.0% 2days 15.0%3days
<i>Measure:</i> Turn around time reports completed and published quarterly	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> 95% customer satisfaction rating from yearly customer survey.	89.2%	90.5%	90.0%	90.0%

Objective: To maintain exemplary Vehicle Availability Rates.

<i>Measure:</i> Vehicle availability reports developed and published quarterly	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> 95% customer satisfaction rating from yearly customer survey.	89.2%	90.5%	90.0%	90.0%
<i>Measure:</i> Percentage of re-work/comebacks will not exceed	1.0%	1.0%	2.0%	2.0%

Objective: To improve organizational productivity.

<i>Measure:</i> Technician productivity rate	85.5%	88.4%	80.0%	80.0%
<i>Measure:</i> Daily monitoring and processing of work orders.	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Monthly development, and publishing of productivity reports.	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Schedule and complete 100% of the yearly safety inspections on hoisting and lifting equipment.	100.0%	100.0%	100.0%	100.0%

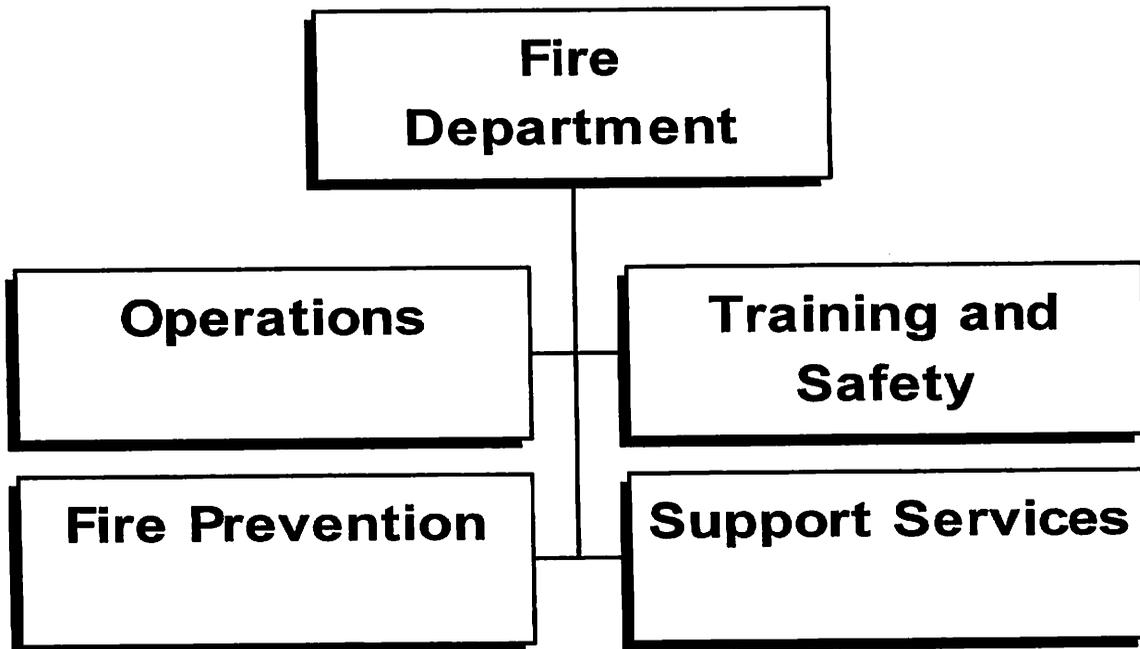
Objective: To control physical inventory shrinkage by limiting to less than 2% of total inventory value.

<i>Measure:</i> Actual shrinkage from established quarterly reports	1.3%	1.9%	1.0%	1.0%
<i>Measure:</i> Daily processing and monitoring of job orders and inventory sign out sheets.	100.0%	100.0%	100.0%	100.0%
<i>Measure:</i> Spare parts turn-over ratio of 4.0 or greater.	4.14	3.36	4.00	4.00

Activity Indicators

<i>Indicator:</i> Number of snow emergencies providing maintenance support within 2 hours of request	6	10	8	8
<i>Indicator:</i> Number of repair/maintenance functions performed	11,125	11,627	12,000	12,500
<i>Indicator:</i> Number of vehicles/pieces of equipment maintained	1,136	1,133	1,100	1,100
<i>Indicator:</i> Total dollar value of warranty items recovered	\$23,844	\$32,349	\$35,000	\$35,000

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Fire Department—Budget Overview

Description

The Topeka Fire Department provides fire protection, Emergency Medical Services (EMS) first response, hazardous materials response, confined space, trench, high angle, and vehicular accident rescue for the City. The Fire Department carries out its motto, "Save Lives and Protect Property," through an organization consisting of 249 full time employees for 2007 divided into four Divisions: Support Services, Fire Prevention, Operations, and Training.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Support Services	1,025,476	1,201,601	1,112,275	1,087,075	1,063,054
Fire Prevention	816,476	800,981	818,055	854,648	897,074
Operations	14,873,767	16,393,440	16,519,441	16,815,227	17,560,978
Training	304,478	300,044	347,945	273,559	285,239
Total Expenditures	17,020,197	18,696,066	18,797,716	19,030,509	19,806,345
Percent Change		9.8%	0.5%	1.8%	5.4%

Financing

General Fund	17,020,197	18,696,066	18,797,716	19,030,509	19,806,345
Total Financing	17,020,197	18,696,066	18,797,716	19,030,509	19,806,345

Significant Features

- The 2007 Estimate exceeds the Adopted amount by \$232,793 to accommodate the cost of the IAFF labor contract which was approved after the 2007 budget was adopted.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- Contributions to the Kansas Police and Fire (KP&F) retirement system increase 0.54 percent. KP&F increases cost approximately \$82,326.
- \$100,000 is budgeted through the General Improvement Fund in the Capital Improvement Budget to make the annual payment (2nd of 5) for the purchase of new breathing apparatus units for the Fire Department.
- \$353,850 is scheduled for the purchase a new pumper truck in 2008 from the General Improvement Fund.
- The 2008 budget maintains current staffing. Service levels could be impacted by budget reductions.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Support Services	8.00	9.00	9.00	9.00	9.00
Fire Prevention	11.00	10.00	10.00	10.00	10.00
Operations	218.00	225.00	226.00	226.00	226.00
Training	4.00	5.00	4.00	4.00	4.00
Total FTEs	241.00	249.00	249.00	249.00	249.00

Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	507,220	644,315	551,552	548,546	566,512
Contractual Services	445,693	495,423	523,663	502,969	459,984
Other Payments/Costs	-	(3,959)	-	-	-
Commodities	72,563	65,822	37,060	35,560	36,558
Capital Outlay	-	-	-	-	-
Total Program	1,025,476	1,201,601	1,112,275	1,087,075	1,063,054

Discussion

A Deputy Chief oversees administrative and office functions, maintenance and fleet functions, and the Fire Investigation Unit. In the 2007 budget document the Deputy Chief and Fire Investigation Unit were reflected under the Fire Prevention Division, however the unit is supervised under the Support Services Division.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Fire Chief	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	1.00	2.00	2.00	2.00	2.00
Communications Officer III	1.00	1.00	1.00	1.00	1.00
Business Manager	0.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	0.00	0.00
Accounting Specialist I	1.00	0.00	0.00	0.00	0.00
Executive Assistant	0.00	1.00	1.00	1.00	1.00
Office Assistant I	0.00	0.00	0.00	1.00	1.00
Office Assistant II	1.00	0.00	0.00	0.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	8.00	9.00	9.00	9.00	9.00

Notes on Budget and Personnel

- There are no significant program changes in the Support Services Division in 2008.
- Any spike in salaries in 2006 represent dollars to pay back wages to firefighters when the labor contract with the IAFF was settled in late 2006.

Support Services Program Performance

Objectives and Performance Measures

actual 2005	actual 2006	estimate 2007	estimate 2008
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Objective:

To constantly assess the performance of the department in increasing community safety and quality of life.

<i>Measure:</i>	Utilize channel 4 and other media outlets to convey department information and fire safety messages.	n/a	20.0%	40.0%	50.0%
<i>Measure:</i>	Implement practices and systems by which statistical data is gathered, stored and reported.	n/a	20.0%	40.0%	60.0%
<i>Measure:</i>	To provide a new recruiting process and increase recruitment effectiveness.	n/a	25.0%	50.0%	60.0%
<i>Measure:</i>	Inventory, evaluate, and revise existing SOP's. Implement additional appropriate SOP's.	n/a	20.0%	40.0%	60.0%

Objective: Establish a special operations response capability to compliment federal, state, and local homeland security concerns.

<i>Measure:</i>	Implement and equip Technician level Hazardous Material Team.	50.0%	75.0%	75.0%	90.0%
<i>Measure:</i>	Implement and equip a Heavy Rescue Team.	25.0%	30.0%	30.0%	75.0%

Objective: Provide appropriate software computer training for all Administrative staff.

<i>Measure:</i>	Provide appropriate training to all new employees.	n/a	75.0%	75.0%	75.0%
<i>Measure:</i>	Provide appropriate training to all incumbents.	n/a	75.0%	75.0%	75.0%

Activity Indicators

None

Fire Prevention Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	789,191	757,716	791,450	827,014	865,940
Contractual Services	15,058	20,064	17,368	19,734	20,734
Commodities	12,227	23,201	9,237	7,900	10,400
Capital Outlay	-	-	-	-	-
Total Program	816,476	800,981	818,055	854,648	897,074

Discussion

The Fire Marshal supervises the Fire Prevention Division. Part of that division includes the Fire Inspection Unit. This unit includes four Inspectors who are supervised by the Fire Marshal. This unit is responsible for the enforcement of the Life Safety and Uniform Fire Codes adopted by the City of Topeka. Fire Inspectors perform fire sprinkler, fire alarm and emergency systems plan reviews. Inspectors perform NFPA required system tests and inspections during new construction. They are required to perform annual inspections on all licensed medical facilities, issue numerous types of permits, inspect commercial buildings, and perform Life Safety programs.

Another part of this division, the Fire Investigation Unit works to decrease the number of incendiary fires. Thorough investigation of incendiary fires and diligent prosecution of fire setters accomplish this. The Fire Investigation Unit is supervised by the Deputy Chief of Support Services. The Fire Investigators are assigned to 24-hour shifts which facilitates quick response to fire incidents, Investigators also work closely with the Public Fire Education Officer to identify juvenile fire setters and place them into the Department's Juvenile Fire Setters counseling program. The Public Fire Education Officer provides counseling services and referrals for juvenile fire setters and their families. The Public Fire Education Officer provides instruction on numerous fire safety practices both for school age children and businesses.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Division Chief	2.00	1.00	1.00	1.00	1.00
Public Education Officer	1.00	1.00	1.00	1.00	1.00
Inspector I	3.00	0.00	0.00	0.00	0.00
Inspector II	0.00	2.00	2.00	1.00	1.00
Inspector III	1.00	2.00	2.00	3.00	3.00
Investigator I	0.00	1.00	1.00	0.00	0.00
Investigator II	3.00	0.00	0.00	1.00	1.00
Investigator III	0.00	2.00	2.00	2.00	2.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	11.00	10.00	10.00	10.00	10.00

Notes on Budget and Personnel

- There are no significant program changes.

Fire Prevention Program Performance

		actual	actual	estimate	estimate
		2005	2006	2007	2008
Objectives and Performance Measures					
Objective:	Assist with revitalizing Downtown Topeka.				
<i>Measure:</i>	Increase participation in activities and programs concerning the development of Downtown Topeka.	Readopt	20.0%	40.0%	50.0%
Objective:	Increase education and certify personnel.				
<i>Measure:</i>	Public Education Officer & Fire Marshal & Inspectors will apply to the National Fire Academy and attain appropriate continuing education for his/her respective position.	Repeat	Repeat	Repeat	Readopt
Objective:	Increase the efficiency and effectiveness of the Fire Prevention Division.				
<i>Measure:</i>	Certify all new Fire Prevention Inspectors in the Uniform Fire Code and the National Fire Academy Inspector I course.	Completed	Readopt	Readopt	Readopt
<i>Measure:</i>	Research and develop and implement a Pre-Fire Plan Program, in accordance with the I.S.O. survey, in conjunction with the Fire Prevention Division.	80.0%	Readopt	90.0%	100.0%
Objective:	Maximize the impact and effectiveness of the fire investigations unit.				
<i>Measure:</i>	Exceed the national average of 1-6%, by sending 15% of all incendiary fires, occurring in the City of Topeka, to the District Attorney's office for review and/or prosecution.	Completed	Completed	Completed	Completed
<i>Measure:</i>	All fire cause and origin reports will be completed within 3 working days.	Completed	Completed	Completed	Completed
Objective:	Provide training to Topeka Fire Department Operations Chiefs in origin and cause.				
<i>Measure:</i>	Conduct training for new operations Chiefs who will be performing initial fire cause and origin investigations.	90.0%	40.0%	50.0%	50.0%

Activity Indicators

Indicator:	Total Inspections	1,267	1,800	2,000	2,000
Indicator:	Total Reinspections	717	720	900	900
Indicator:	Permits Issued	443	1,000	1,150	1,150
Indicator:	Complaints	88	275	125	125
Indicator:	Plan Reviews	254	1,000	1,100	1,100
Indicator:	Investigations	200	225	225	225

Operations Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	14,163,625	15,602,855	15,748,700	16,001,721	16,673,637
Contractual Services	422,533	386,957	375,622	377,102	384,102
Other Payments & Costs	-	-	-	-	-
Commodities	251,895	347,533	350,119	436,404	503,239
Capital Outlay	35,714	56,095	45,000	-	-
Total Program	14,873,767	16,393,440	16,519,441	16,815,227	17,560,978

The Operations Division responded to over 13,000 incidents in 2005. These incidents includes first responder medical calls, structure fires, rescue, automobile accidents, grass fires, hazardous materials incidents, technical rescue incidents, carbon monoxide alarms, confined space rescue incidents, trench rescues, water rescues, high angle rescues, and a variety of other calls for assistance. On duty personnel assist in public education efforts of the department and will soon begin pre-incident survey and fire hydrant testing programs. The Operations Division operates 12 fire stations 24/7, with 12 engine companies, 4 truck companies, and 2 aerial companies under two Battalion Chiefs and one Shift Commander. The Operations Division is supervised by a Deputy Chief. The Operations Division personnel are responsible for the cleaning and light maintenance of all stations, vehicles, and equipment. The Operations Division personnel participate in continuous training and education to stay current on rapidly changing fire suppression technology.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Firefighter	55.00	0.00	0.00	0.00	0.00
Advanced Firefighter	0.00	14.00	14.00	18.00	18.00
Firefighter I	0.00	14.00	14.00	17.00	17.00
Firefighter II	0.00	14.00	14.00	18.00	18.00
Firefighter III	0.00	12.00	12.00	1.00	1.00
Fire Training Officer III	0.00	0.00	1.00	0.00	0.00
Apparatus Operator	51.00	54.00	54.00	54.00	54.00
Lieutenant, Fire	51.00	53.00	53.00	54.00	54.00
Captain, Fire	51.00	54.00	54.00	54.00	54.00
Battalion Fire Chief	6.00	6.00	6.00	6.00	6.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Shift Commander	3.00	3.00	3.00	3.00	3.00
Total Program FTEs	218.00	225.00	226.00	226.00	226.00

Notes on Budget and Personnel

• The 2007 Adopted Budget includes \$45,000 to purchase two-way radios, positive pressure fans, and thermal imaging cameras. The City Manager included an additional \$70,000 in 2008 to purchase defibrillators and other replacement equipment. This was approved by the City Council.

Operations Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Deliver comprehensive fire and life safety services of the highest quality

<i>Measure:</i> Conduct community audit of potential fire and life safety threats.	80.0%	Readopt	Readopt	Readopt
<i>Measure:</i> Assess division capabilities for response to threats.	80.0%	0.0%	25.0%	25.0%

Objective: Support and maintain a safe, healthy, well-trained and high performing work force.

<i>Measure:</i> Implement a comprehensive Wellness/Fitness Program.	25.0%	25.0%	50.0%	25.0%
<i>Measure:</i> Implement procedures to investigate accidents and near misses.	Completed	Continue	Continue	Continue

Objective: Provide high quality first responder services as part of an integrated emergency medical care system.

<i>Measure:</i> Partner with ambulance service provider and hospitals in training programs	0.0%	0.0%	25.0%	50.0%
<i>Measure:</i> Formalize system for replacement of supplies and standardization of equipment.	Completed	Completed	75.0%	Readopt

Objective: Make Fire Stations community resources for information about fire and life safety issues.

<i>Measure:</i> Equip stations with printed materials for public information on fire and life safety issues.	60.0%	60.0%	60.0%	70.0%
<i>Measure:</i> Develop education program(s) for personnel about TFD Programs.	90.0%	75.0%	80.0%	Continue

Objective: Continue broadening the efforts of fire companies to pre-fire plan businesses in their territories.

<i>Measure:</i> Broaden the record keeping of pre-fire plans, so that the information can be easily accessible to all fire companies.	n/a	NEW-TBD	25.0%	40.0%
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Objective: The division will be accountable to our community with demonstrable results

<i>Measure:</i> Achieve response time under four minutes 90% of the time	59.5%	58.0%	50.0%	42.0%
<i>Measure:</i> Establish Quality Assurance Programs for review of activities.	80.0%	50.0%	60.0%	50.0%
<i>Measure:</i> Review all elements of Insurance Services Office (ISO) Survey and identify possible areas of improvement.	90.0%	50.0%	50.0%	60.0%

Objective:

Improved quality and timeliness of incident reporting

<i>Measure:</i> Complete all NFIRS reports within 2 days of the incident.	Completed	Readopt	Readopt	Readopt
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Activity Indicators

<i>Indicator:</i> Number of Fire Alarms	3,371	2,600	3,200	3,200
<i>Indicator:</i> Number of Emergency Medical/Rescues	9,464	7,400	9,400	9,400
<i>Indicator:</i> Number of Hazardous Conditions Calls	316	450	400	400
<i>Indicator:</i> Total All Alarms	13,151	12,300	13,000	13,000

Training & Safety Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	291,034	289,004	317,045	264,259	275,939
Contractual Services	8,978	7,498	23,600	5,500	5,500
Commodities	4,466	3,542	7,300	3,800	3,800
Capital Outlay	-	-	-	-	-
Total Program	304,478	300,044	347,945	273,559	285,239

Discussion

The Training & Safety Division schedules and delivers training programs for the certification and training of all fire suppression personnel, and develops and tests new curricula. Training programs include Emergency Medical Services (EMS), hazardous materials, extrication/rescue techniques, fire fighting practices, emergency management, and others. The Division also provides training to other city departments and outside agencies.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Training Officer I, Fire	2.00	0.00	0.00	0.00	0.00
Training Officer II, Fire	0.00	2.00	2.00	1.00	1.00
Training Officer III, Fire	1.00	2.00	1.00	2.00	2.00
Division Chief	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	5.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant program changes in the Training Division.

Training & Safety Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: To improve fire suppression and EMS Responder training by providing technical training and fire service certifications to the Training Division staff.

<i>Measure:</i> Provide 24-hour shift training officer personnel Fire Service Instructor I certification.	n/a	75.0%	100.0%	100.0%
<i>Measure:</i> Provide 24-hour shift training officer personnel EMS TO I certification.	n/a	25.0%	25.0%	50.0%
<i>Measure:</i> Train 24-hour shift training Officer's to attain proficiency as fire service instructors.	n/a	66.0%	75.0%	85.0%

Objective: To provide the necessary training and development opportunities for our TFD personnel to be highly trained and realize their potential as both an individual and as a team member within the organization.

<i>Measure:</i> Provide for up to 8 hours of driver training annually for firefighters and apparatus operators, 2 hours quarterly.	n/a	75.0%	85.0%	90.0%
<i>Measure:</i> Deliver 48 hours of EMS CEUs annually	n/a	75.0%	75.0%	75.0%
<i>Measure:</i> Deliver 12 hour of Haz-Mat Ops level training department wide	n/a	75.0%	90.0%	100.0%
<i>Measure:</i> Provide for 24 hours Haz-Mat Technician level training to HM techs	n/a	100.0%	100.0%	100.0%
<i>Measure:</i> Deliver 12 hours of rescue training for suppression personnel	n/a	75.0%	100.0%	100.0%
<i>Measure:</i> Provide for 24 hours of Rescue Technician training	n/a	100.0%	100.0%	100.0%
<i>Measure:</i> Implement Chief Officer training to current Battalion Chiefs and Shift Commanders	n/a	75.0%	90.0%	100.0%
<i>Measure:</i> Implement Chief Officer Training to senior Captains (5 deep)	n/a	25.0%	75.0%	90.0%
<i>Measure:</i> Implement Fire Officer I Training program	n/a	0.0%	10.0%	20.0%

Objective: Enhance fire service suppression training

<i>Measure:</i> Enhance, replace & upgrade the Training Division's library and training resources	n/a	5.0%	10.0%	15.0%
<i>Measure:</i> Enhance, replace & update station materials, IFSTA manuals & EMS textbooks	n/a	1.0%	1.0%	10.0%

Activity Indicators

<i>Indicator:</i> Total training CEU's	n/a	29,000	29,000	29,000
<i>Indicator:</i> Fire CEU's	n/a	12,302	15,950	15,950
<i>Indicator:</i> EMS CEU's	n/a	8,461	8,500	8,500
<i>Indicator:</i> Company drill hours	n/a	4,300	4,300	4,300
<i>Indicator:</i> New recruit academy	n/a	3,900	250	n/a

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**Housing and Neighborhood Development
Department**

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Housing & Neighborhood Development—Overview

Description

For 33 years the Housing and Neighborhood Development Department (HND) has administered a variety of federally funded housing and neighborhood programs that have widespread economic impacts. This is the seventh year that the federal funding has been incorporated into the City's budget. Four of the primary funding sources are from the U.S. Department of Housing and Urban Development (HUD). They include: 1) Community Development Block Grant, 2) HOME Investment Partnership Grant, 3) Shelter Plus Care, and 4) Emergency Shelter Grants. These programs are identified and administered through the City's approved 2006-2010 Consolidated Plan, the Annual Action Plans, and the Continuum of Care. In addition to the federal funds, HND receives required matching funds for the HOME Program as well as additional funds for Youth & Social Services from the City General Fund.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Proposed 2008
<i>Expenditures</i>					
Housing & Neighborhood Develop.	4,556,980	4,981,940	4,222,043	4,239,609	4,347,596
Total Expenditures	4,556,980	4,981,940	4,222,043	4,239,609	4,347,596
Percent Change		9.3%	-15.3%	-14.9%	3.0%
<i>Financing</i>					
CDBG	2,173,348	2,549,959	2,206,345	2,219,300	2,210,000
Home Program	685,968	1,120,294	779,638	780,000	780,000
HUD Emer Shelter	112,888	83,243	87,000	88,127	87,000
State Emer Shelter	74,844	46,184	45,000	48,122	45,000
Shelter Plus	1,509,932	1,182,260	1,104,060	1,104,060	1,225,596
Total Financing	4,556,980	4,981,940	4,222,043	4,239,609	4,347,596

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Proposed 2008
Housing & Neighborhood Develop.	17.00	17.00	17.00	16.00	15.00
Total FTEs	17.00	17.00	17.00	16.00	15.00

Significant Features

- Bargaining unit employees are provided salary increases based on contractual agreements. A 4.0 percent pool is funded to provide increases to non-bargaining unit employees.
- In 2005, HND initiated the Stages Of Resource Targeting (SORT) model for investing public resources in Topeka's neighborhoods. In essence, resources are targeted to areas where noticeable impacts can result. Furthermore, according to the SORT concept, the timing of various activities follow a prescribed format so that all of the targeted area's needs are met as opposed to spot investment. In addition, the Consolidated Plan incorporates the line item of Neighborhood Infrastructure from the CIP budget. This further allows for better focusing of resources and enhances the leveraging of HND resources. The City Council approves the ranking of the Target Areas based up the recommendations of the Citizens Advisory Council (CAC). Not all of HND's resources are limited to Target Areas. Programs such as Emergency Rehabilitation, Accessibility Modifications, Neighborhood Services and Homeownership opportunities are available in non-targeted areas. Approximately fifty-five (45%) percent of the resources are available for non-targeted programs.
- HND is unique among other City Departments in the following ways: 1) The majority of HND funding is federal. 2) HND resources provide direct assistance to enhance personal wealth as well as community wealth. 3) A portion of HND's investments are recouped through repayment requirements creating additional future resources. 4) The private sector is often a leveraged partner. 5) HND has two separate levels of financial oversight – HUD and the City Audit.

Housing and Neighborhood Development Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Proposed 2008
Personnel Services	872,216	889,604	998,505	979,055	916,599
Contractual Services	230,569	272,492	172,846	169,124	226,768
Other Payments/Costs	2,023,048	2,688,179	2,047,346	2,129,965	2,122,435
Commodities	1,431,147	1,131,665	1,003,346	961,465	1,081,794
Capital Outlay	-	-	-	-	-
Total Program	4,556,980	4,981,940	4,222,043	4,239,609	4,347,596

Discussion

The City's approved 2006-2010 Consolidated Plan provides a framework through which programs are implemented. One of the several mechanisms for citizen participation and input is the Citizen Advisory Council (CAC). The department utilizes the CAC as a sounding board for general policy decision. The CAC is comprised of representatives of the Neighborhood Improvement Associations (NIA) as well as the community at large. Submission and acceptance of the Consolidated Plan also ensures the City's eligibility for CDBG, HOME, ESG, Supportive Housing, Shelter Plus Care and other federal housing funds. Specific programs provided include housing rehabilitation, targeted new in-fill housing and subdivision development, neighborhood support, capacity building and nuisance prevention. In addition, public service funding from both the federal funds and city funds is provided to youth and social service agencies. The Shelter Plus Care program provides rental housing assistance to special needs residents. The Consolidated Plan includes specific activities for federal compliance including lead based paint hazard reduction and "affirmatively furthering fair housing."

Funding for affordable housing is financed by the General Improvement Fund. These dollars are budgeted in the Capital Improvement Budget and match approximately \$800,000 of HOME Investment Partnership funds. To the extent funded by the City Council, the Neighborhood Infrastructure items of the CIP budget will be exclusively dedicated to target areas identified by HND and CAC with approval by the City Council. All expenditures are checked by HND to ensure compliance with federal regulations and, to the extent possible, consistent with approved Neighborhood Plans and the Comprehensive Metropolitan Plan 2025.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Proposed 2008
Community Resource Spec.	2.00	2.00	2.00	1.00	1.00
Director of HND/Deputy City Manager	1.00	1.00	1.00	1.00	0.00
Grant Administrator	1.00	1.00	1.00	1.00	1.00
HND Manager	1.00	1.00	1.00	2.00	2.00
Program Administrator	1.00	1.00	1.00	0.00	0.00
Deputy Director of HND	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	0.00	0.00	0.00	0.00
Office Assistant I	1.00	1.00	1.00	0.00	0.00
Office Assistant II	2.00	1.00	1.00	2.00	2.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00	0.00	0.00
Accounting Specialist II	0.00	0.00	0.00	1.00	1.00
Rehab Specialist	5.00	6.00	6.00	6.00	6.00
Total Program FTEs	17.00	17.00	17.00	16.00	15.00

Notes on Budget and Personnel

• \$200,000 of CDBG funds are provided for Youth and Social Services grants.

Housing and Neighborhood Development Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Enhance the quality of targeted Topeka neighborhoods

<i>Measure:</i> Increase homeownership	20	21	17	17
<i>Measure:</i> Decrease vacant houses	6	11	7	5
<i>Measure:</i> Stabilize/increase in property value neighborhoods	2	3	3	3

Objective: Increase homeownership and rental housing opportunities

<i>Measure:</i> Households benefiting from services performed by Kansas Dept. of Corrections housing rehabilitation	9	12	15	15
<i>Measure:</i> Homebuyers assisted financially	20	21	17	17
<i>Measure:</i> Single family homes constructed	3	4	3	1
<i>Measure:</i> Housing units rehabilitated	200	218	120	150
<i>Measure:</i> Neighborhoods infrastructure projects financed/started	11	15	15	15

Objective: Enhance the linkage of housing with supportive services

<i>Measure:</i> Citizens housed through shelter programs	602	355	500	500
<i>Measure:</i> Homeless persons assisted	1,999	1,451	1,600	1,600
<i>Measure:</i> Homeless situations prevented	327	209	300	300
<i>Measure:</i> Clients receiving supportive services	10,871	26,854	25,000	25,000

Objective: Support economic development

<i>Measure:</i> Micro loans assisted	18	6	20	5
<i>Measure:</i> Commercial developments assisted	1	2	0	0

Objective: Leverage of Federal and other resources

<i>Measure:</i> Home required match provided	\$200K	\$200K	\$200K	\$200K
<i>Measure:</i> CIP neighborhood infrastructure	\$1M	\$1.4M	\$1.4M	\$1.4M
<i>Measure:</i> Equity capital investment generated	\$225K	\$212K	\$200K	\$250K
<i>Measure:</i> Debt capital investment generated	\$1.3M	\$1.5M	\$1.5M	\$1.5M
<i>Measure:</i> Additional financial opportunities obtained	2	2	2	2
<i>Measure:</i> Non-paid citizen volunteers	350	350	300	300

Activity Indicators

<i>Indicator:</i> Technical assistance hours provided	1,500	1,700	1,000	1,000
<i>Indicator:</i> Citizen participation in HND process	250	300	300	300
<i>Indicator:</i> Citizens participation in homeownership preparation programs	300	400	250	250
<i>Indicator:</i> Citizens participating in entrepreneur training	100	80	200	200
<i>Indicator:</i> Organizations receiving financial support	165	195	175	175

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Human Relations Commission

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Human Relations Department—Budget Overview

Description

The Human Relations Commission (HRC) is mandated by ordinance to ensure the fair and equal rights of all citizens of Topeka. HRC is empowered by law to accept and objectively investigate the civil rights complaints of all Topeka citizens, including City employees.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Human Relations	226,783	371,715	367,829	365,298	377,616
Total Expenditures	226,783	371,715	367,829	365,298	377,616
Percent Change		63.9%	-1.0%	-1.7%	2.7%
<i>Financing</i>					
General Fund	226,783	247,232	299,867	299,867	292,108
Fed Fair Housing	-	124,483	67,962	65,431	85,508
Total Financing	226,783	371,715	367,829	365,298	377,616

Significant Features

- The 2008 budget maintains current staffing levels. Budget reductions may impact the amount of training staff receives. General Fund support drops 2.7 percent from 2007.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Human Relations	4.00	5.00	6.00	6.00	6.00
Total FTEs	4.00	5.00	6.00	6.00	6.00

Human Relations Commission Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	151,661	293,235	287,815	292,284	307,755
Contractual Services	36,365	66,342	68,514	62,414	59,326
Commodities	38,757	12,138	11,500	10,600	10,535
Capital Outlay	-	-	-	-	-
Total Program	226,783	371,715	367,829	365,298	377,616

Discussion

The mission of the Human Relations Commission is to ensure fair and equal rights for all citizens of Topeka in the areas of employment, housing, and public accommodation. Its purpose is to enforce the Code of the City of Topeka by investigating complaints and by conducting educational programs to eliminate all forms of discrimination based on race, sex, creed, religion, color, national origin, age, ancestry or disability.

HRC is committed to taking proactive measures in combating naiveté and misinformation regarding Civil Rights, and ADA issues. Accordingly, staff is available to make presentations to schools, clubs, civic organizations, or professional staff.

The HRC ordinance was amended in 2001 to include responsibilities for fair housing investigation and enforcement to address housing discrimination.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
ADA Coordinator	0.00	0.00	1.00	0.00	0.00
Civil Rights Investigator	2.00	3.00	3.00	4.00	4.00
HRC Director	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	0.00	0.00
Office Assistant III	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	4.00	5.00	6.00	6.00	6.00

Notes on Budget and Personnel

- Non-salary costs decrease by 4.3 percent from the 2007 estimate to 2008.
- 25% of the Director's position is financed by federal Fair Housing monies.

Human Relations Program Performance

Objectives and Performance Measures

actual 2005	actual 2006	estimate 2007	estimate 2008
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Objective: Accept and process 100% of a minimum of 25 City employee and private civilian complaints concerned with discrimination and/or harassment and complete a formal investigation as to the validity of the alleged complaint within a 180 day period after the case is formally filed.

<i>Measure:</i> Percent of discrimination and/or harassment complaints filed that reach a determination within 180 days.	100.0%	92.5%	100.0%	100.0%
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Objective: Accept and process 100% of a minimum of 24 Fair Housing complaints from City residents concerned with landlord tenant disputes or discrimination and complete a formal investigation as to the validity of the alleged complaint within a 100 day period.

<i>Measure:</i> Percent of housing complaints from City residents concerned with landlord tenant disputes or processed and resolved within a 100 day period.	25.0%	38.0%	100.0%	100.0%
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Objective: Decrease by 5% annually the number of discrimination and/or harassment complaints filed by city employees

<i>Measure:</i> Percent change in complaints filed.	n/a	n/a	100.0%	100.0%
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Objective: Accept and assess 100% of intakes within a 2 to 24 hour period to determine if a formal investigation should be conducted or the intake client should be referred to another agency for assistance.

<i>Measure:</i> Percent of intakes accepted to determine if a formal investigation should be conducted or the intake client should be referred to another agency for assistance.	100.0%	100.0%	100.0%	100.0%
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Activity Indicators

<i>Indicator</i>	Number of civil rights complaints assigned to an investigator	35	23	25	24
<i>Indicator</i>	Number of civil rights cases resolved in a 180 day time frame	35	23	25	24
<i>Indicator</i>	Number of fair housing cases assigned to an investigator	24	9	24	24
<i>Indicator</i>	Number of fair housing cases resolved in a 100 day time frame	24	4	24	24
<i>Indicator</i>	Number of Discrimination, harassment, workplace violence, and cultural diversity training sessions conducted	6	7	18	12
<i>Indicator</i>	Number of in-house discrimination and/or harassment complaints filed with HRC and/or HR	n/a	10	8	4

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Human Resources Department

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Human Resources Department—Budget Overview

Description

The Human Resources Department recruits, hires, and maintains an effective City work force. The department has 8 full-time employees in three programs: Employee Relations, Labor Relations, and the Wellness Programs. The programs are combined for budgeting purposes.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Human Resources	862,268	806,681	834,663	834,663	800,089
Total Expenditures	862,268	806,681	834,663	834,663	800,089
Percent Change		-6.4%	3.5%	3.5%	-4.1%
<i>Financing</i>					
General Fund	862,268	806,681	834,663	834,663	800,089
Total Financing	862,268	806,681	834,663	834,663	800,089

Significant Features

- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- Employee training funding is reduced by \$25,000, from \$73,000 to \$48,000 for 2008. This action will decrease the Department's capability to provide training, education and employee retention programs.
- The Occupational Health and Employee Assistance Program is reduced by \$22,403, from \$135,000 in 2007 to \$112,597. These contracts provide services to city employees such as inoculations required by bargaining unit contracts, periodic physical examinations, and opportunities for mental health assistance. Fitness for duty evaluations and annual physicals not required by union contracts will be held to stricter guidelines.
- The Department continues in its contractual relationship with a benefits consultant to examine the City's health insurance plan and its use by employees, retirees, and their families. This consultant firm provides options and recommendations which have assisted the City to manage the escalating costs of health insurance.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Human Resources	10.00	9.00	8.00	8.00	8.00
Total FTEs	10.00	9.00	8.00	8.00	8.00

Human Resources Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	653,334	586,523	531,260	534,314	547,935
Contractual Services	192,477	207,104	284,192	281,138	232,943
Other Payments/Costs	-	-	-	-	-
Commodities	16,457	13,054	19,211	19,211	19,211
Capital Outlay	-	-	-	-	-
Total Program	862,268	806,681	834,663	834,663	800,089

Discussion

Within the Department of Human Resources reside three areas: Employee Relations, Labor Relations, and the Wellness Programs, all supervised by the Director.

The Employee Relations area serves all City departments through the recruitment and retention; benefits administration; classification and compensation; investigations; and training.

The Labor Relations area conducts grievance resolution, assists in arbitration procedures, internal investigations, and assists with policy development and administration of contracts with the eight collective bargaining units represented within the City.

The Wellness Center provides all City employees and their families with the opportunity to discover ways to healthier and more productive lifestyles.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Personnel Specialist II	1.00	0.00	0.00	0.00	0.00
Personnel Specialist III	1.00	0.00	0.00	0.00	0.00
Personnel Specialist IV	2.00	0.00	0.00	0.00	0.00
HR Specialist	0.00	4.00	4.00	4.00	4.00
HR Manager/Labor Relations	1.00	1.00	0.00	0.00	0.00
Recreation Specialist II	1.00	0.00	0.00	0.00	0.00
Manager, Wellness Program	0.00	1.00	1.00	1.00	1.00
Office Assistant III	2.00	1.00	1.00	1.00	1.00
Total Program FTEs	10.00	9.00	8.00	8.00	8.00

• The Wellness Center program continues to offer initiatives such as blood pressure screenings, smoking cessation and weight loss programs. The program also provides educational resources to employees. Employees' participation has helped control the escalation of healthcare costs.

• The Labor Relations Manager position was deleted in the 2007 budget.

Human Resources Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: To provide assistance to City Departments in recruiting and retention

<i>Measure:</i> Provide candidates for vacancies by attending job and career fairs.	1	5	12	10
<i>Measure:</i> Reduce time between vacancy by posting date and offer made to candidate	54 days	50 days	46 days	41 days

Objective: To maintain the integrity of the Classification plan

<i>Measure:</i> Number of reclassifications completed	n/a	17	29	35
<i>Measure:</i> Provide review of department's organization structure	n/a	4	6	10

Objective: To provide managers and supervisors with information to facilitate effective working relationships with their employees

<i>Measure:</i> Number of supervisor forums held	n/a	8	11	12
<i>Measure:</i> Increase in the number of training sessions held on interpretation of policies, procedures and rules and regulations	n/a	12	35	40
<i>Measure:</i> Number of employee morale programs implemented	3	5	3	6

Objective: To assist managers in the effective interpretation of labor contract provisions

<i>Measure:</i> Reduction in number of complaints and grievances	n/a	+ 7 %	12%	15%
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Objective: Implement benefits and Wellness programs so the employees develop and maintain healthy habits

<i>Measure:</i> Increase the number of wellness center participants within classes and general use	-7%	10%	10%	10%
<i>Measure:</i> Increase the number of participants in benefit and health & wellness fairs	n/a	5%	8%	10%

Activity Indicators

<i>Indicator:</i> Number of positions filled	100	109	72	85
<i>Indicator:</i> Number of participants who use wellness center, attend exercise classes and other program initiatives	3,527	3,600	3,935	4,000
<i>Indicator:</i> Number of new classifications and reclassifications completed	29	18	29	35
<i>Indicator:</i> Number of training sessions held	13	24	28	35
<i>Indicator:</i> Number of grievances/complaints investigated	n/a	75	42	36
<i>Indicator:</i> Number of wage and salary survey's completed	6	12	17	n/a
<i>Indicator:</i> Number of employment advertisements placed	167	173	114	100
<i>Indicator:</i> Number of participants in the health & wellness fair	n/a	235	140	154

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**Information Technology
Department**

Information Technology Dept—Budget Overview

Description

The Information Technology Department provides design, support, implementation and management of computer and telecommunication technology infrastructure for the City. IT partners with users and provides support in the application of technology. IT provides enterprise computing, telecommunication, training, tactical and strategic technology planning.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Information Technology	3,158,737	3,280,135	3,586,126	3,585,563	3,831,483
Total Expenditures	3,158,737	3,280,135	3,586,126	3,585,563	3,831,483
Percent Change		3.8%	9.3%	9.3%	6.8%

Financing

Information Technology Fund	3,158,737	3,280,135	3,586,126	3,585,563	3,831,483
Total Financing	3,158,737	3,280,135	3,586,126	3,585,563	3,831,483

Significant Features

- Information Technology (IT) is established by city code as a separate department. The IT Department is financed with fees charged to other City Departments and provides a critical internal service to those Departments. The IT Department works closely with users in a partnership to put the power of technology into the hands of the users in a secure and safe computing environment. The Information Technology Department has been restructured for 2008 to reflect a direction of providing additional application support while continuing to provide the same level of help desk support and infrastructure services.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- The IT Department will play a key role in the Enterprise Resource Planning System implementation.
- IT fees to City Departments were reduced by \$350,000 from 2007 by Council action.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Information Technology	14.00	16.00	16.00	16.00	15.00
Total FTEs	14.00	16.00	16.00	16.00	15.00

Information Technology Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personal Services	842,206	1,007,846	1,171,163	1,142,860	1,116,735
Contractual Services	1,441,588	1,467,558	1,745,742	1,829,604	2,052,057
Other Payments and Costs	70,003	51,187	39,544	39,544	32,454
Commodities	196,215	183,567	179,677	180,555	180,237
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	608,725	569,977	450,000	393,000	450,000
Total Program	3,158,737	3,280,135	3,586,126	3,585,563	3,831,483

Discussion

The Information Technology (IT) Department plans, provides, and maintains the technological tools and systems our City users and systems require to deliver first class citizen services in an interactive and global technological world. IT provides guidance and coordination to the City's technology planning, training and development efforts. IT operates through an Internal Service Fund, costs are charged back to the city departments.

- IT manages a metropolitan area computer network spanning 35-facilities, serving 950-computer workstations through a City owned, high-speed telecommunication infrastructure and provides the same infrastructure to Shawnee County.
- IT staff support more than 1,400 users of electronic mail and the Internet. IT supports training needs to ensure that City staff members have the skills to effectively use technology required to perform duties in an effective and efficient manner.
- The Department supports one primary and one secondary AS/400 mid-range computers and an 2-Oracle platforms, providing data processing intensive services to the City. Some of these applications include financial accounting, payroll, personnel, fleet management, utility billing, police applications, fire records, building inspection, and utility applications.
- IT supports more than 1,400 phone ports/devices throughout the City. This includes maintenance and development of phone systems, voice mail systems, computer telephony integration, telephone sets and an emergency call center.
- A fiber telecommunication infrastructure has been leveraged since 2001 to reduce telecommunication costs, facilitate the connectivity if a myriad of technologies which include data, telephony, video, command and control and HVAC systems. IT has been restructured in mid 2007 to provide additional application support for the anticipated addition of a new ERP system, work management systems and the development of new applications and web based/e-commerce capabilities.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Deputy Director of IT	1.00	1.00	1.00	1.00	1.00
Director of IT Resources	1.00	1.00	1.00	1.00	1.00
Manager of IT Resources	2.00	2.00	2.00	2.00	2.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
Accounting Specialist I	0.00	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00	1.00
Public Information Officer	0.00	1.00	1.00	1.00	0.00
Production Specialist	0.00	1.00	1.00	1.00	1.00
Network Engineer I	0.00	0.00	0.00	1.00	1.00
System Developer I	1.00	1.00	1.00	1.00	1.00
System Developer II	3.00	3.00	3.00	3.00	3.00
System Developer III	1.00	1.00	1.00	1.00	1.00
System Consultant III	0.00	1.00	1.00	0.00	0.00
System Consultant II	3.00	2.00	2.00	2.00	2.00
Total Program FTEs	14.00	16.00	16.00	16.00	15.00

Notes on Budget and Personnel

- Staffing is reduced from the 2007 level with the transfer of the Public Information Officer to the City Managers Office.

Information Technology Program Performance

Actual	Actual	Estimate	Estimate
2005	2006	2007	2008

Objectives and Performance Measures

Objective: Provide the citizens of Topeka with a user-friendly Internet web site that is informative and provides a suite of e-commerce tools.

<i>Measure:</i> Number e-government applications available to public.	9	11	19	23
<i>Measure:</i> Percentage of WEB site section 508 compliant	80%	90%	95%	98%
<i>Measure:</i> Percentage of increase of number of visits to City's web site	10%	10%	158%	41%
<i>Measure:</i> Percentage increase of number web site applications and significant new points of interest.	50%	50%	25%	25%

Objective: City of Topeka's Information Technology Department is viewed as a professional and customer oriented organization.

<i>Measure:</i> Percentage compliance to initial problem contact and follow-up service level objectives.	90%	95%	99%	99%
<i>Measure:</i> Percentage of department's employees with technical certification.	50%	50%	50%	60%
<i>Measure:</i> Percentage of network protected by leading edge security devices and procedures.	100%	100%	100%	100%
<i>Measure:</i> Percentage of problem tickets outstanding no longer than 5-days.	0.010%	0.010%	0.01%	0.01%

Objective: Ensure that information technology infrastructure projects are cost effective for the City's tax payers.

<i>Measure:</i> Percentage of information technology infrastructure projects that have a hard dollar internal rate of return greater than 7.5%.	100%	100%	100%	100%
<i>Measure:</i> Percentage of information technology infrastructure projects that have a pay back less than five years.	100%	100%	100%	100%
<i>Measure:</i> Percentage of information technology projects that are not mandatory and have a hard dollar internal rate of return greater than 7.5%.	100%	100%	100%	100%
<i>Measure:</i> Percentage of information technology projects that are not mandatory and have a payback of less than three years.	100%	100%	100%	100%

Activity Indicators

<i>Indicator:</i> Help Desk Requests for IT assistance	4,500	2,200	3,642	4,000
<i>Indicator:</i> Ratio of users/devices per IT field support personnel	400	600	887	887
<i>Indicator:</i> Number of telephone ports/devices supported	n/a	n/a	1,496	1,496
<i>Indicator:</i> Number new information technology projects	4	3	4	6
<i>Indicator:</i> Number of visitors in year on Topeka Website	600,00	660,000	1,700,000	2,400,000
<i>Indicator:</i> Number of active profiles on I-series computers	1,400	1,400	1,400	1,400
<i>Indicator:</i> Number of active network user objects/accounts.	1,700	1,700	1,700	1,765
<i>Indicator:</i> Number viruses / worms / spyware deleted / day	1,000	1,200	1,200	745
<i>Indicator:</i> Number cyber attacks on internal network	0	0	0	0
<i>Indicator:</i> Number of spam and malicious e-mails blocked/day	n/a	n/a	18,000	24,785
<i>Indicator:</i> Number of innovative technologies implemented	n/a	n/a	2	3
<i>Indicator:</i> Number of messages on City 4 message board	235	240	240	240

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**Legal
Department**

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Legal Department—Budget Overview

Description

The Legal Department consists of the City Attorney's Office. The position of City Attorney is established by ordinance and specific duties and responsibilities are set forth in the Topeka City Code. The Legal Department represents the City in all legal matters, administers the risk management program, and prosecutes violation of city ordinances, including misdemeanors.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Expenditures					
City Attorney	1,511,539	1,586,578	1,609,796	1,609,729	1,641,526
Total Expenditures	1,511,539	1,586,578	1,609,796	1,609,729	1,641,526
Percent Change		5.0%	1.5%	1.5%	2.0%
Financing					
General Fund	1,358,398	1,427,526	1,451,001	1,443,588	1,470,903
Special Liability Expense Fund	103,482	107,293	106,999	111,954	114,847
Workers Compensation Fund	49,659	51,759	51,796	54,187	55,776
Total Revenues	1,511,539	1,586,578	1,609,796	1,609,729	1,641,526

Significant Features

- The 2008 budget maintains current staffing levels.
- The Special Liability Expense Fund expenditures is for salaries of attorneys and support staff who perform functions related to the defense of the City against claims. The Workers Compensation Fund finances the salary of the Risk Investigator/Safety Coordinator position.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
City Attorney	21.50	22.50	21.50	21.50	21.50
Total FTEs	21.50	22.50	21.50	21.50	21.50

Legal Department Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,304,713	1,410,336	1,431,535	1,431,490	1,476,505
Contractual Services	178,922	143,601	143,261	143,239	130,021
Commodities	27,904	32,641	35,000	35,000	35,000
Capital Outlay	-	-	-	-	-
Total Program	1,511,539	1,586,578	1,609,796	1,609,729	1,641,526

Discussion

The City Attorney's Office represents the City of Topeka and its officials and employees in judicial cases where the City is a named party. The office defends the City and files lawsuits on behalf of the City; represents the City in actions before administrative agencies; and, handles claims filed against the City. Attorneys prosecute traffic cases, misdemeanor criminal cases, driving under influence cases and other city code violation cases in Municipal Court. All such cases, whether they originate at an administrative agency, municipal court, state district court, or federal district court, are handled through the appellate process.

Staff members draft contracts and other legal documents, review legal documents, and draft resolutions and ordinances for council consideration. Staff members also provide legal opinions and advice to city departments and representatives. The Department is organized as a single division. Most of the attorneys and support staff are involved in several areas of operation and one division is more reflective of the functional operation of the office.

The Risk Management Program manages the City's self-insurance workers' compensation and vehicle physical damage self-insurance programs. The program develops and maintains a comprehensive property insurance management program for the City; coordinates transactions with commercial insurers who provide coverage to the City in special circumstances; monitors and enforces programs designed to promote a safe work place; and administers the loss control program.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
City Attorney	1.00	1.00	1.00	1.00	1.00
Attorney I	3.00	3.00	3.00	3.00	3.00
Attorney III	3.50	3.50	3.50	3.50	3.50
Attorney IV	2.00	3.00	2.00	2.00	2.00
Attorney V	1.00	1.00	1.00	1.00	1.00
Chief of Litigation	1.00	1.00	1.00	1.00	1.00
Paralegal	1.00	1.00	1.00	1.00	1.00
Legal Specialist I	1.00	1.00	1.00	1.00	1.00
Legal Specialist II	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Assistant III	2.00	2.00	2.00	2.00	2.00
Rehabilitation Coordinator	1.00	1.00	1.00	1.00	1.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
Risk Inv/Safety Coord.	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	21.50	22.50	21.50	21.50	21.50

Notes on Budget and Personnel

- There are no significant programmatic changes.

Legal Department Program Performance

Objectives and Performance Measures

Actual	Actual	Estimate	Estimate
2005	2006	2007	2008

Objective: To reduce workers compensation expenses.

<i>Measure:</i> Number of claims	275	282	300	300
<i>Measure:</i> Expenses/awards (both current and prior year claims)	\$726,789	\$852,580	No Est.	No Est.

Objective: Reduce civil claim exposure and costs.

<i>Measure:</i> Number of claims filed	128	117	150	150
<i>Measure:</i> Monetary amount of claims filed (in millions)	\$ 11M	\$ 9M	No Est.	No Est.
<i>Measure:</i> Number of claims approved	27	36	45	45
<i>Measure:</i> Monetary amount of claims paid	\$4,485	\$62,020	No Est.	No Est.

Objective: Reduce insurance costs increases.

<i>Measure:</i> Insurance premiums costs	\$846,580	\$954,945	\$983,469	\$1,030,000
<i>Measure:</i> Percentage increase/decrease in costs	0.3%	0.8%	2.9%	5.0%

Activity Indicators

<i>Indicator:</i> Ordinances and Resolutions Prepared	192	211	225	225
<i>Indicator:</i> Charges and cases prosecuted	51,410	45,600	48,000	48,000

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**Municipal Court
Department**

Judicial

Probation

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Municipal Court Department—Budget Overview

Description

The Municipal Court is responsible for the fair and prompt adjudication of alleged City of Topeka ordinance violations and collecting and accounting for fines, fees and court costs. Ancillary functions include providing probation services to identify, supervise, and educate persons with substance abuse problems; issuing and enforcing warrants for court appearances; and providing information to the public concerning court operations.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Judicial	1,384,151	1,464,113	1,601,143	1,592,975	1,578,584
Probation	240,755	255,837	247,271	255,571	263,106
Total Expenditures	1,624,906	1,719,950	1,848,414	1,848,546	1,841,690
Percent Change		5.8%	7.5%	7.5%	-0.4%
<i>Financing</i>					
General Fund	1,577,752	1,671,327	1,803,419	1,803,419	1,794,422
Alcohol & Drug Safety Fund	47,154	48,623	44,995	45,127	47,268
Total Financing	1,624,906	1,719,950	1,848,414	1,848,546	1,841,690

Significant Features

- General Fund support for 2008 drop 0.5 percent from 2007.
- Bargaining unit employees will receive salary increases according to contract agreements. A 3.0 percent increase is provided for non-bargaining unit employees.
- \$3,500 is included in 2008 to provide a public access terminal in the Court Clerk's office lobby. This will enable the public to look up court records. Court clerks will be able to spend less time doing routine look ups of court information and more time processing advanced work.
- An Office Assitant II position is not funded in 2008, a reduction of \$29,738.
- \$25,000 was added in 2007 to hire pro-tem judges when the City judges cannot preside over trials and hearings.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Judicial	22.00	22.00	23.00	23.00	23.00
Probation	5.00	5.00	5.00	5.00	5.00
Total FTEs	27.00	27.00	28.00	28.00	28.00

Judicial Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	948,160	995,052	1,081,719	1,073,140	1,079,915
Contractual Services	373,017	456,556	476,624	477,645	465,524
Commodities	16,640	12,505	27,000	26,390	26,500
Capital Outlay	46,334	-	15,800	15,800	6,645
Total Program	1,384,151	1,464,113	1,601,143	1,592,975	1,578,584

Discussion

This Division is responsible for the fair and prompt adjudication of alleged violations of City ordinances; as well as processing and accounting for payments of fines, fees and court costs.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Admin. Muni Court Judge	1.00	1.00	1.00	1.00	1.00
Assist. Court Clerk	1.00	0.00	0.00	0.00	0.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Municipal Court Judge	1.00	1.00	1.00	1.00	1.00
Protective Services Officer I	3.00	3.00	4.00	4.00	4.00
Protective Services Officer II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	10.00	9.00	9.00	9.00	9.00
Office Assistant III	3.00	3.00	3.00	3.00	3.00
Office Specialist	0.00	2.00	2.00	2.00	2.00
Total Program FTEs	22.00	22.00	23.00	23.00	23.00

Notes on Budget and Personnel

- The budget maintains services for 2008 and continued support and involvement with the Municipal Court Judge's Association, National Judicial College and Kansas Association for Court Management.

- A total of \$9,000 was added to purchase office furniture for the court clerks in 2007.

Judicial Program Performance

Objectives and Performance Measures

Actual	Actual	Estimate	Estimate
2005	2006	2007	2008

Objective: Prompt disposition of cases.

Measure: Dispose of 75% of all cases within 90 days or less of arraignment.	100.00%	100.00%	100.00%	100.00%
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Objective: Shorten waiting time for public to make payments.

Measure: Percent of staff receiving training to increase efficiency on the Full Court software program.	100.0%	100.0%	100.0%	100.0%
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Measure: Percent of clerks authorized to set payment plans.		100.0%	100.0%	100.0%
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Objective: Implement strategies to increase collection of overdue fines and fees.

Measure: Net revenue generated by collection agencies.	\$73,567	\$219,526	\$250,000	\$234,763
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Measure: Net revenue generated by State of Kansas Set-off program.	\$39,148	\$33,563	\$35,000	\$34,281
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Measure: Net revenue generated by Court collections.	\$3,529,719	\$3,422,460	\$2,993,706	\$3,208,083
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Activity Indicators

Indicator: Number of cases filed.	32,384	29,849	19,376	24,613
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Indicator: Number of cases disposed.	31,394	32,464	23,460	27,963
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Probation Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	198,994	213,591	220,979	228,174	237,114
Contractual Services	37,119	36,466	23,767	25,847	23,567
Commodities	4,642	5,780	2,525	1,550	2,425
Capital Outlay	-	-	-	-	-
Total Program	240,755	255,837	247,271	255,571	263,106

Discussion

The Probation Division is responsible for preparing drug and alcohol evaluations; supervising & monitoring persons on probation; and conducting the alcohol information school. The division is also responsible for scheduling and coordinating the activities of House Arrest and community service participants.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Probation Officer II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Probation Officer I	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	5.00	5.00	5.00	5.00	5.00

Notes on Budget and Personnel

- There are no significant changes from 2007 to 2008.
- The salary of 1.0 FTE Probation Officer is financed by Alcohol and Drug Safety Action Program. This is viewed as appropriate use of these dollars given the level of drug and alcohol related education and treatment activities provided by City Probation Officers.

Probation Program Performance

		actual 2005	actual 2006	estimate 2007	estimate 2008
Objectives and Performance Measures					
Objective:	Improve community service work program by increasing the number of participating agencies.				
Measure:	Number of participating agencies	17	25	27	27
Objective:	Achieve superior state inspection ratings.				
Measure:	Attain a minimum rating of 95% on state inspections	95.0%	98.0%	98.0%	98.0%
Objective:	Explore/Develop comprehensive response for mental health referrals.				
Measure:	Number of referrals	195	33	100	150
Objective:	Scanning of archived case files.				
Measure:	Percentage of archived files scanned and linked into imaging system	n/a	n/a	75%	100%

Activity Indicators

Indicator:	Number of DUI evaluations	380	412	300	356
Indicator:	Number of crimes against people evaluations	9	5	5	5
Indicator:	Number of shoplifting evaluations	1	1	5	5
Indicator:	Number of prostitution evaluations	34	24	25	25
Indicator:	Number of other misdemeanor alcohol/drug evaluations	6	1	10	10
Indicator:	Number of probation contacts	3,964	2,794	3,000	3,500

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**Parks and Recreation
Department**

Administration

Special Services

Athletics

Old Prairie Town

Parks & Aquatics

Centers

Performing Arts

Golf

Parks and Recreation Dept—Budget Overview

Description

The Parks and Recreation Department provides a full-range of open space and leisure service activities for the City of Topeka. The department is comprised of the following basic program areas: Administration, Parks, Aquatics, Special Services, Centers, Athletics, Theater, Old Prairie Town at Historic Ward-Meade Site, and Golf.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Administration	1,527,463	1,517,448	1,623,762	1,513,783	1,369,711
Parks and Aquatics	3,773,854	3,711,891	4,023,531	3,913,536	3,894,202
Special Services	401,631	445,656	472,236	467,235	461,727
Centers	1,679,214	1,698,822	1,874,993	1,867,591	1,653,566
Athletics	465,672	474,798	487,913	486,552	493,482
Theater	420,914	406,762	428,265	428,311	443,882
Old Prairie Town	337,482	334,371	361,748	346,309	359,558
Concessions	151,945	138,716	147,895	147,026	147,884
Golf	781,897	793,223	856,719	837,603	837,231
Total Expenditures	9,540,072	9,521,687	10,277,062	10,007,946	9,661,243
Percent Change		-0.2%	7.9%	5.1%	-6.0%
<i>Financing</i>					
Parks/Rec Fund	8,758,175	8,728,464	9,420,343	9,170,343	8,824,012
Golf Fund	781,897	793,223	856,719	837,603	837,231
Total Financing	9,540,072	9,521,687	10,277,062	10,007,946	9,661,243

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Administration	12.00	12.00	12.00	12.00	11.00
Parks and Aquatics	48.60	49.00	49.00	48.00	48.00
Special Services	4.00	5.00	5.00	5.00	5.00
Centers	16.75	16.75	16.75	16.75	16.75
Athletics	4.00	4.00	4.00	4.00	4.00
Theater	4.00	4.00	4.00	4.00	4.00
Old Prairie Town	4.00	4.00	4.00	4.00	4.00
Golf	9.00	8.00	3.00	3.00	3.00
Total FTEs	102.35	102.75	97.75	96.75	95.75

Significant Features

- The department reduced total vacancy credits from a -\$357,577 down to -\$247,679.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- \$85,000 is provided in 2008 to offset the costs of the phased-in federal minimum wage increase. Of the total, half or \$42,500 is financed with increases in fees for various programs.
- The Parks & Recreation Department assumed responsibility for the management of the Cypress Ridge Golf Course, effective May 15, 2006.
- This Department is impacted heavily by the increases in natural gas for heating and motor fuel.

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	766,153	772,565	775,186	928,558	885,553
Contractual Services	689,593	675,510	593,119	586,746	568,800
Other Payments/Costs	147	2,081	114,686	113,539	-
Commodities	39,725	33,654	27,450	27,177	27,303
Capital Outlay	31,845	33,638	66,000	65,340	135,734
Vacancy Credits	-	-	(352,679)	(357,577)	(247,679)
Contingency	-	-	400,000	150,000	-
Total Program	1,527,463	1,517,448	1,623,762	1,513,783	1,369,711

Discussion

The Administration Program provides administrative oversight for the entire department, including budgeting and park planning.

Among other activities, administrative staff annually processes approximately 17,000 program registrations; gives out over 200 program scholarships; processes over 4,000 payment vouchers; and processes for hire approximately 500 seasonal and part-time workers.

Administrative staff work with the Parks and Recreation Advisory Board and the Parks and Recreation Foundation Board. The Advisory Board has representatives appointed by the City of Topeka, plus representatives from USD 501, Seaman, Washburn Rural, and Shawnee Heights school districts. The Foundation Board has representatives from throughout Topeka and Shawnee County with the goal of raising private dollars to support the provision of leisure services to the Topeka community.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accounting Spec. I	1.00	1.00	1.00	1.00	1.00
Accounting Spec. II	1.00	1.00	1.00	1.00	1.00
Assoc. Director of Admin.	1.00	1.00	1.00	1.00	1.00
Dir., Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Dir., Park and Rec Planning	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00	2.00
Office Assistant III	3.00	3.00	3.00	3.00	2.00
Public Relations Spec.	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	0.00	0.00	0.00	0.00
Executive Assistant I	0.00	1.00	1.00	1.00	1.00
Total Program FTEs	12.00	12.00	12.00	12.00	11.00

Notes on Budget and Personnel

- Breaking with past practice, a 5.0 percent non-appropriated ending balance is budgeted rather than a contingency. This provides a greater safeguard for the ending balance and provides a more accurate picture of the budget. The budget can be amended if the Department has a need to spend additional carryover.
- The \$150,000 shown as a contingency in the Estimated 2007 will purchase an Aerial Lift truck for the forestry section.
- The Department will continue to expand and enhance the trail system and replace aging playground equipment in the City's parks in 2008.

Administration Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: The department operates within the financial parameters of the annual operating budget.

<i>Measure:</i> Monitor appropriately the revenues/expenditures of the department to attain a budget carryover of \$400,000 or more, on an annual basis.	\$610,845	\$645,213	\$500,000	500,000
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Objective: Provide quality programs and services to meet the demands of the public.

<i>Measure:</i> Implement an on-line registration system for the department utilizing E-Commerce, by December 31, 2008.	n/a	n/a	n/a	E-Commerce Implemented
<i>Measure:</i> Print and distribute to the public a new color brochure promoting the Cypress Ridge Golf Course, by March 1, 2008.	n/a	n/a	n/a	Color Brochure Completed

Objective: To enhance the outdoor leisure opportunities for the citizens of Topeka by extending the city's trail system.

<i>Measure:</i> The department contracts with a local concrete vendor to lay a minimum of one-mile of new concrete trail within the city limits, by December 31, 2008.	n/a	1.2 miles of trail completed	2.5 miles of trail completed	1.0 miles of trail completed
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Activity Indicators

<i>Indicator:</i> The adopted budget carryover for the 265 Park Fund.	\$410,000	\$400,000	\$400,000	\$400,000
<i>Indicator:</i> Total annual registrations processed by the main office in the Holliday Building.	17,142	14,586	17,000	17,500
<i>Indicator:</i> Number of completed miles of the city's trail system.	6.75	7.95	10.45	11.45

Parks and Aquatics Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	2,542,300	2,536,171	2,884,066	2,741,509	2,853,119
Contractual Services	449,432	538,046	510,049	547,821	530,857
Other Payments/Costs	236	257	300	297	300
Commodities	471,130	503,287	497,616	497,024	509,926
Capital Outlay	310,756	134,130	131,500	126,885	-
Total Program	3,773,854	3,711,891	4,023,531	3,913,536	3,894,202

Discussion

The Parks Division consists of park administration, grounds maintenance, facilities maintenance, pools/projects, forestry and horticulture sections. This program area maintains over 100 parks, green spaces and cemeteries within the City's 1,600-acre park system, plus recreational facilities within those parks.

- Park administration is responsible for the central communications, purchasing, personnel, adopt-a-park, memorial benches, budget and administrative center.
- Grounds maintenance is responsible for mowing, refuse collection, athletic fields, signage, snow removal, playgrounds, fences, plumbing and equipment operation.
- Facilities maintenance is responsible for repairs and renovations of community centers, shelter houses, concession buildings, HVAC, carpentry, welding, painting, tennis courts, electrical/lighting, sound systems, special events, parking lots and sidewalks.
- Pools/projects is responsible for pool maintenance and large construction project management. Partners with the Topeka Swim Association and the Topeka Master Swim Association.
- Forestry is responsible for care of city trees, the yard material recycling facility, and Holiday lighting on Kansas Avenue.
- Horticulture serves and beautifies the landscaped areas in parks, the Gage Park Rose Garden, the Ward-Meade Botanical Garden, the Kansas Avenue Streetscape, maintains all trails, provides nature tours, operates the Gage Park Greenhouse, and coordinates the displays at the annual Topeka Flower Lawn and Garden Show.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Aquatics Specialist	1.00	1.00	1.00	0.00	0.00
Recreation Specialist III	0.00	0.00	0.00	1.00	1.00
Carpenter	1.00	1.00	1.00	1.00	1.00
City Forester	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	0.00	0.00
Equipment Oper I	1.60	3.00	3.00	2.00	2.00
Equipment Oper II	1.00	0.00	0.00	1.00	1.00
Equipment Oper III	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Horticulturalist	7.00	6.00	6.00	6.00	6.00
HVAC Specialist II	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	15.00	14.00	14.00	14.00	14.00
Maintenance Worker III	2.00	3.00	3.00	3.00	3.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Park Superintendent	1.00	1.00	1.00	1.00	1.00
Arborist I	4.00	2.00	2.00	3.00	3.00
Arborist II	1.00	5.00	5.00	3.00	3.00
Arborist III	4.00	3.00	3.00	4.00	4.00
Supervisor II	1.00	1.00	1.00	0.00	0.00
Supervisor III	1.00	1.00	1.00	2.00	2.00
Welder	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	48.60	49.00	49.00	48.00	48.00

• For 2008, \$25,000 in expenditure finances a colored mulch initiative in the Forestry Division which will generate an estimated \$50,000 in revenue.

Parks and Aquatics Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Enhance the appearance of the city's park system.

<i>Measure:</i>	Monthly Log Check	Monthly Log Check	Monthly Log Check	Monthly Log Check
Maintain a nine-day cycle of mowing and trimming in the parks.	n/a	n/a	n/a	Field Check
Inspect perennial/shrub beds and clean-up by May 15, on an annual basis.	n/a	n/a	n/a	Field Check
Complete the annual renovation of all flower beds by May 31, on an annual basis.	n/a	n/a	n/a	Field Check
Prune 100% of the 6,500 roses in the Reinisch Rose Garden, on an annual basis.	n/a	n/a	n/a	Field Check
Apply herbicides to weeds in Gage Park by April 30 and October 31, on an annual basis.	n/a	n/a	n/a	Field Check

Objective: Enhance the usability and safety of the parks through proper lighting techniques.

<i>Measure:</i> Repair and replace the ball field lights by May 1 with 95% of lights operational throughout the season, on an annual basis.	n/a	95.0%	95.0%	95.0%
<i>Measure:</i> Check and replace street and area lighting on a bi-monthly basis maintaining a 90% functional level throughout the year, on an annual basis.	n/a	90.0%	90.0%	90.0%

Objective: Increase the public awareness of recycled mulch at the Yard Materials Recycling Facility.

<i>Measure:</i> Increase wood chip mulch sales by a minimum of 25% over 2007 sales.	n/a	14.2%	25.0%	25.0%
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Activity Indicators

<i>Indicator:</i> Approximate acres of park land mowed every 7 to 9 days during mowing season.	1,330	1,330	1,330	1,330
<i>Indicator:</i> Total number of shrub/perennial beds.	257	257	257	257
<i>Indicator:</i> Approximate acres of park land sprayed with herbicides, on an annual basis.	n/a	665	665	665
<i>Indicator:</i> Total number of lamps at the athletic field venues, on an annual basis.	670	670	670	670
<i>Indicator:</i> Total number of street lights in the city's parks, on an annual basis.	580	580	580	580
<i>Indicator:</i> Approximate number of truck loads of wood chips sold on an annual basis.	1,119	1,278	1,597	1,996

Special Services Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	307,029	348,901	370,519	366,537	385,003
Contractual Services	76,211	75,363	79,292	78,497	54,266
Other Payments/ Costs	-	-	-	-	-
Commodities	18,391	21,392	22,425	22,201	22,458
Capital Outlay	-	-	-	-	-
Total Program	401,631	445,656	472,236	467,235	461,727

Discussion

The Special Services Division provides active and spectator level leisure service programming. Major responsibilities include:

- Classes, workshops, trips, special events, and social events for preschoolers, senior adults, youth and adults with special needs.
- These programs also provide volunteer opportunities for both youth and adults.
- These programs include opportunities for local citizens to participate in national level athletic competition in both the Senior Olympics and the Special Olympics.
- Provides youth summer day camps, accommodation assessment services for the department, and a college internship program.

Special Services program staff annually serve:

- Approximately 5,900 persons through the Senior Adult program.
- Approximately 600 registrants for the Senior Olympics.
- Approximately 500 participants in the Adaptive Recreation program.
- Approximately 300 registrants in the Creative Play programs.
- Approximately 2,800 volunteers annually donate over 34,000 hours of support for programs and services.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Recreation Spec I	0.00	1.00	1.00	1.00	1.00
Recreation Spec II	2.00	2.00	2.00	2.00	2.00
Recreation Spec III	1.00	1.00	1.00	1.00	1.00
Recreation Spec IV	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	5.00	5.00	5.00	5.00

Notes on Budget and Personnel

- Adaptive Recreation has gained the services of a certified therapy dog.
- There are no significant program changes in 2008.

Special Services Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality leisure programs and services to meet the demands of the public.

<i>Measure:</i>	Implement Phase I of the department's American With Disabilities (ADA) Transition Plan, by 12/31/08.	n/a	n/a	n/a	Transition Plan
<i>Measure:</i>	Partner with local supporters of the Capital Miracle League to fundraise a minimum of \$10,000, by 12/31/08.	n/a	n/a	n/a	New Funds Raised
<i>Measure:</i>	All permanent, benefit-eligible employees attend a minimum of one seminar/conference to enhance programming/management skills, by 12/31/08.	n/a	n/a	n/a	Program Completion Certificate
<i>Measure:</i>	Monitor appropriately the revenues/expenditures of the Gage Park Mini-Train Depot concessions operation to insure revenues exceed expenditures, on an annual basis.	n/a	n/a	Revenue & Expense Reports	Revenue & Expense Reports

Objective: Provide quality customer service for our customers.

<i>Measure:</i>	Update the special services operation manual to enhance customer services, by 12/31/08.	n/a	n/a	n/a	Operation Manual Updated
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Activity Indicators

<i>Indicator:</i>	Approximate attendance in the Special Services Leisure Center in Gage Park, on an annual basis.	3,180	1,894	2,200	2,500
<i>Indicator:</i>	Approximate number of accessibility requests by the public for the department, on an annual basis.	7	5	10	12
<i>Indicator:</i>	Total revenues over total expenditures from the mini-train concession operation in Gage Park.	\$3,166	\$5,779	\$5,000	\$5,000

Community Centers Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,110,216	1,127,031	1,235,293	1,236,383	1,219,591
Contractual Services	516,104	513,913	567,165	561,016	366,066
Other Payments/Costs	20	20	-	-	-
Commodities	52,874	57,858	72,535	70,192	67,909
Capital Outlay	-	-	-	-	-
Total Program	1,679,214	1,698,822	1,874,993	1,867,591	1,653,566

Discussion

The Community Centers Division has facilities located in seven neighborhoods and focus on a wide variety of activities for youth, adults, families, and seniors. Approximately \$275,000 participants partake in programs and services at the community centers on an annual basis.

Programs and services include after school drop-in activities for youth, family activities, special interest classes and workshops, special events, leisure partnerships with other community organizations, and meeting locations for community groups.

The summer day camps continue to be a popular educational and leisure experience for area youth ages 6 to 14 years old. Annually these day camps serve approximately 4,000 registrants with revenue generation in excess of \$250,000.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Recreation Spec I	8.75	8.75	8.75	8.75	8.75
Recreation Spec II	1.00	1.00	1.00	1.00	1.00
Recreation Spec III	5.00	5.00	5.00	5.00	5.00
Recreation Spec IV	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	16.75	16.75	16.75	16.75	16.75

Notes on Budget and Personnel

- The Team Topeka Youth Employment Program was reduced by \$50,000 for 2008.
- The funding for the Abbott Community Center is transferred from the Park Fund to the General Fund for 2008.

Community Centers Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality customer service possible while operating within existing resources.

<i>Measure:</i> Plan and coordinate a minimum of two staff training sessions for full-time, temporary and seasonal employees, by 12/31/08.	4	3	5	4
<i>Measure:</i> Implement and improved marketing strategy for the community centers by conducting public forums to solicit ideas for future programming, by 12/31/08.	n/a	n/a	n/a	Public Forums Completed
<i>Measure:</i> Implement a Youth Advisory Board at each community center to assist staff in determining programs for youth, by 12/31/08.	n/a	n/a	n/a	Youth Board Established

Objective: Become less reliant upon tax support and enhance revenues for programs and services.

<i>Measure:</i> Review fees for programs and services within the centers division by processing comparability surveys with comparable departments in the region, by 10/31/08.	n/a	n/a	n/a	Surveys Completed
<i>Measure:</i> Review the cost effectiveness of all center's operations and make recommendations to the department administration, by 12/31/08.	n/a	n/a	n/a	Cost Reviews Completed
<i>Measure:</i> Process a minimum of four grant applications to help supplement funding requirements within the centers division, on an annual basis.	6	5	4	4

Activity Indicators

<i>Indicator:</i> Total attendance in the city's six community centers.	276,778	274,762	275,000	277,500
<i>Indicator:</i> Total annual registrations for fee based summer day camps (back-to-nature, passport-to-adventure, sports, h-unit, horse'n around, kidz city, and off the hook).	4,080	3,870	4,000	4100
<i>Indicator:</i> Approximate number of permanent, temporary and seasonal staff within the centers divisions.	226	225	227	228

Athletics Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	233,485	241,630	254,403	255,372	265,460
Contractual Services	211,502	211,814	212,435	210,313	206,748
Other Payments/Costs	-	-	-	-	-
Commodities	20,685	21,354	21,075	20,867	21,274
Capital Outlay	-	-	-	-	-
Total Program	465,672	474,798	487,913	486,552	493,482

Discussion

The Athletics Division provides various sports activities for area youth and adults. This program area annually provides leisure experiences for the following:

- Approximately 170 adult basketball teams; approximately 500 summer league adult softball teams; approximately 550 adult volleyball teams; approximately 20 adult soccer teams, approximately 700 youth basketball players; approximately 800 youth volleyball players; and approximately 1,500 participants in youth and adult tennis.
- Provides concession venues at the Rueger Park Softball Complex and the five city swimming pools.

This program area annually partners with such community organizations as the:

- Sunflower Soccer Association
- Topeka Tennis Association
- YMCA of Topeka
- Sunflower State Games
- U.S.D. 501 School District
- National Youth Sports Coaches Assoc. of Kansas
- Kansas Amateur Softball Association

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Recreation Spec. II	2.00	2.00	2.00	2.00	2.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant program changes budgeted for 2008.

Athletics Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality leisure programs and services to meet the demands of the public.

<i>Measure:</i> Host the 2008 A.S.A. State Slow Pitch Softball Tournament at the Rueger Park Softball Complex by 9/15/08.	28 teams	26 teams	36 teams	32 teams
<i>Measure:</i> Evaluate all adult indoor and outdoor sports facilities and draft a written 5-year Facility Improvement Plan, by 12/31/08.	n/a	n/a	n/a	Facility Improvement Plan
<i>Measure:</i> Implement a new youth special event, league or tournament , and recruit a local sponsor, by 12/31/08.	n/a	n/a	n/a	Final Report Completed

Objective: Provide quality work enrichment opportunities for staff within the athletics division.

<i>Measure:</i> All permanent, benefit-eligible employees attend a Kansas Recreation and Park Association (KRPA) or similar conference, workshop or seminar to enhance programming skills, by 12/31/08.	n/a	n/a	n/a	Program Completion Certificate
<i>Measure:</i> All program supervisors to complete a written personal evaluation for all temporary and seasonal employees prior to their last day of employment, on an annual basis.	n/a	60.0%	70.0%	75.0%

Activity Indicators

<i>Indicator:</i> Total individual registrations for the youth sports programs (basketball and volleyball).	1,389	1,252	1,275	1,300
<i>Indicator:</i> Total team registrations for the adult sports programs (basketball, soccer, softball and volleyball).	1,121	1,161	1,150	1,175
<i>Indicator:</i> Approximate number of temporary/seasonal employees within the athletic division.	52	53	53	53

Performing Arts Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	274,659	266,731	288,144	289,589	306,896
Contractual Services	106,752	103,848	99,846	98,848	96,736
Other Payments/Costs	9,393	10,325	10,000	9,900	10,000
Commodities	30,110	25,858	30,275	29,974	30,250
Capital Outlay	-	-	-	-	-
Total Program	420,914	406,762	428,265	428,311	443,882

Discussion

- The Helen Hocker Theater Division enhances the artistic and cultural experiences of youth, adults and families in the Topeka community. This program area annually provides the following activities:
Youth theater productions, adult and family theater productions, summer theater camps, theater workshops and classes, volunteer opportunities for theater enthusiasts, both youth and adults, and outreach theater community service projects.
- The Bath House Players theater program for area youth ages 14 to 18.
- A Topeka Youth Players theater program for area youth ages 11 to 13.
- A Star Struck Players theater program for area youth ages 7 to 10.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	1.00
Technical Theatre Specialist	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant program changes budgeted for 2008.

Performing Arts Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality theater programming and services to meet the demands of the public.

<i>Measure:</i> Implement a new performing group for youth ages 7 - 10, similar to the Topeka Youth Players, by 12/31/08.	n/a	n/a	n/a	New Youth Group
<i>Measure:</i> Evaluate the recruitment process of theater technical volunteers and then initiate strategies to increase the number of adult technical volunteers by 10 over 2007, by 12/31/08.	n/a	n/a	n/a	10 new volunteers

Objective: Enhance the theater experience for the supporters of the Helen Hocker Theater for the Performing Arts.

<i>Measure:</i> Achieve a 95% or better average approval rating on the returned theater customer comment cards, by 12/31/08.	95.0%	95.0%	96.0%	96.0%
<i>Measure:</i> Pursue theater facility and program partnership opportunities with outside community entities, by 12/31/08.	n/a	n/a	3 new Partnerships	1 new Partnership

Activity Indicators

<i>Indicator:</i> Total attendance for youth and family theater shows.	3,412	4,861	5,000	5,250
<i>Indicator:</i> Approximate number of adult and youth theater volunteers.	200	224	200	210
<i>Indicator:</i> Approximate number of volunteer hours at the theater.	18,302	17,069	15,000	15,500

Old Prairie Town Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	259,222	251,208	264,566	250,111	267,076
Contractual Services	48,947	52,521	55,885	55,314	52,640
Other Payments/Costs	4,263	6,009	6,500	6,435	6,500
Commodities	25,050	24,633	34,797	34,449	33,342
Capital Outlay	-	-	-	-	-
Total Program	337,482	334,371	361,748	346,309	359,558

Discussion

The Old Prairie Town at Historic Ward-Meade is a unique attraction that contains a botanical garden, the Ward-Meade home, and Prairie Crossings, a historical turn-of-the-century town.

Annually the Old Prairie Town at Historic Ward-Meade program area will –

- Serve approximately 3,000 volunteer meals.
- Host over 35 weddings and receptions.
- Provide tours for approximately 4,000 visitors annually.
- Accommodate approximately 11,000 visitors at the annual Apple Festival in October.
- Maintain and program out of the eleven buildings on this historic park site.
- Host the annual Holiday Happenings, a Victorian Christmas tradition each December for approximately 380 guests.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation Spec. II	2.00	2.00	2.00	2.00	2.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant program changes budgeted for 2008.

Old Prairie Town Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality leisure programs and services to meet the demands of the public.

<i>Measure:</i> Achieve a 95% average approval rating on the customer comment cards completed by visitors and participants to the park in the following areas: Tours, rentals, meals and programs, on an annual basis.	98.0%	98.0%	98.0%	98.0%
<i>Measure:</i> Implement a new Kids Summer Camp for ages 11 - 14 with a minimum of 10 youth per week by 7/1/08.	n/a	n/a	n/a	New Kids Camp

Objective: Annually attract more visitors to Old Prairie Town at Historic Ward-Meade Site.

<i>Measure:</i> Contract for a additional billboard sign along I-70 east of Topeka that promotes Old Prairie Town as a tourist attraction, by 12/31/08.	n/a	n/a	n/a	Billboard Sign Erected
<i>Measure:</i> Research and identify a historic structure to purchase and relocate to Old Prairie Town, by 12/31/08.	n/a	n/a	n/a	Purchase Agreement

Activity Indicators

<i>Indicator:</i> Approximate total annual attendance at Old Prairie Town.	62,500	65,000	67,000	69,000
<i>Indicator:</i> Total number of annual programs at Old Prairie Town.	165	170	175	180
<i>Indicator:</i> Total number of historic structures on the grounds of Old Prairie Town.	14	14	15	16
<i>Indicator:</i> Approximate total of annual attendance at the annual Apple Festival in October.	11,000	8,000	11,000	11,500
<i>Indicator:</i> Total number of weddings in Old Prairie Town on an annual basis.	22	15	20	25

Concessions Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	49,775	47,089	47,870	48,001	53,132
Contractual Services	3,450	2,955	4,050	4,010	3,872
Other Payments/Costs	9,785	7,778	9,700	9,603	9,000
Commodities	88,935	80,894	86,275	85,412	81,880
Non-Cash Expenditure	-	-	-	-	-
Other Financial Uses	-	-	-	-	-
Total Program	151,945	138,716	147,895	147,026	147,884

Discussion

The concessions program provides the visiting public with food and refreshments in conjunction with the department's various programs and events.

Concessions services are operated at the following locations –

- Rueger Park Softball Complex.
- Felker Park Softball Complex.
- Blaisdell Family Aquatic Center, Crestview Pool, Garfield Pool, Hillcrest Family Aquatic Center, and Oakland Pool.
- Gage Park Mini-Train Depot.
- Gage Park Carousel.

Personnel Schedule (in Full-Time Equivalents)

There are no FTE positions in this program. Personnel Services is budgeted for temporary employees.

Notes on Budget and Personnel

- There are no significant program changes budgeted for 2008.

Concessions Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: The concessions program operates within the financial parameters of the annual operating budget.

<i>Measure:</i> Monitor appropriately the revenues/expenditures of the concessions operation to insure that revenues exceed expenditures, on an annual basis.	(\$6,130)	(\$18,403)	\$2,105	\$1,282
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Activity Indicators

<i>Indicator:</i> Total annual revenues from the concessions operation (includes swimming pools, softball, mini-train and carousel).	\$145,815	\$120,313	\$150,000	\$147,000
<i>Indicator:</i> Total annual expenditures from the concessions operation (includes swimming pools, softball, mini-train and carousel).	\$151,945	\$138,716	\$147,026	\$145,718

Golf Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	351,903	263,804	146,328	134,314	135,484
Contractual Services	134,611	319,109	520,316	515,114	533,389
Other Payments/Costs	25,097	25,258	28,000	27,720	26,500
Commodities	185,152	127,898	97,075	96,105	91,650
Capital Outlay	-	-	-	-	-
Debt Service	17,253	-	-	-	-
Non-Cash Expenditures	67,881	57,154	65,000	64,350	50,208
Other Financial Uses	-	-	-	-	-
Total Program	781,897	793,223	856,719	837,603	837,231

Discussion

- The Golf Division is responsible for the administration and operation of the 18-hole Cypress Ridge Golf Course (formerly Topeka Public Golf Course). Open 362 days per year, it is one of the most popular courses in Kansas, with around 30,000 rounds annually, over the last three years or so. Rounds played have decreased as a result of economic conditions and, to some extent, the development of Eagle Bend Golf Course next to Lawrence. The Golf course expects a rebound in rounds played with course maintenance being provided by Billy Casper Golf.
- Each year, the golf course hosts approximately 40 outside golf events, along with 9 weekly golf leagues. Approximately 70 boys and girls participate in the summer Junior Golf Program.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Golf Professional Manager	1.00	1.00	1.00	1.00	1.00
Golf Course Manager	1.00	1.00	0.00	0.00	0.00
Maintenance Worker II	2.00	2.00	0.00	0.00	0.00
Maintenance Worker III	1.00	0.00	0.00	0.00	0.00
Master Mechanic	1.00	1.00	0.00	0.00	0.00
Recreation Spec I	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	1.00	0.00	0.00	0.00
Total Program FTEs	9.00	8.00	3.00	3.00	3.00

Notes on Budget and Personnel

- Revenues are expected to exceed expenditures in 2008, including the Concessions operation.
- Seven percent of the daily green fees/annual permits are earmarked to fund future capital improvement projects on the golf course.
- City of Topeka entered into a contract with Billy Casper Golf, LLC to provide maintenance activities to the golf course effective May 15, 2006, resulting in a reduction of 5.0 FTE positions.

Golf Course Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide quality golf programs and services to meet the demands of the public.

<i>Measure:</i> Continue to make improvements to the golf course as outlined in the Cypress Ridge GC Master Plan and the Cypress Ridge GC Business Plan as funding is available, by 12/31/08.	n/a	n/a	Master Plan & Business Plan	Master Plan & Business Plan
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Objective: The golf course operates within the financial parameters of the annual operating budget.

<i>Measure:</i> Monitor appropriately the revenues/expenditures of the golf course operation to insure revenues exceed expenditures, on an annual basis.	(\$137,038)	(\$140,716)	(\$97,903)	(\$48,081)
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Activity Indicators

<i>Indicator:</i> Total rounds of golf played at the golf course.	27,630	26,462	30,000	32,500
<i>Indicator:</i> Total revenues from the golf course operation.	\$644,859	\$652,507	\$739,700	\$789,500
<i>Indicator:</i> Total expenditures from the golf course operation.	\$781,897	\$793,223	\$837,603	\$837,581

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Planning Department

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Planning Department—Budget Overview

Description

The Topeka Planning Department is a full service land use planning organization serving the citizens of both the City of Topeka and 3 mile extraterritorial jurisdiction. The Department provides many services including current, transportation and long range planning. Current Planning includes the processing of applications for rezoning, subdivision plats, rights-of-way vacation, zoning appeals, amendments to the Zoning and Subdivision Ordinances, and zoning enforcement. Transportation Planning services include demographic research and regional transportation planning. Long Range Planning includes the development of neighborhood plans, development of the various elements of the Comprehensive Plan, administration of the Neighborhood Revitalization Tax Rebate and Facade Improvement programs, annexation studies, and other issues concerning the growth and development of the community.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Expenditures					
Planning	974,091	1,001,161	1,165,881	1,201,924	1,082,407
Total Expenditures	974,091	1,001,161	1,165,881	1,201,924	1,082,407
Percent Change		2.8%	16.5%	20.1%	-7.2%
Financing					
General Fund	836,704	894,404	906,889	906,889	880,499
Federal Grants	43,810	106,757	258,992	295,035	201,908
Shawnee County	-	-	-	-	-
Application Fees	62,224	-	-	-	-
Carryover from Prior Year	31,353	-	-	-	-
Total Financing	974,091	1,001,161	1,165,881	1,201,924	1,082,407

Significant Features

- Reduction in consulting services from approved 2007 budget due to decreased need for these services.
- Four major studies are planned in 2007: Unified Development Code; Downtown Plan; Long Range Transportation Plan update; and the Intelligent Transportation Systems plan
- Additional federal resources in 2007 will be used to fund a portion of the above studies.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- The General Fund budget is reduced by 2.9 percent from 2007 to 2008.

Personnel Summary by Program (in Full-Time Equivalent)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Planning	14.00	14.00	14.00	14.00	14.00
Total FTEs	14.00	14.00	14.00	14.00	14.00

Planning Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	724,782	795,609	896,150	910,217	937,618
Contractual Services	237,337	152,481	259,731	284,657	138,289
Commodities	8,937	11,271	9,500	6,500	6,200
Capital Outlay	2,998	-	500	550	300
Other Financial Uses	37	41,800	-	-	-
Total Program	974,091	1,001,161	1,165,881	1,201,924	1,082,407

Discussion

The intended overall outcome of a successful land use and development planning program is an improved community that enjoys rising property values, strong neighborhoods, a healthy housing and commercial real estate market, high paying new jobs, an efficient highway and transit system, a dynamic downtown, safe parks and interconnected trail systems, and a community that is growing and attracting new residents and business investments. Indications of success in achieving these outcomes that can be tracked and measured include the number and speed of staff processing of the several types of applications, the completion of the various plan elements and studies and their adoption by the Planning Commission and legislative bodies, and implementation of recommended initiatives in the Comprehensive Plan in the City budget. Further details of programs and activities are contained in the 2005 Annual Report available in the Planning Department.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	0.00	0.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Planner I	2.00	2.00	3.00	3.00	3.00
Planner II	4.00	4.00	4.00	4.00	4.00
Planner III	1.00	1.00	1.00	1.00	1.00
Planning Director	1.00	1.00	1.00	1.00	1.00
Deputy Planning Director	1.00	1.00	1.00	1.00	1.00
Zoning Inspector II	1.00	1.00	1.00	1.00	1.00
Zoning Inspector IV	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	14.00	14.00	14.00	14.00	14.00

Notes on Budget and Personnel

- No programmatic changes.

Planning Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Timely and professional processing of current case applications

<i>Measure:</i> Percent of cases (zoning, subdivision, landmarks) processed according to published schedules	98.0%	98.0%	98.0%	98.0%
<i>Measure:</i> Percent of recommendations accepted by the Planning Commission	95.0%	95.0%	95.0%	90.0%

Objective: Effective enforcement of the Zoning Code.

<i>Measure:</i> Percent of court cases won.	95.0%	99.0%	99.0%	99.0%
<i>Measure:</i> Percent of court cases cleared	59.0%	60.0%	75.0%	75.0%
<i>Measure:</i> Percent of cases with voluntary compliance	55.0%	50.0%	75.0%	75.0%

Objective: Continued development and implementation of the Comprehensive Plan elements.

<i>Measure:</i> Park Plan - revisions	n/a	n/a	n/a	100.0%
<i>Measure:</i> Develop fringe area policies	50.0%	50.0%	75.0%	100.0%
<i>Measure:</i> Completion of annexation consents (contiguous)	100.0%	100.0%	100.0%	n/a
<i>Measure:</i> Neighborhood plans completed/updated	100.0%	n/a	2	2
<i>Measure:</i> Transportation Plan update	n/a	n/a	100.0%	n/a
<i>Measure:</i> Intelligent Transportation Systems Plan	n/a	n/a	100.0%	n/a
<i>Measure:</i> Highway 24 Corridor Plan				75.0%

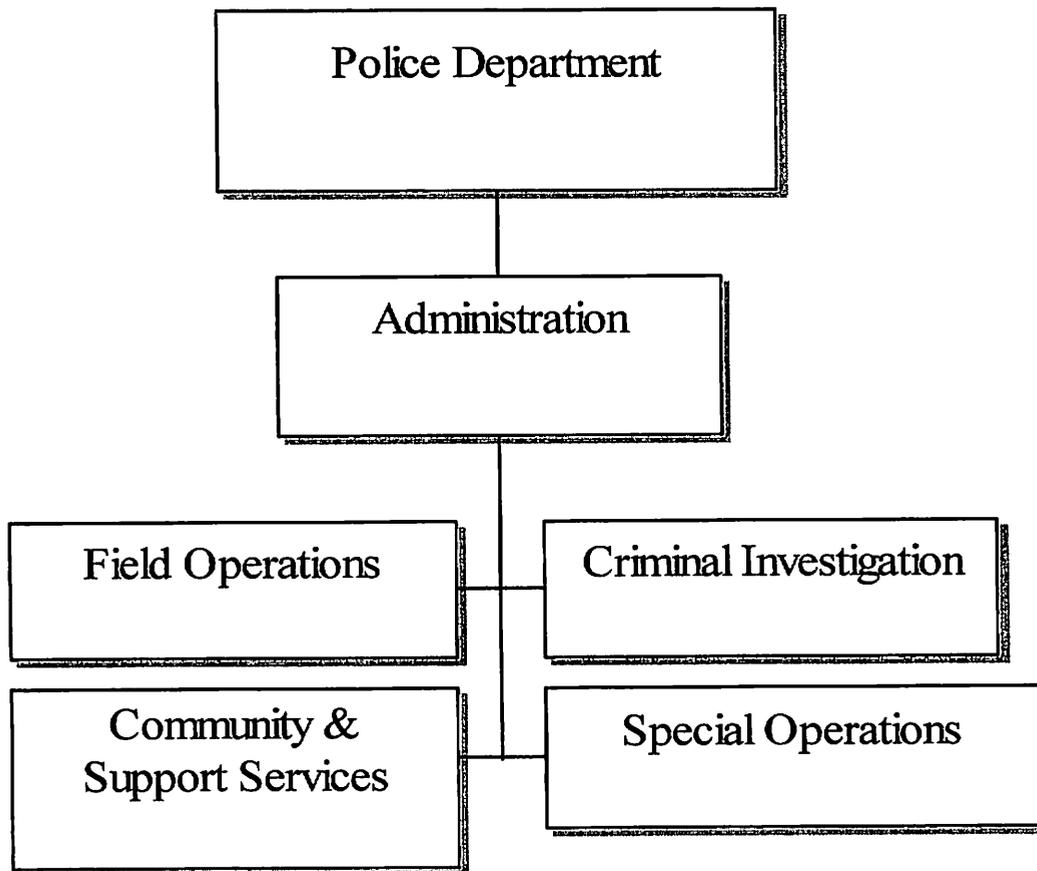
Objective: Continued development and updating of the land development regulations.

<i>Measure:</i> Unified Development Code - percent complete	25.0%	50.0%	75.0%	100.0%
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Activity Indicators

Indicator: Number of zoning enforcement cases investigated.	600	600	600	600
Indicator: Number of priority areas annexed.	5	5	0	n/a
Indicator: Percent of building permits reviewed within two days.	100.0%	100.0%	98.0%	100.0%
Indicator: Percent of site plans reviewed within one week.	100.0%	100.0%	98.0%	100.0%
Indicator: Complete rezonings or enactments of the remaining resolutions of intent.	95.0%	100.0%	100.0%	n/a

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Police Department—Budget Overview

Description

The Police Department protects life and property; prevents crime; apprehends criminals; recovers stolen property; enforces regulatory ordinances; and provides general police services through positive interaction and equality of services for all citizens of the community, 24 hours a day, 365 days a year. The Police Department utilizes 355 full time employees, divided into four divisions; Administration, Community & Support Services, Criminal Investigations, Field Operations, and Special Operations, to carry out its motto, "To Protect and To Serve with Honor."

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Expenditures					
Administration	1,414,484	1,467,197	1,469,221	1,489,747	1,537,406
Field Operations	11,866,006	13,531,231	13,507,082	13,706,103	13,606,981
Criminal Investigation	4,215,000	4,182,413	4,521,156	4,592,829	4,688,112
Community & Support Services	4,769,291	5,168,363	5,208,412	5,146,438	4,921,849
Special Operations	2,726,526	3,325,797	2,819,140	2,868,874	3,829,552
Total Expenditures	24,991,307	27,675,001	27,525,011	27,803,991	28,583,900
Percent Change		10.7%	-0.5%	0.5%	3.8%

Financing

General Fund	24,307,903	27,381,932	27,261,503	27,618,935	28,473,562
Federal Grants	683,404	293,069	263,508	185,056	110,338
Total Financing	24,991,307	27,675,001	27,525,011	27,803,991	28,583,900

Significant Features

- The 2007 Estimate for the General Fund exceeds the Adopted amount by \$357,432 to pay the unbudgeted costs of the FOP contract, which was implemented after the 2007 budget was adopted. The 2008 budget is impacted by budget reductions that may impact the level of service provided by the Department.
- The City Manager recommended and the Council approved \$800,000 to purchase Police vehicles in 2007. For 2008, monies will have to be allocated from a pool of monies in the General Improvement Fund if vehicles are to be purchased.
- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- The State of Kansas increased the contributions to the Kansas Police and Fire (KP&F) retirement system by 0.54 percent. The KP&F increase costs \$100,292.
- The 2008 recommendation maintains current levels of staffing, except for the addition of the Weed and Seed Coordinator, which is being changed from a contractual agreement to city employee status. The budget reflects a significant re-organization.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Administration	17.00	17.00	17.00	18.00	18.00
Field Operations	206.00	207.00	207.00	179.00	180.00
Criminal Investigation	69.00	70.00	70.00	56.00	56.00
Community & Support Services	47.00	47.00	59.00	59.00	59.00
Special Operations	16.00	16.00	2.00	43.00	43.00
Total FTEs	355.00	357.00	355.00	355.00	356.00

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,320,721	1,364,298	1,313,717	1,334,260	1,399,084
Contractual Services	59,046	70,451	127,664	124,954	113,487
Other Payments/Costs	1,243	189	1,000	500	-
Commodities	33,474	32,259	26,840	30,033	24,835
Capital Outlay	-	-	-	-	-
Total Program	1,414,484	1,467,197	1,469,221	1,489,747	1,537,406

Discussion

The Administration Division performs accounting, budget preparation, payroll services, procurement, public information, policy review, research and development, planning, and personnel services for the entire Department, Recruiting and Hiring, and Professional Standards Unit. These functions include liaison with citizens, City government officials and other City departments, as well as day-to-day Police Department operational procedures and services.

The Policy Review Unit is responsible for assuring compliance with accreditation standards. Accreditation assures the public the Police Department meets established standards for law enforcement agencies. The Department received accreditation in March 2000 and achieved re-accreditation in 2003 and 2006.

The Professional Standards Unit assists in the hiring process and conducts investigations at the direction of the Chief of Police. This unit also receives and conducts all complaint investigations and all inquiries made by citizens.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Chief of Police	1.00	1.00	1.00	1.00	1.00
Asst. Chief	2.00	2.00	2.00	2.00	2.00
Lieutenant, Police	0.00	0.00	0.00	1.00	1.00
Division Cmdr. (Major)	5.00	5.00	5.00	5.00	5.00
Public Relations Specialist	1.00	1.00	1.00	1.00	1.00
Office Assistant II	6.00	6.00	6.00	5.00	5.00
Office Assistant III	2.00	2.00	1.00	2.00	2.00
Accountant I	0.00	0.00	1.00	0.00	0.00
Accountant II	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	17.00	17.00	17.00	18.00	18.00

Notes on Budget and Personnel

- The increase in 1.0 FTE positions is a result of a reorganization within the Department.
- \$60,000 is budgeted in Administration to join with Shawnee County to fund the Shawnee County Family Resource Center's Juvenile Intake Program.

Administration Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: To meet the citizens' expectations for performance of duties and responsiveness to concerns.

<i>Measure:</i> Percent of residents rating the overall performance of the Topeka Police Department as very satisfied or satisfied on the Department Survey.	65.0%	65.0%	65.0%	80.0%
<i>Measure:</i> Complete investigation of citizen generated complaints 85% of the time within 15 working days.	n/a	92.0%	90.0%	90.0%

Objective: Share with the community and surrounding areas what kind of employment opportunities the Police Department has to offer.

<i>Measure:</i> Number of job fairs attended by Hiring and Recruiting officer each month.	1.75	3	2	2
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Activity Indicators

<i>Indicator:</i> Number of interest cards for police officer positions received by Human Resources.	750	533	500	500
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Field Operations Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	10,881,665	12,122,613	12,350,576	12,525,754	12,535,845
Contractual Services	318,309	406,407	372,612	371,347	314,369
Commodities	666,032	916,488	704,994	731,002	692,767
Capital Outlay	-	85,723	78,900	78,000	64,000
Total Program	11,866,006	13,531,231	13,507,082	13,706,103	13,606,981

Discussion

The Field Operations Division is divided into six Zones. Each Zone utilizes marked and unmarked patrol cars to provide patrol and traffic enforcement services to citizens of Topeka.

The Field Operations Division plans and executes a continuous police presence, provides timely emergency response and provides immediate enforcement action to criminal acts to all areas of the community twenty-four hours a day. The Police Department strives to reduce the response time to all calls for service and increase the feeling of security in homes and neighborhoods through efficient scheduling of personnel resources and technological advances in equipment.

The Zone concept allows administration and supervisors to focus on geographic areas as opposed to functional responsibilities. This concept reinforces the Community Policing concept by building Zone ownership by the officers and allows for a stronger relationship with the citizens in the zone. With ownership and the community relationship, the officers provide a more directed focus on patrol responsibilities, traffic enforcement, and crime trends to address community concerns.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Aircraft Mechanic II	0.00	0.00	1.00	0.00	0.00
Crime Analyst I	0.00	0.00	0.00	1.00	1.00
Crime Analyst II	0.00	0.00	0.00	1.00	1.00
Police Patrol Officer	153.00	154.00	154.00	129.00	129.00
Police Corporal	22.00	22.00	22.00	20.00	20.00
Police Sergeant	23.00	22.00	22.00	20.00	20.00
Lieutenant, Police	8.00	9.00	8.00	8.00	8.00
Weed & Seed Administrator	0.00	0.00	0.00	0.00	1.00
Total Program FTEs	206.00	207.00	207.00	179.00	180.00

Notes on Budget and Personnel

- This division is impacted by the re-organization.

Field Operations Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: The citizen's perception of safety and security is increased by high profile patrol activities.

<i>Measure:</i> To enhance this perception and to increase the citizen satisfaction in police services the Topeka Police Department will maintain high visibility marked vehicles on routine patrol. The Department will maintain optimal staffing levels 100% of the time.	n/a	n/a	n/a	100.0%
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Objective: Police Services to victims of crimes should be at the highest level.

<i>Measure:</i> The Topeka Police Department will maintain a 75% or better satisfied rating on community surveys.	n/a	n/a	n/a	75.0%
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Objective: Active partnerships between the public and the police department to resolve problems leads to crime reduction and citizen satisfaction.

<i>Measure:</i> Officers will attend 75% of all Neighborhood Improvement Association and Neighborhood Association meetings.	n/a	n/a	n/a	75%
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<i>Measure:</i> Officers attending meetings will notify the respective Lieutenant and an action plan for addressing problems will be established 100% of the time.	n/a	n/a	n/a	100%
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Objective: The Community wants a responsive police department.

<i>Measure:</i> To ensure community issues are known by police administrators thereby ensuring responsiveness, the Field Operations Division Commander or Field/Assistant Field Commanders will attend one community meeting per month 80% of the time.	n/a	n/a	n/a	80%
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Activity Indicators

<i>Indicator:</i> Number of assigned call responses.	142,415	142,464	143,000	144,000
<i>Indicator:</i> Number of initiated activities of a police nature.	74,083	96,958	86,000	86,000
<i>Indicator:</i> Traffic accidents responded.	5,330	5,330	5,335	5,400

Criminal Investigation Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	4,084,615	4,040,524	4,372,178	4,440,548	4,556,845
Contractual Services	48,840	60,857	63,715	62,765	62,217
Commodities	81,545	81,032	85,263	89,516	69,050
Capital Outlay	-	-	-	-	-
Total Program	4,215,000	4,182,413	4,521,156	4,592,829	4,688,112

Discussion

Detectives investigate criminal acts, identify suspects, and prepare cases for prosecution. The Criminal Investigation Division consists of the Adult Investigation, Juvenile, Criminal Intelligence, and Scientific Investigation sections.

The Adult Investigation Section investigates crimes against persons and property. Violent crimes include homicide, robbery, and aggravated assault. Property crimes include burglary, thefts, and financial crimes.

The Juvenile Investigation Section investigates, identifies, and arrests suspects involved in juvenile crime (under age 18) with emphasis on repeat offenders. The Juvenile Investigation Section also investigates missing children reports and Child-in-Need-of-Care cases. The Juvenile Section also works closely with several social service and child advocate agencies, including Social Rehabilitation Services (SRS), Court Appointed Special Advocates (CASA), local school districts, Juvenile Intake and Assessment, and the Juvenile Detention Center.

Criminal Intelligence is a proactive investigative unit that supports the other units with intelligence and conducts covert investigations of identified problems. Specialty units consist of General Operations, Polygraph Unit, and Criminal Intelligence.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Police Patrol Officer	19.00	18.00	18.00	8.00	8.00
Crime Analyst	2.00	1.00	1.00	0.00	0.00
Crime Analyst II	0.00	1.00	1.00	0.00	0.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Police Detective	34.00	34.00	34.00	34.00	34.00
Police Sergeant	10.00	11.00	11.00	10.00	10.00
Lieutenant, Police	3.00	3.00	3.00	2.00	2.00
Total Program FTEs	69.00	70.00	70.00	56.00	56.00

Notes on Budget and Personnel

- This division is impacted by the re-organization.

Criminal Investigation Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Maintain a clearance rate of assigned Part 1 Violent Crimes against persons (homicide, rape, robbery, and aggravated assault) above 4 year average of 70.1%.

<i>Measure:</i> Clearance rate	70.0%	54.0%	73.0%	74.0%
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Objective: Assign 90% of cases that meet assignment criteria by the next business day.

<i>Measure:</i> Percent cases assigned by next business day.	90.0%	91.0%	90.0%	91.0%
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Activity Indicators

<i>Indicator:</i> Number of violent part 1 crimes cases assigned.	682	403	672	665
<i>Indicator:</i> Number of violent part 1 crimes cases cleared.	476	219	470	458
<i>Indicator:</i> Number of cases assigned.	7,248	7,800	7,695	7,653

Community & Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	2,715,322	2,752,961	2,878,505	2,858,899	2,898,801
Contractual Services	1,595,596	1,981,195	2,130,314	2,084,942	1,829,279
Other Payments and Costs	-	-	-	-	-
Commodities	203,299	431,137	199,593	202,597	193,769
Capital Outlay	255,074	3,070	-	-	-
Total Program	4,769,291	5,168,363	5,208,412	5,146,438	4,921,849

Discussion

The Community & Support Services Division consists of Animal Control, Records, Information Technology, Property & Impound, Crime Prevention, School Resource Officers, Volunteer Services and Training. The purpose of the Community & Support Services Division is to provide support functions in furtherance of activities performed throughout the rest of the department. Each section, within the Division, provides services to both Topeka Police Department employees and the citizens of Topeka.

- The Training Section is responsible for all training functions for police officers, including recruit academies and annual recertification training and officers attending out of town training functions. Seminars are hosted by the Training Unit and officers receive specialized training opportunities at these schools.
- The Records Section is the central repository for all reports generated by officers throughout the department. Report dissemination to officers and the public is accomplished through Records.
- The main goal of the IT staff is to ensure systems are functioning properly so personnel can complete tasks in an efficient manner.
- Property & Impound is responsible for storing and securing all items seized or found by officers.
- Animal Control is charged with enforcement of City Code as it relates to animals throughout the City.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Police Sergeant	1.00	1.00	4.00	4.00	4.00
Lieutenant, Police	1.00	1.00	2.00	2.00	2.00
Police Patrol Officer	0.00	0.00	6.00	6.00	6.00
Supervisor I	2.00	2.00	2.00	2.00	2.00
Supervisor II	2.00	2.00	2.00	2.00	2.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	6.00	6.00	6.00	6.00	6.00
Inventory Specialist	4.00	5.00	5.00	5.00	5.00
Office Assistant I	3.00	3.00	3.00	3.00	3.00
Office Assistant II	24.00	23.00	24.00	23.00	23.00
Office Assistant III	0.00	0.00	0.00	1.00	1.00
Office Specialist	0.00	0.00	1.00	1.00	1.00
System Developer II	2.00	2.00	2.00	2.00	2.00
User System Consultant II	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	47.00	47.00	59.00	59.00	59.00

Notes on Budget and Personnel

- Funding to Helping Hands Humane Society is \$340,000 in 2008, no increase from the 2007 level.
- The \$85,000 grant to Safe Streets, a grass-roots neighborhood crime prevention program, is financed from this program.

Community & Support Services Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: To provide the most efficient and professional service to the public and members of the law enforcement community in the collection, storage and dissemination of criminal justice information.

<i>Measure:</i> All offense reports will be entered into the computer system within 1.5 days of receipt.	1.50	1.25	1.25	1.25
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Objective: Provide law enforcement liaison to public middle schools that will provide counseling, teaching, and law enforcement functions to assist in the reduction of crime and enhance overall school safety.

<i>Measure:</i> Number of one-on-one student contacts per quarter per School Resource Officer.	110	104	100	100
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Objective: Provide quality, state of art, cost effective training for Topeka Police Officers by maintaining a training curriculum that will meet State and Local requirements and needs of the officers.

<i>Measure:</i> 100% of sworn officers will complete the required minimum of 40 hours in-service by June 30th.	100%	100%	100%	100%
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Objective: Provide the community with different Crime Prevention topics.

<i>Measure:</i> Number of public speaking presentations on Crime Prevention topics.	8	5	5	5
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Activity Indicators

<i>Indicator:</i> Merchant Guard Licenses issued/renewed by Licensing Unit	527	619	600	600
<i>Indicator:</i> Fingerprints for Outside Entities by Licensing Unit	1,332	1,688	1,500	1,500
<i>Indicator:</i> Total Case Numbers processed by Records	35,036	33,339	34,000	34,000
<i>Indicator:</i> Alarms Processed by Alarm Unit	8,676	7,779	8,500	7,500
<i>Indicator:</i> Total Calls responded to by the Animal Control Unit	10,254	10,267	10,250	10,250
<i>Indicator:</i> Number of Middle School Students contacted by School Resource Officers	2,663	2,497	3,000	3,000

Special Operations Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	2,358,699	2,218,992	2,397,794	2,435,289	3,243,893
Contractual Services	202,782	211,012	193,668	216,038	367,329
Commodities	202,188	193,071	227,678	217,547	218,330
Capital Outlay	(37,143)	702,722	-	-	-
Total Program	2,726,526	3,325,797	2,819,140	2,868,874	3,829,552

Discussion

The Special Operations Division focuses on assisting the Uniform Division with the use of officers trained in specialized areas by addressing crime issues as they develop.

Special Operations provide direct assistance with the Helicopter Unit, Bike Unit, Motorcycle Unit and the Canine Teams. These units are available to respond to calls for service as needed to assist patrol officers using their areas of expertise and specialized equipment to provide the best service available to citizens.

The Narcotics Unit is responsible for investigation of crimes related to the sale of drugs, Vice and Alcohol and crime issues related to criminal enterprises. The Tactical Unit, Negotiators and Bomb Squad are available to respond to incidents that require specialized training used to defuse dangerous situations faced by Uniform Officers and the citizens.

All these units monitor and respond to current crime trends to quickly address spikes in criminal activity whether it is geographical or based on group or individual activities. The rapid response to these problems will result in the reduction of crime.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accountant I	1.00	1.00	0.00	0.00	0.00
Aircraft Mechanic II	0.00	0.00	0.00	1.00	1.00
Police Patrol Officer	6.00	6.00	0.00	34.00	34.00
Police Sergeant	4.00	4.00	1.00	4.00	4.00
Police Corporal	0.00	0.00	0.00	3.00	3.00
Lieutenant, Police	2.00	2.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	0.00	0.00	0.00
Office Specialist	1.00	1.00	0.00	0.00	0.00
Total Program FTEs	16.00	16.00	2.00	43.00	43.00

Notes on Budget and Personnel

- This Division was newly formed to provide a focus for the special operations teams.

Special Operations Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: The citizen's perception of safety and security is increased by high profile patrol activities.

<i>Measure:</i> To enhance this perception and to increase the citizen satisfaction in police services the helicopter will perform random patrol duties 4 hours per day.	n/a	n/a	n/a	4.00
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Objective: Citizen satisfaction is increased as crime, disorder, vulnerability and harm are prevented and reduced.

<i>Measure:</i> The Bicycle Unit will identify and target one area, individual or group of individuals per week that is affecting the crime; causing disorder or causing harm in the community. They will resolve the identified issue 70% of the time.	n/a	n/a	n/a	70%
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Objective: To address drug activity in neighborhoods and in the community.

<i>Measure:</i> The Narcotics Unit will follow-up on all citizen complaints and will ensure that a follow-up investigation is completed by the Unit or assigned to Uniform Division. Citizens leaving contact information will receive follow-up phone calls 100% of the time.	n/a	n/a	n/a	100%
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Objective: To establish a responsive police department.

<i>Measure:</i> To ensure community issues are known by police administrators thereby ensuring responsiveness, the Special Operations Division Commander or Assistant Division Commander will attend one community meeting per month 80% of the time.	n/a	n/a	n/a	80%
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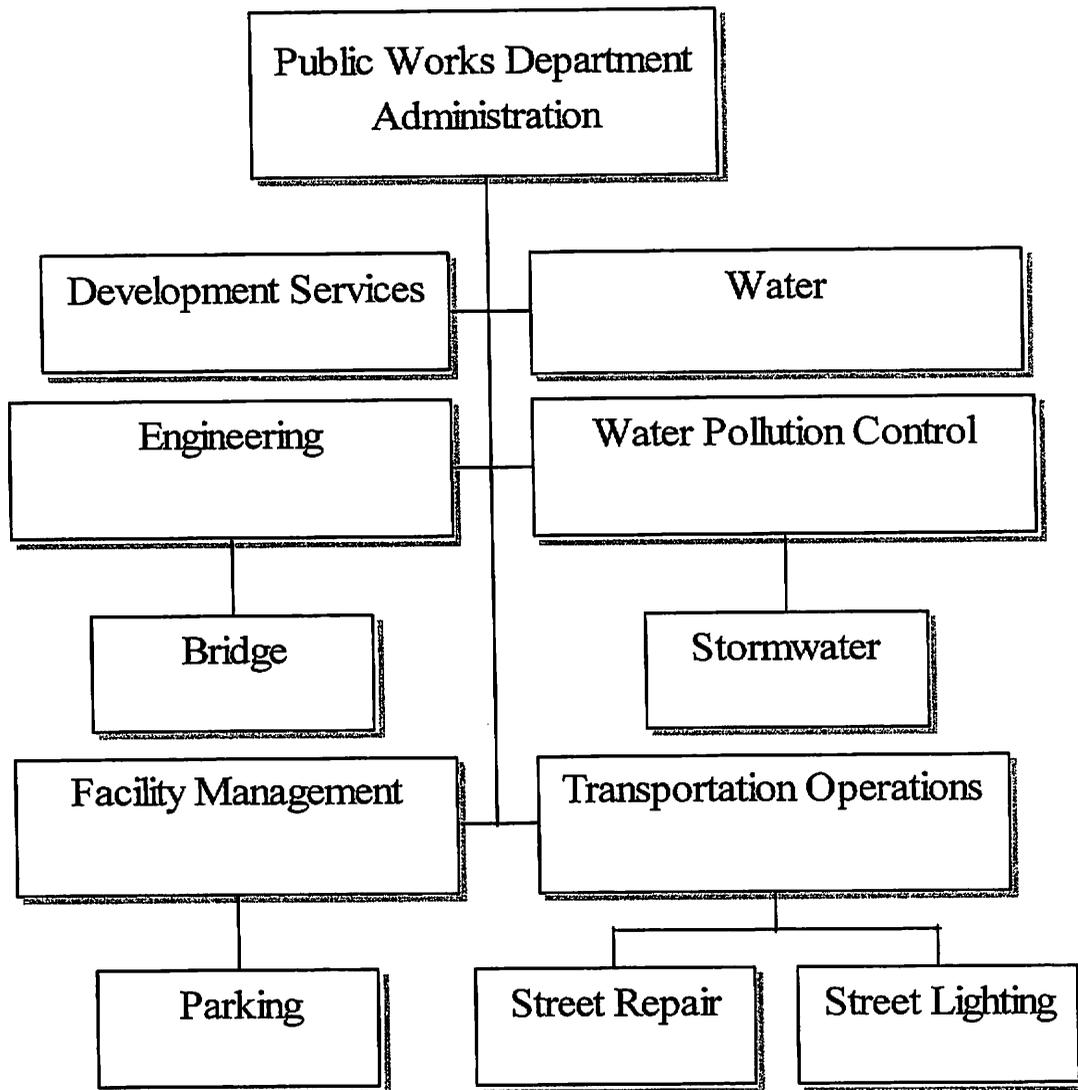
Objective: Interdiction Stops are an effective measure to keep illegal drugs from flowing into Topeka.

<i>Measure:</i> Teaming K-9 Officers with Interdiction Narcotics Officers, the Narcotics Unit will be proactive by conducting interdiction enforcement efforts each week 75% of the time.	n/a	n/a	n/a	75%
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Activity Indicators

<i>Indicator:</i> Total hours flown by police helicopter.	893	1,085	1,600	1,600
<i>Indicator:</i> Calls responded to by police helicopter.	1,792	1,990	2,250	2,250
<i>Indicator:</i> Number of other activities initiated by police helicopter.	4,501	3,858	9,500	9,500
<i>Indicator:</i> Number of informant reported narcotic violations.	61	200	150	150
<i>Indicator:</i> Number of informant reported narcotic violations cleared for prosecution.	52	51	100	87

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Public Works Department—Budget Overview

Description

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.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Expenditures					
PW Administration	513,751	695,733	779,471	779,471	663,273
Engineering	2,634,995	2,678,388	2,675,243	2,693,514	2,750,966
Bridge	307,293	293,432	342,780	342,780	328,580
Street Lighting	1,098,269	1,184,452	1,181,391	1,181,391	1,134,629
Transportation Operations	1,538,089	1,440,858	1,595,035	1,586,206	1,556,804
Development Services	2,326,501	2,376,226	2,515,294	2,529,366	2,504,431
Facilities	1,395,134	1,714,667	1,813,531	1,811,024	1,753,886
Special Street Repair	6,290,577	6,327,770	5,935,254	6,735,254	5,961,343
Parking	2,833,500	3,198,082	3,809,332	3,906,714	3,849,245
Stormwater Utility	4,038,620	3,964,501	4,479,243	4,286,515	4,477,447
Water Utility	24,568,432	26,265,158	26,994,940	26,470,243	27,009,398
Water Pollution Control	17,611,442	19,823,453	21,775,353	21,431,371	22,042,553
Total Expenditures	65,156,603	69,962,720	73,896,867	73,753,849	74,032,555
Percent Change		7.4%	5.6%	5.4%	0.2%
Financing					
General Fund	9,814,032	10,383,756	10,902,745	10,923,752	10,692,569
Street Fund	6,290,577	6,327,770	5,935,254	6,735,254	5,961,343
Parking Fund	2,833,500	3,198,082	3,809,332	3,906,714	3,849,245
Stormwater Fund	4,038,620	3,964,501	4,479,243	4,286,515	4,477,447
Water Fund	24,568,432	26,265,158	26,994,940	26,470,243	27,009,398
WPC Fund	17,611,442	19,823,453	21,775,353	21,431,371	22,042,553
Total Financing	65,156,603	69,962,720	73,896,867	73,753,849	74,032,555

Significant Features

- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- \$75,000 is added to Miscellaneous Non-Departmental to provide a pool of money to enhance salaries of advanced technical positions.
- Budget reductions may impact the level of service provided by Public Works in 2008.
- \$200,000 is being transferred to the Unsafe Structures Fund for demolition of condemned buildings in 2008, the same amount as in 2007.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
PW Administration	13.00	13.00	12.00	13.00	11.00
Engineering	41.00	41.00	38.00	39.00	39.00
Transportation Operations	14.00	14.00	14.00	14.00	14.00
Development Services	38.00	37.00	37.00	37.00	37.00
Facilities	14.25	14.25	14.25	14.25	14.25
Special Street Repair	53.00	53.00	53.00	53.00	53.00
Parking	17.00	17.00	17.00	18.00	18.00
Stormwater Utility	13.00	15.00	15.00	15.00	15.00
Water Utility	117.00	115.00	116.00	116.00	116.00
Water Pollution Control	73.00	70.00	70.00	70.00	70.00
Total FTEs	393.25	389.25	386.25	389.25	387.25

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	755,940	859,741	862,314	900,284	743,130
Contractual Services	392,499	453,959	578,330	537,611	543,606
Commodities	14,963	26,649	28,798	59,447	27,030
Capital Outlay	27,749	11,306	27,900	-	54,000
Non-Cash Expenditures	(677,400)	(669,317)	(717,871)	(717,871)	(704,493)
Other Financial Uses		13,395			
Total Program	513,751	695,733	779,471	779,471	663,273

Discussion

Public Works Administration provides leadership for the divisions of the department. Administration develops short-term and long-term plans for the department and is responsible for the coordination of programs that have impact across divisional boundaries.

In addition to internal management of the department, Administration also works with external departments and agencies. Administration is responsible for maintaining working relationships and partnerships with the Kansas Department of Transportation, the Kansas Department of Health and Environment, the Chamber of Commerce, the League of Kansas Municipalities, and other utilities.

The Technical Support Group (TSG) provides internal consulting functions for the six divisions. Reporting to the Public Works Director, the TSG provides support for financial, technical, training, public education and information services to its customers.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Dep. Dir. of Public Works	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Engineering Tech II	2.00	2.00	1.00	1.00	1.00
Environmental Tech	0.00	0.00	0.00	1.00	1.00
Executive Assistant I	0.00	0.00	0.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	0.00	0.00
Program Administrator	1.00	1.00	1.00	1.00	1.00
Public Information Officer	0.00	0.00	0.00	1.00	0.00
User System Consultant I	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst I	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst II	2.00	2.00	2.00	1.00	1.00
Tech. Support Analyst III	1.00	1.00	1.00	1.00	1.00
Tech. Support Manager (Act PW Dir.)	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	13.00	13.00	12.00	13.00	11.00

Notes on Budget and Personnel

• The FTE position for the Director of Public Works and funding is transferred in 2008 into City Manager's Office. In addition, the Public Information Officer is shifted to the City Manager.

Engineering Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	2,256,193	2,317,899	2,268,303	2,285,881	2,356,523
Contractual Services	304,086	275,661	308,198	308,314	295,998
Commodities	52,357	55,611	64,742	64,562	67,445
Capital Outlay	22,359	29,217	34,000	34,757	31,000
Total Program	2,634,995	2,678,388	2,675,243	2,693,514	2,750,966

Discussion

- The Engineering Division provides professional engineering services for City projects and bridges. The division's employees are assigned to one of four sections: Administration, Design/Records, Survey, or Construction Inspection/Emergency Utility Repair. Projects and bridges are managed, designed, and constructed in such a manner that quality public improvements are provided that optimize life cycle costs and conform to recognized standards for public safety, and environmental and ADA compliance. Infrastructure improvements are coordinated and scheduled to minimize public disruption and meet timing needs of developers. The costs associated with Engineering Division services are charged to projects. Revenues from fees are credited to the General Fund.
- Division staff members partner with the Kansas Department of Transportation to secure project funding through federal and state highway programs. The Engineering Division works with developers to establish improvement districts to finance public improvements associated with new construction.
- The Division develops and maintains the official City map, records of public improvements within the right-of-way, inspects all work within the right-of-way, and establishes and maintains survey data control for the City of Topeka. The Division is also responsible for maintaining city traffic data and vehicle accident records.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accounting Specialist II	1.00	1.00	1.00	1.00	1.00
Asst. City Engineer	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer I	1.00	1.00	2.00	2.00	2.00
Engineer II	5.00	5.00	4.00	4.00	4.00
Engineering Tech I	8.00	7.00	6.00	6.00	6.00
Engineering Tech II	10.00	10.00	10.00	11.00	11.00
Engineering Tech III	5.00	5.00	4.00	4.00	4.00
Environmental Technician	0.00	1.00	1.00	1.00	1.00
Manager-Const. Inspect.	1.00	1.00	1.00	2.00	1.00
Mgr-Survey & Design	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	0.00	0.00	0.00
Office Assistant II	2.00	2.00	2.00	2.00	2.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Tech Support Analyst II	1.00	1.00	1.00	1.00	1.00
Real Estate Officer	1.00	1.00	1.00	1.00	1.00
Surveyor I	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	41.00	41.00	38.00	40.00	39.00

Notes on Budget and Personnel

- There are no significant changes.

Engineering Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Complete plan reviews within 10 working days, 85% of the time.

<i>Measure:</i> Percentage of plans reviewed within 10 working days.	85%	75%	75%	75%
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Objective: Complete Construction Staking Requests within 72 hours, 95% of the time.

<i>Measure:</i> Percentage of requests completed within 72 hours.	90%	90%	95%	95%
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Objective: Respond to traffic requests within 7 calendar days, unless data is needed to be collected. If data is needed, respond within 28 calendar days, 100% of the time.

<i>Measure:</i> Percentage of requests completed within 7 (or 28) days.	100%	100%	100%	100%
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Activity Indicators

<i>Indicator:</i> Number of plans received for review.	220	230	240	250
<i>Indicator:</i> Number of staking requests received.	160	170	180	200
<i>Indicator:</i> Number of traffic requests received	200	200	230	250

Bridge Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	-	-	-	-	-
Contractual Services	291,283	293,009	341,230	329,283	327,030
Commodities	4,182	423	1,550	1,020	1,550
Capital Outlay	11,828	-	-	12,477	-
Total Program	307,293	293,432	342,780	342,780	328,580

Discussion

The Bridge Program is administered by the Engineering Division. A Senior Project Engineer is responsible for management of this program. Wages and benefits for this individual are accounted for in the Administration Section of the Engineering Division budget.

The Bridge Program is responsible for maintaining 102 structures that are classified as bridges by the Federal Highway Administration. This classification is generally defined as any structure over water or roadway having a span of twenty feet or greater. The inventory has a current value of about \$190 million.

In addition to bridges, this program maintains 193 culverts with spans from six to 20 feet. While the span lengths are short, many of these structures extend considerable distances along the watercourse providing drainage to entire neighborhoods. At this time, our inventory of culverts consists of eleven miles of underground structures.

The Bridge Program also inspects and maintains 19 pedestrian structures. These structures are located in our recreation facilities and near schools.

Primary responsibilities of the Bridge Program include: biennial inspection of the bridge inventory for load capacity and maintenance needs in accordance with state and federal requirements; and, development and administration of the capital improvement program for new bridge construction and major rehabilitation; and, evaluation of overweight permits for routing of industrial loads through the City.

Notes on Budget and Personnel

- Funding for bridge inspections is reduced from 2007 to 2008.

Bridge Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Inspect 100% of City bridges biennially.

<i>Measure:</i> Percentage of bridges inspected biennially.	100%	n/a	100%	n/a
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Objective: 95% of bridges maintained at or above an 83.5% sufficiency rating.

<i>Measure:</i> Percentage of bridges maintained at or above an 83.5% sufficiency rating.	93%	93%	95%	95%
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Objective: Submit Structural Inventory and Analysis Sheets to the Kansas Department of Transportation biennially for 100% of City bridges.

<i>Measure:</i> Percentage of Structural Inventory and Analysis Sheets submitted to the Kansas Department of Transportation	n/a	100%	n/a	100%
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Activity Indicators

<i>Indicator:</i> Number of bridges inspected.	99	n/a	100	n/a
<i>Indicator:</i> Sufficiency rating of each bridge.	99	100	100	100
<i>Indicator:</i> Total number of bridges maintained.	99	100	100	102
<i>Indicator:</i> Number of Structural Inventory and Analysis Sheets submitted to the Kansas Department of Transportation.	n/a	100	n/a	102

Development Services Division Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,788,421	1,870,376	1,987,520	2,001,592	2,072,857
Contractual Services	478,144	395,604	445,125	445,125	340,404
Commodities	59,936	84,896	82,649	82,649	91,170
Capital Outlay	-	25,350	-	-	-
Total Program	2,326,501	2,376,226	2,515,294	2,529,366	2,504,431

Discussion

The Development Services Division provides building permits and inspection services. It coordinates the "one stop" permit center designed to speed building permit processing. Beginning in 2003, the duties of the Code Compliance Division were brought under the supervision of Development Services.

The Development Services Division is responsible for insuring that construction performed in the city conforms to standards established in the International Building Codes. The division assists the development community by facilitating the resolution of issues, while safe guarding the public through building code enforcement. Code Compliance works with residents and business people to improve the appearance of residential neighborhoods and commercial districts. Emphasis is placed upon voluntary compliance with the City's housing, nuisance, weed, unsafe structures and smoking codes through educating the public and encouraging voluntary compliance.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Building Inspector I	1.00	0.00	0.00	0.00	0.00
Building Inspector III	2.00	2.00	2.00	2.00	2.00
Building Inspector V	1.00	1.00	1.00	1.00	1.00
Compliance Inspector I	2.00	2.00	2.00	2.00	2.00
Cross Connect. Inspector	1.00	0.00	0.00	0.00	0.00
Code Enforcement Director	1.00	1.00	1.00	1.00	1.00
Electrical Inspector V	3.00	3.00	3.00	3.00	3.00
Maintenance Workers	2.00	2.00	2.00	2.00	2.00
Manager-Field Service	1.00	1.00	1.00	1.00	1.00
Manager-Permits	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	1.00	1.00	1.00	1.00	1.00
Mechanical Inspectors	2.00	3.00	3.00	3.00	2.00
Office Assistant II	2.00	2.00	2.00	3.00	4.00
Office Assistant III	2.00	2.00	2.00	1.00	1.00
Plan Reviewers	2.00	2.00	2.00	2.00	2.00
Plumbing Inspector V	2.00	2.00	2.00	2.00	2.00
Property Maintenance Inspectors	10.00	10.00	10.00	10.00	10.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	38.00	37.00	37.00	37.00	37.00

Notes on Budget and Personnel

- A Mechanical Inspector V position is reclassified to an Office Assistant II to provide administrative support for the Division at a cost savings of \$23,633.

- Contractual services are reduced by almost 25 percent from 2007. Contract mowing and software purchases are impacted primarily.

Development Services Program Performance

actual	actual	estimate	estimate
2005	2006	2007	2008

Objectives and Performance Measures

Objective: Maintain a plan review time of 10 working days for all commercial permits.

<i>Measure:</i> Percent of plans reviewed with 10 working days	95.0%	97.0%	90.0%	90.0%
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Objective: Perform all regular building and trade inspections within 24 hours.

<i>Measure:</i> Percent of inspection performed within 24 hours	99.0%	90.0%	90.0%	90.0%
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Objective: Perform all emergency inspections within 2 hours.

<i>Measure:</i> Percent of inspection performed within 2 hours	99.0%	99.0%	90.0%	90.0%
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Objective: Generate revenue equal to 100.0 percent of expenditures.

<i>Measure:</i> Ratio of revenues generated to expenditures	102.0%	108.5%	100.0%	100.0%
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Objective: Enhance the health, safety and over all appearance of neighborhoods.

<i>Measure:</i> Violations generated through neighborhood surveys				
Nuisance	2388	1820	2000	2000
Structures	608	451	400	400

Objective: Improve responsiveness to complaints.

<i>Measure:</i> Investigate complaints within 48 hours				
Nuisance	74%	81%	90%	90%
Structures	93%	91%	90%	90%
<i>Measure:</i> Violation notices mailed within 72 hours				
Nuisance	75%	88%	95%	95%
Structures	76%	85%	95%	95%

Activity Indicators

<i>Indicator</i> Number of Permits Issued	11,224	9,365	13,804	11,500
<i>Indicator</i> Number of Building Trade Inspections	4,111	3,768	4,960	4,100
<i>Indicator</i> Number of Electrical Trade Inspections	4,459	3,858	5,300	4,200
<i>Indicator</i> Number of Mechanical Trade Inspections	4,938	3,479	4,575	3,800
<i>Indicator</i> Number of Plumbing Trade Inspections	5,956	4,750	6,006	5,300
<i>Indicator</i> Total number of inspections	20,389	16,795	20,841	17,400
<i>Indicator</i> One-Stop "walk in traffic"	7,828	7,436	9,013	7,500
<i>Indicator</i> One-Stop "phone calls"	16,440	11,978	17,297	12,000
<i>Indicator</i> Code Compliance Court Cases	121	72	300	100
<i>Indicator</i> Code Compliance Demolition Hearings	71	117	70	100
<i>Indicator</i> Code Compliance Demolitions Completed	72	84	60	80
<i>Indicator</i> Code Compliance Warrants Served	44	37	125	100
<i>Indicator</i> Weed Notices	3,170	1,521	3,500	4,600
<i>Indicator</i> Graffiti Removal	204	155	200	150
<i>Indicator</i> Vehicles Removed	959	665	1,000	1,000
<i>Indicator</i> Complaints - Nuisance	2,301	1,968	2,000	2,000
<i>Indicator</i> Complaints - Structures	763	801	600	600
<i>Indicator</i> Complaints - Graffiti	n/a	n/a	180	200
<i>Indicator</i> Compliance through abatement - nuisance	328	357	300	300
<i>Indicator</i> Compliance by owner - nuisance	2,895	2,520	2,750	2,700
<i>Indicator</i> Neighborhood Surveys-tickets-vehicles parked on grass	n/a	n/a	600	600

Facilities Management Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personal Services	556,271	566,977	594,431	591,797	615,946
Contractual Services	762,402	1,064,176	1,049,100	1,039,000	983,895
Commodities	76,461	83,514	86,000	96,227	86,000
Capital Outlay	-	-	84,000	84,000	68,045
Total Program	1,395,134	1,714,667	1,813,531	1,811,024	1,753,886

Discussion

The Facilities Operations Section maintains 28 City facilities. Facilities Operations provides a safe, efficient, and cost-effective working environment for City employees and customers. City property is protected and enhanced through grounds maintenance; preventative equipment maintenance; routine maintenance; janitorial services; project coordination; special event and public access coordination; and facilities support (employee requests).

Major responsibilities include: operating the heating/ventilation/air conditioning (HVAC) systems, alarm systems, irrigation systems; providing snow removal; grounds maintenance; and minor remodeling projects (Building Security, CIP Projects, Illegal Sign Enforcement, Energy Conservation).

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Carpenter	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	6.25	6.25	6.25	6.25	6.25
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Courier/Bldg Attendant	1.00	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	14.25	14.25	14.25	14.25	14.25

Notes on Budget and Personnel

- A Division Director position and HVAC Specialist position recommended by the City Manager were reduced by Council action.
- The budget to provide janitorial services for city buildings was reduced by 36 percent in 2008.

Facilities Management Program Performance

Objectives and Performance Measures

actual	actual	actual	estimate
2005	2006	2007	2008

Objective: To improve response time for maintenance requests

<i>Measure:</i> Percent of requests responded to within 48 hrs.	92.0%	94.0%	100.0%	100.0%
<i>Measure:</i> Percent of emergency requests responded to within 30 minutes.	85.0%	94.0%	98.0%	98.0%

Objective: To provide high standards of appearance/cleanliness for city facilities

<i>Measure:</i> Number of non-compliant cleaning issues per month	NA	10	10	12
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Activity Indicators

<i>Indicator:</i> Number of work orders performed	1,050	1,584	1,600	1,600
<i>Indicator:</i> Square footage maintained	345,000	553,104	553,104	553,104
<i>Indicator:</i> Number projects completed	45	36	30	30
<i>Indicator:</i> Square footage for Janitorial Services	137,604	24,900	211,900	211,900
<i>Indicator:</i> Grounds maintained	26 acres	31 acres	31 acres	31 acres

Transportation Operations Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	843,577	813,406	876,700	872,488	897,698
Contractual Services	243,089	248,754	319,390	314,773	275,049
Commodities	317,622	300,719	297,787	297,787	285,957
Capital Outlay	133,801	77,979	101,158	101,158	98,100
Other Financial Uses	-	-	-	-	-
Total Program	1,538,089	1,440,858	1,595,035	1,586,206	1,556,804

Discussion

Transportation Operations Division staff members work in two separately funded sections: Traffic Operations and Street Maintenance. Funding for the Traffic Operations Section comes from the General Fund. The Street Maintenance Section is financed primarily with motor fuel taxes.

The Traffic Operations Section provides and maintains traffic control devices that provide safe vehicular and pedestrian movement throughout the City. The services provided by the Traffic Section include the installation, maintenance, and repair of signals, school flashers, and signs. This section also installs and maintains pavement markings, including center/lane line striping and crosswalk markings as well as administers the leased street lighting program and maintenance of City owned lighting.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Electronics Tech I	3.00	3.00	3.00	3.00	3.00
Electronics Tech II	1.00	1.00	1.00	1.00	1.00
Electronics Tech III	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	0.00	1.00	1.00	0.00	0.00
Equipment Operator II	1.00	0.00	0.00	1.00	1.00
Equipment Operator III	3.00	3.00	3.00	3.00	3.00
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Manager, Traffic Ops	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
System Developer II	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	14.00	14.00	14.00	14.00	14.00

Notes on Budget and Personnel

- The budget for traffic and signs marking is reduced by \$16,000. This will slow the City's compliance with a Federal Highway Administration mandate to update street signs.
- The 2008 budget provides for the purchase of 31 traffic signal controllers and related software as part of the ongoing replacment program.

Transportation Operations Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Limit signalized intersection unscheduled downtime at less than 1% citywide

<i>Measure:</i> Percent of unscheduled signal downtime	1.0%	1.0%	1.0%	1.0%
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Objective: Ensure than 100% of signal technicians and traffic control technicians/equipment operators maintain the appropriate certifications

<i>Measure:</i> Percent of technicians with appropriate certifications	100.0%	100.0%	100.0%	100.0%
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Objective: Respond to high priority requests for service within one-hour 95% of the time.

<i>Measure:</i> Percent of high priority requests responded to within one hour.	95.0%	95.0%	95.0%	95.0%
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Objective: Maintain marked crosswalks at designated intersections/pedestrian crossings.

<i>Measure:</i> Percent of pedestrian crosswalks maintained annually.	100.0%	100.0%	100.0%	100.0%
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Activity Indicators

<i>Indicator:</i> Number of signs replaced annually	3,721	3,835	3,673	5330
<i>Indicator:</i> Number of crosswalks painted annually	675	655	655	558
<i>Indicator:</i> Miles of white longitudinal lines painted annually	83	83	83	125
<i>Indicator:</i> Miles of yellow longitudinal lines painted annually	257	257	257	287
<i>Indicator:</i> Traffic signals serviced semi-annually	184	182	183	182
<i>Indicator:</i> Pyramids Traffic Control System Signals on-line	90	92	120	135

Street Lighting Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	-	-	-	-	-
Contractual Services	1,098,269	1,184,452	1,181,391	1,181,391	1,134,629
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Program	1,098,269	1,184,452	1,181,391	1,181,391	1,134,629

Discussion

The Traffic Operations Section is responsible for the administration of the City's street lighting program. The City provides roadway lighting to improve visibility for vehicular and pedestrian traffic, and to serve as a crime deterrent. Streetlights have historically been provided upon request by local residents at intersections in residential areas and along major and minor arterials in accordance with recommendations of the Illumination Engineering Society and the Institute of Transportation Engineers.

There are no personnel service costs for street lighting. The program is administered by personnel funded from the Traffic Operations budget.

The energy costs for the ornamental pedestrian lighting on Kansas Avenue in the central business district and the Washburn and SW Lane corridor and Jackson Avenue and other locations are funded out of the budget for streetlights.

Notes on Budget and Personnel

- Funding is reduced for 2008 by \$46,762.

Street Lighting Program Performance

There are no performance measures for this program

Street Repair Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	2,117,187	2,233,630	2,370,690	2,428,678	2,507,105
Contractual Services	3,174,451	2,486,296	2,106,995	2,849,007	1,877,826
Other Payments/Costs	-	951	3,000	3,000	3,000
Commodities	661,474	808,946	979,569	979,569	1,053,695
Capital Outlay	337,465	797,947	475,000	475,000	515,534
Contingency	-	-	-	-	4,183
Total Program	6,290,577	6,327,770	5,935,254	6,735,254	5,961,343

Discussion

The Street Maintenance Section repairs and maintains streets, sidewalks, curbs, and related structures throughout the City of Topeka. Services and activities are planned and controlled by two managers. The Pavement Engineering Manager is responsible for milling and overlaying of pavement surfaces and contract maintenance. The Street Maintenance Operations Manager is responsible for concrete pavement replacement; patching and joint repair of pavement; curb and sidewalk construction or replacement; roadside maintenance and mowing; culvert maintenance and installation; street cleaning and sweeping; and roadway deicing and snow plowing.

The City has one of the most aggressive snow removal policies of cities in the region. During ice or snow conditions the Street Maintenance Section applies deicer and plows snow. There are two phases for snow and ice control: (1) When snow or icing conditions exist an application of salt or salt and sand is applied to the pavement; and (2) depending on the pavement conditions, when 2 to 4 inches of snow accumulates and continues, snow plowing operations begin. Thoroughfares are cleared from curb to curb and residential streets are cleared with one pass through the center of the street or curb to curb as conditions warrant. Snow in the Central Business District is plowed into windrows and hauled away.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Custodian	1.00	1.00	1.00	1.00	1.00
Engineer II	1.00	1.00	1.00	1.00	1.00
Engineering Tech I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	11.00	12.00	12.00	13.00	12.00
Equipment Operator II	15.00	14.00	14.00	14.00	15.00
Equipment Operator III	13.00	13.00	13.00	13.00	13.00
Maintenance Worker II	2.00	2.00	2.00	1.00	1.00
Manager, Street Maint.	1.00	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Supervisor II	3.00	3.00	3.00	3.00	3.00
Supt. of Transportation	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	53.00	53.00	53.00	53.00	53.00

Notes on Budget and Personnel

- The budget proposes spending carry over of \$800,000 in 2007 to fund additional maintenance projects.
- The 2008 budget provides for replacement of two dump trucks and two flat bed trucks.
- The pavement maintenance budget will provide for one mill and overlay project and replacement of 3,000 feet of curb and gutter.

Street Repair Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Maintain the amount of time needed to clear snow of 12 hours (average of all storms)

<i>Measure:</i> Number of hours needed to clear the streets	18 hours	12 hours	12 hours	12 hours
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Objective: Achieve pavement quality rating of the public roadway system

<i>Measure:</i> Percentage of the public roadway system rated and updated in the Pavement Management System	0%	100%	100%	33%
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Objective: Comply with the EPA air quality standard P-10 for particulate contamination from street sweeping

<i>Measure:</i> Percentage of sweepers that are P-10 rated	25.0%	50.0%	75.0%	50%
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Activity Indicators

<i>Indicator:</i> Number of snow removal unit operational	12	15	15	18
<i>Indicator:</i> Centerline roadway mile ratings updated	n/a	671	n/a	227
<i>Indicator:</i> Number of sweepers upgraded	n/a	2	1	0

Parking Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	682,934	733,032	782,091	832,230	825,596
Contractual Services	778,322	3,616,666	815,602	819,679	827,203
Other Payments/Costs	984,863	944,981	579,669	579,669	460,767
Commodities	(579,681)	(3,051,774)	113,731	116,872	118,533
Debt Service	307,008	307,008	746,008	746,008	746,008
Non-Cash Expenditures	660,054	648,169	772,231	812,256	871,138
Total Program	2,833,500	3,198,082	3,809,332	3,906,714	3,849,245

Discussion

The Parking Section provides safe and affordable public parking in the Central Business District to serve the greatest need of the public. All parking facilities are maintained and cleaned at regular intervals. Existing City parking garages include: Coronado (900 block of Quincy); 9th Street (9th and Quincy); Park-N-Shop (600 block of Quincy); Townsite (6th and Quincy); 512 Jackson (5th and Jackson); Center City (9th and Kansas); and Crosby Place. *Each garage is secured at night and lighting is provided at all levels in each garage. Emergency services are provided around the clock for the convenience of parking customers. The Parking Section also maintains six surface lots in the Central Business District.

The Parking Section is also responsible for on-street parking in the Central Business District. On-street operations include patrolled metered and hourly parking, meter repairs, coin collections, and reserved hooded meter parking. Express payment center for processing water payments, garage and permit payments, and fines for parking.

Hourly or leased monthly parking is available in the garages.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accounting Specialist II	1.00	1.00	1.00	0.00	0.00
Maintenance Worker II	4.00	4.00	4.00	4.00	4.00
Maintenance Worker III	1.00	1.00	1.00	0.00	0.00
Mgr Park Operator	1.00	1.00	1.00	1.00	1.00
Office Assistant II	3.00	3.00	3.00	4.00	4.00
Parking Control Officer I	4.00	4.00	4.00	4.00	4.00
System Developer I	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	3.00	3.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	17.00	17.00	17.00	18.00	18.00

Notes on Budget and Personnel

- An additional \$439,000 is included in 2007 to begin making debt service payments for the 8th and Kansas Parking Garage.
- July 2007 Crosby Place garage will become operational adding one parking garage to the parking inventory 200 parking stalls.
- The additional position in the Estimated 2007 and 2008 levels is an Office Assistant II. The position is funded by the Water Utility.

Parking Program Performance

Objectives and Performance Measures

actual	actual	actual	estimate
2005	2006	2007	2008

Objective: Increase Parking Section revenue by 10% from patrons attending Municipal Court.

<i>Measure:</i> Percent of revenue increase.	n/a	n/a	10.0%	n/a
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Objective: Increase downtown parking on street meters

<i>Measure:</i> Percent increase in downtown on street meter parking.	n/a	n/a	10.0%	n/a
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Activity Indicators

<i>Indicator:</i> Number of spaces available for lease in parking garages	3,048	2926*	3206**	3206**
<i>Indicator:</i> Number of spaces leased on surface parking	n/a	126	130	130
<i>Indicator:</i> Parking violation citations written annually	37,899	30,728	30,045	30,500

* Uptowner off books - 122 Stalls

** Added Crosby Place garage +280 Stalls

Water Utility Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	4,936,536	5,055,056	5,524,688	5,886,629	5,658,675
Contractual Services	13,309,722	13,507,576	6,066,435	5,733,300	5,893,555
Other Payments/Costs	2,407,479	2,400,055	2,839,717	2,396,179	2,524,030
Commodities	(4,432,233)	(3,766,287)	3,765,050	3,692,258	4,278,850
Capital Outlay	154,758	179,637	-	-	-
Debt Service	3,959,442	4,532,370	3,799,050	3,707,319	3,217,750
Non-Cash Expenditures	4,232,728	4,356,751	5,000,000	5,054,558	5,436,538
Total Program	24,568,432	26,265,158	26,994,940	26,470,243	27,009,398

Discussion

The Water Division supplies drinking water to Topeka, Shawnee County and surrounding counties. The Division is operated, maintained, and improved entirely by fees for services. Customers include mostly Topeka residents but many residential, commercial and one industrial customer is outside the City including nine wholesale customers. There are an estimated 160,000 persons in Shawnee, Jackson, Osage, Wabaunsee and Douglas Counties using the water supplied by Topeka's Water Treatment Plant. Being a "regional" water supplier enables the Division to keep rates competitive for all and exercise some control over the size of water lines installed outside the City that may one day be needed to support natural growth of the City.

The Division continues to aggressively replace aging infrastructure and install new water transmission lines to meet growing system demands. These include large visible water main projects throughout the community as well as older, troublesome water mains in neighborhoods. Some capital improvements have recently been delayed because of a short cash position but we anticipate beginning design on additional projects in 2008. Some upgrades will be needed at the Water Treatment Plant to replace worn out chemical feed equipment and to forgo expensive equipment repairs for equipment that is essentially past its useful life.

The Division continues to improve services to customers through a variety of new payment options and an enhanced customer call center. The 24/7 customer call center provides one central phone number for many Public Works Department customer inquiries. The "Cityworks" work order system is being installed in 2007 and should have full usage in the Water division by 2008. This comprehensive work order system will allow higher quality municipal services for our customers by allowing better management of workloads and tracking of customer complaints, issues and concerns to improve our responsiveness to customer needs.

We continue to be cost conscious through efforts to reduce costs related to our capital improvement projects and improve operational efficiencies through the use of better management tools and workforce utilization. Challenging this effort are significant increases in the costs of chemicals and water main associated with increasing oil prices.

Personnel Schedule (in Full-Time Equivalents) See Next Page

Notes on Budget and Personnel

- The 2008 budget maintains current services.

Water Utility Program Details, con't.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Administrative Officer	1.00	1.00	1.00	1.00	1.00
Chemist	1.00	1.00	1.00	1.00	1.00
Cross Connection Insp V	0.00	1.00	1.00	1.00	1.00
Distribution Serviceperson I	7.00	0.00	0.00	0.00	0.00
Distribution Serviceperson II	11.00	0.00	0.00	0.00	0.00
Distribution Svc. Foreperson	11.00	0.00	0.00	0.00	0.00
Distribution Svc. Leadperson	7.00	0.00	0.00	0.00	0.00
Distribution Utility Rep.	1.00	0.00	0.00	0.00	0.00
Engineer I	1.00	1.00	1.00	1.00	1.00
Engineer II	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	2.00	2.00	2.00	2.00	2.00
Engineering Technician III	2.00	2.00	2.00	2.00	2.00
Infrastructure Support	3.00	3.00	3.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Manager, Customer Service	1.00	1.00	1.00	1.00	1.00
Manager, Treatment Plant	1.00	1.00	1.00	1.00	1.00
Manager, Water Distribution	1.00	1.00	1.00	1.00	1.00
Meter Foreperson	1.00	0.00	0.00	0.00	0.00
Foreperson	0.00	10.00	14.00	14.00	14.00
Meter Leadperson	2.00	0.00	0.00	0.00	0.00
Leadperson	0.00	9.00	14.00	12.00	12.00
Meter Person I	8.00	0.00	0.00	0.00	0.00
Meter Person II	6.00	0.00	0.00	0.00	0.00
Office Assistant II	15.00	16.00	16.00	13.00	13.00
Office Assistant III	4.00	4.00	4.00	6.00	6.00
Security Monitor	1.00	0.00	0.00	0.00	0.00
Superintendent of Water	1.00	1.00	1.00	1.00	1.00
Supervisor I	2.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	0.00	4.00	4.00	6.00	6.00
System Developer I	1.00	1.00	1.00	1.00	1.00
Utility System Worker II	0.00	19.00	19.00	17.00	17.00
Utility System Worker III	0.00	16.00	16.00	21.00	21.00
Water Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Water Maintenance Foreperson	4.00	3.00	0.00	0.00	0.00
Water Maintenance Leadperson	4.00	5.00	0.00	0.00	0.00
Water Maintenance Worker I	1.00	0.00	0.00	0.00	0.00
Water Maintenance Worker II	5.00	0.00	0.00	0.00	0.00
Water Operator Class IV	0.00	0.00	0.00	6.00	6.00
Water Operator/Incentive	5.00	6.00	6.00	0.00	0.00
Water Plant Operator	1.00	0.00	0.00	0.00	0.00
Total Program FTEs	117.00	115.00	116.00	116.00	116.00

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Water Utility Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: The finished water turbidity* will be below 0.2 NTUs**95% of the time during any given month. (EPA standard is currently 0.3 NTUs)

<i>Measure:</i> Percentage of time water turbidity is below 0.2 NTUs. *Turbidity is a measure of the cloudiness in the water. **Standard for turbidity measurement.	n/a	95%	95%	95%
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Objective: The number of red water calls will not exceed 80 in any given month.

<i>Measure:</i> Number of months in which red water calls exceed 80.	0	0	0	0
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Objective: Improve the quality of the phone conversation between customers and our Customer Service Representatives (CSR) by reducing the variability to less than 3% in responses to our customers about specific inquiries and complaints.

<i>Measure:</i> Average variability level.	n/a	2.8%	2.0%	2.0%
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Activity Indicators

<i>Indicator:</i> Monthly analysis of finished water turbidities showing percent of time over the 0.2 NTU goal.	n/a	<5%	< 5%	< 5%
<i>Indicator:</i> Level of alkalinity	n/a	> 60 mg/l	> 60 mg/l	> 60 mg/l
<i>Indicator:</i> Number of flushed water mains performed per year.	n/a	>30	>30	>30
<i>Indicator:</i> Number of miles of water mains power flushed (unidirectional flushing).	n/a	4	4	4
<i>Indicator:</i> Average monthly number of red water calls.	n/a	< 80	< 80	< 80
<i>Indicator:</i> Number of Quality Monitored conversations between a CSR and a customer.	n/a	40	40	40
<i>Indicator:</i> Number of acceptable Quality Monitored results.	n/a	98%	98%	98%

Stormwater Utility Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	804,547	802,095	945,292	1,019,856	1,053,853
Contractual Services	1,154,730	1,097,934	1,242,759	1,242,759	1,293,984
Other Payments/Costs	563,119	429,241	557,292	490,000	490,000
Commodities	140,232	120,416	190,400	190,400	190,400
Capital Outlay		2,048		-	-
Debt Service	599,358	587,567	577,000	577,000	600,000
Non-Cash Expenditures	577,272	725,200	766,500	766,500	849,210
Other Financial Uses	199,362	200,000	200,000	-	-
Total Program	4,038,620	3,964,501	4,479,243	4,286,515	4,477,447

Discussion

The Stormwater Utility is managed by the Water Pollution Control Division and serves more than 46,000 customers through the operation and maintenance of the Topeka flood protection and drainage systems. The Stormwater Utility is funded by user fees. These fees are based on the amount of impervious (hard) surface area that contributes to stormwater runoff, e.g., asphalt, roofs, etc. The stormwater systems consist of 12 miles of levees, 21 miles of drainage tributaries, 10 pumping stations, 72 flood control structures, 200 miles of storm sewers, over 12,000 stormwater inlets, and 4,000 manholes. Stormwater discharges are regulated under the federal Clean Water Act through the stormwater National Pollutant Discharge Elimination System (NPDES) permit. Stormwater pollution prevention programs are implemented to address stormwater runoff pollutants before the runoff enters local streams.

The three sections of the Water Pollution Control Division support the Stormwater Utility. The Administrative Services Section responds to customer requests and functions as a support section for all managers and supervisors. The Section expanded in 2005 with the addition of the Environmental Field Services group that maintains the City's water quality infrastructure, provides support for drainage correction projects, addresses stream bank stabilization concerns, manages stream buffers, and provides educational programming. The Field Operations Section maintains the flood control system, resolves local drainage problems, and complies with the management plan of the NPDES stormwater permit. The Plant Operations Section operates and maintains the stormwater pumping stations.

The Drainage Correction Program is a method for solving local drainage problems. This program funds projects generally of \$100,000 or less on a risk-based, prioritized basis. Continued implementation of the management plan for the City of Topeka NPDES Stormwater permit include the implementation of best management practices like the buffer ordinance; increased maintenance; the Comprehensive Basin Study; monitoring of surface water quality; public education; and elimination of illicit discharges to the stormwater system.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Engineering Tech I	2.00	2.00	2.00	2.00	2.00
Environmental Tech	3.00	3.00	3.00	3.00	3.00
Equipment Operator I	0.00	2.00	2.00	4.00	4.00
Equipment Operator II	3.00	1.00	1.00	1.00	1.00
Equipment Operator III	2.00	2.00	2.00	1.00	1.00
Horticulturist	0.00	1.00	1.00	0.00	0.00
Infrastructure Support MN	0.00	0.00	0.00	1.00	1.00
Landscape Designer	1.00	1.00	1.00	0.00	0.00
Supervisor II	0.00	1.00	1.00	1.00	1.00
Manager, WPC	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	13.00	15.00	15.00	15.00	15.00

Notes on Budget and Personnel

- The 2008 budget maintains current services.
- Non-cash expenditure increases are for bad debt and depreciation.

Stormwater Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Protect the community from the damages caused by flooding

<i>Measure:</i> Maintain the Kansas River levee system in accordance with Federal regulations 100% of the time	100%	100%	100%	100%
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Objective: Enhance community relations

<i>Measure:</i> Participate in more public education programs	n/a	yes	yes	yes
<i>Measure:</i> Install educational signage as part of public outreach on various projects	100%	100%	100%	100%

Objective: Develop sustainable design standards

<i>Measure:</i> Create buffer zone retention/detention design standard	80%	90%	100%	100%
<i>Measure:</i> Create bioretention and dry/wet swale design standards	80%	100%	100%	100%

Activity Indicators

None

Water Pollution Control Utility Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	3,662,214	3,781,366	4,043,410	3,714,542	4,133,304
Contractual Services	4,616,724	4,868,496	5,249,337	5,236,273	5,262,421
Other Payments/Costs	2,380,736	2,014,740	2,417,092	2,417,092	2,115,000
Commodities	1,023,436	1,003,834	987,950	985,900	963,900
Capital Outlay	(1,393,914)	(696,862)	-	-	-
Debt Service	3,277,600	4,110,616	3,562,814	3,562,814	3,720,433
Non-Cash Expenditures	4,044,646	4,616,113	5,514,750	5,514,750	5,847,495
Other Financial Uses	-	125,150	-	-	-
Total Program	17,611,442	19,823,453	21,775,353	21,431,371	22,042,553

Discussion

Water Pollution Control (WPC) collects and treats approximately 18 million gallons per day of wastewater from the City of Topeka and Shawnee County. WPC is funded by user fees. WPC ensures through mechanical, chemical, and biological processes that the wastewater is cleaned and discharged in accordance with the City's NPDES (National Pollutant Discharge Elimination System) permit. The wastewater utility serves over 47,100 customers through the operation and maintenance of two City wastewater treatment plants, one County wastewater treatment plant, 55 City and 23 County wastewater pumping stations, and 879 miles of sanitary sewers. These services are necessary to ensure the protection of public health and water quality. Compliance with the Clean Water Act is administered through the NPDES permits for the Oakland and North Topeka Wastewater Treatment Plants.

The Water Pollution Control Division is divided into three sections. The Administrative Services Section responds to customer requests concerning billings, claims, and emergency situations functioning as a support section for all managers and supervisors. The Section also maintains the City's water quality infrastructure and provides support for drainage correction projects and the City's Biosolids Program. The Plant Operations Section is responsible for maintenance and operation of the treatment plants, pump stations and the laboratory. The laboratory provides the analytical data for Federal NPDES and Industrial Permit compliance. The Plant Operations section is also responsible for County owned treatment facilities and pump stations. The Field Operations Section is responsible for preventative and corrective maintenance, emergency response, TV line inspections, and repair of sanitary sewers.

Personnel Schedule (in Full-Time Equivalents) - See Next Page

Notes on Budget and Personnel

- An additional \$291,000 of revenue and expense is included to fund 6.0 FTE positions to work orders for maintaining and repairing the sanitary sewer system. The Division will not pursue the expense or hire the personnel unless it is apparent that revenue is sufficient.
- Non-cash expenditure increases are for bad debt and depreciation.

Water Pollution Control Utility Program Details, con't.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Accountant I	1.00	1.00	1.00	0.00	0.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Biologist	2.00	2.00	2.00	2.00	2.00
Business Service Manager	0.00	0.00	0.00	1.00	1.00
Elec. and Instrument Mech	2.00	2.00	2.00	3.00	3.00
Electronics Technician I	1.00	1.00	1.00	0.00	0.00
Electronics Technician III	1.00	1.00	1.00	1.00	1.00
Engineer I	1.00	1.00	1.00	0.00	0.00
Engineer II	0.00	0.00	0.00	1.00	1.00
Environmental Tech I	1.00	1.00	1.00	1.00	1.00
Equipment Operator SL I	7.00	6.00	6.00	6.00	6.00
Equipment Operator II	7.00	6.00	6.00	7.00	7.00
Equipment Operator III	2.00	5.00	5.00	4.00	4.00
I&I CCTV SL I	4.00	4.00	4.00	2.00	2.00
I&I CCTV SL II	0.00	0.00	0.00	2.00	2.00
Infrastructure Support	4.00	4.00	4.00	4.00	4.00
Maintenance Mechanic I	1.00	0.00	0.00	1.00	1.00
Maintenance Mechanic II	7.00	5.00	5.00	5.00	5.00
Maintenance Mechanic III	4.00	6.00	6.00	5.00	5.00
Manager, Laboratory	1.00	1.00	1.00	1.00	1.00
Manager, WPC Operations	1.00	1.00	1.00	1.00	1.00
Office Assistant III	3.00	3.00	3.00	3.00	3.00
WPC Plant Operator I	5.00	3.00	3.00	3.00	3.00
WPC Plant Operator II	1.00	2.00	2.00	2.00	2.00
WPC Plant Operator IV	12.00	11.00	11.00	11.00	11.00
Superintendent of WPC	1.00	1.00	1.00	1.00	1.00
Supervisor II	3.00	2.00	2.00	1.00	1.00
Supervisor III	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	73.00	70.00	70.00	70.00	70.00

Water Pollution Control Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Provide treatment and service to industrial users while being sensitive to economic impact.

<i>Measure:</i> Design new and/or monitor existing sampling sites for industrial users	100.0%	100.0%	100%	100%
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Objective: Treat wastewater to quality standards established by legislation.

<i>Measure:</i> Produce treated wastewater in compliance with all State/Federal regulations 100% of the time	100%	100%	100%	100%
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Objective: Utilize in-house resources to manage solid waste program.

<i>Measure:</i> Complete construction of biosolids site at Oakland WWTP	On-going	On-going	100%	100%
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Objective: Maintain emergency response time.

<i>Measure:</i> Respond to emergency calls within one hour 95% of the time	100.0%	100.0%	100.0%	100%
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Activity Indicators

<i>Indicator:</i> Number of Grease Generators (with Grease Traps or Grease Interceptors) monitored	n/a	n/a	300	330
<i>Indicator:</i> Miles of sanitary sewer cleaned	289	235	250	250
<i>Indicator:</i> Hours of facilities maintenance performed	18,321	17,707	18,000	18,000

Topeka Zoo Department

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Topeka Zoo Dept—Budget Overview

Description

The Topeka Zoological Park is host to over 180,000 visitors on an annual basis. As one of the states leading attractions, Topeka Zoological Park provides a memorable experience for the visitors, quality animal care, and conservation for over 250 exotic animals. Topeka Zoological Park is one of the top attractions in the state of Kansas with over 50% of visitors coming from outside Topeka and Shawnee County. The Topeka Zoological Park is a fully accredited facility with the American Zoo and Aquarium Association (AZA) and in full compliance as a licensed USDA facility. The Friends of the Topeka Zoo (FOTZ) provide additional support for education and capital projects.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
<i>Expenditures</i>					
Zoo	2,004,255	2,196,308	2,321,022	2,146,732	2,323,954
Total Expenditures	2,004,255	2,196,308	2,321,022	2,146,732	2,323,954
Percent Change		9.6%	5.7%	-2.3%	0.1%
<i>Financing</i>					
Zoo Fund	2,004,255	2,196,308	2,321,022	2,146,732	2,323,954
Total Financing	2,004,255	2,196,308	2,321,022	2,146,732	2,323,954

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Zoo	31.50	33.50	33.50	33.50	33.50
Total FTEs	31.50	33.50	33.50	33.50	33.50

Significant Features

- Bargaining unit employees are provided salary increases based on contractual agreements. A 3.0 percent pool is funded to provide increases to non-bargaining unit employees.
- The Zoo is working with the Friends of the Topeka Zoo (FOTZ) on a five year Capitol Campaign called Zoo Tomorrow.
- The Topeka Zoological Park received American Zoological Association (AZA) accreditation in 2003, and was reaccredited in 2007 by AZA.
- Beginning in 2004, the Zoo operated as a separate entity from Parks and Recreation under the overall supervision of the Chief Administrative Officer. A separate property tax fund was established to finance its operations. This organizational change was recommended by the 2002 Blue Ribbon Citizen Panel which studied Zoo operations. The AZA concurred with this action. The Zoo was established as a formal Department in 2006.

Topeka Zoo Program Details

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,318,044	1,440,653	1,496,866	1,518,791	1,596,754
Contractual Services	408,400	408,958	440,303	401,692	475,317
Other Payments/ Costs	25,329	23,618	59,996	56,746	27,000
Commodities	241,041	271,603	255,975	234,121	258,465
Capital Outlay	11,441	51,476	32,500	-	6,418
Vacancy Credit	-	-	(64,618)	(64,618)	(40,000)
Contingency	-	-	100,000	-	-
Total Program	2,004,255	2,196,308	2,321,022	2,146,732	2,323,954

Discussion

- The Topeka Zoo provides visitors with opportunities to:
 - 1) Learn more about the natural world;
 - 2) Increase scientific knowledge that benefits conservation; and
 - 3) Support conservation of endangered animal populations and their habitat; and
 - 4) Participate actively in improving the quality of life in Kansas.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Elephant Manager	1.00	1.00	1.00	1.00	1.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	3.00	3.00	3.00	3.00	3.00
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.50	2.50	2.50	2.50	2.50
Recreation Specialist I	1.00	1.00	1.00	1.00	1.00
Education Specialist I	0.00	1.00	1.00	1.00	1.00
Education Specialist II	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	2.00	2.00	2.00	1.00	1.00
Zoo Commissary Specialist	1.00	1.00	1.00	0.00	0.00
Director of Animal Collection/ Curator	0.00	0.00	0.00	1.00	1.00
Zoo Curator	1.00	1.00	1.00	0.00	0.00
Zoo Director	1.00	1.00	1.00	1.00	1.00
Zoo Keeper	8.00	6.00	6.00	5.00	5.00
Zoo Keeper II	3.00	5.00	5.00	6.00	6.00
Zoo Lead Keeper	1.00	1.00	1.00	2.00	2.00
Zoo Vet	0.00	1.00	1.00	1.00	1.00
Zoo Vet Technician	1.00	1.00	1.00	1.00	1.00
Business Service Manager	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	31.50	33.50	33.50	33.50	33.50

Notes on Budget and Personnel

- Capital outlay funding is reduced from the 2007 Adopted level by \$26,082. Increases in contractual services are financed primarily by FOTZ contributions.

Topeka Zoo Program Performance

Objectives and Performance Measures

actual	actual	estimate	estimate
2005	2006	2007	2008

Objective: Insure the Topeka Zoo receives sufficient financial support.

<i>Measure:</i> FOTZ provides financial support equal to the amount provided in prior year by contract and through the yearly operational and the MOU contract (projects).	\$380,000	\$392,500	\$420,000	\$500,000
<i>Measure:</i> In comparison to prior year, increase overall admissions revenue by 3% .	\$278,352	\$269,109	\$300,000	\$312,000

Objective: Insure the long-term viability of the Topeka Zoo.

<i>Measure:</i> Update the five year Capital Improvement Plan (CIP) for the Topeka Zoo annually.	Update	Update	Update	Update
<i>Measure:</i> Update the Zoo Master plan to (include years 2010, 2011, 2012)	Update	Updated 1/06	Update	Update

Objective: Enhance the experience of the public at the Topeka Zoo

<i>Measure:</i> Increase the number of educational programs	370	395	407	420
<i>Measure:</i> Increase attendance at the zoo	173,000	180,000	185,400	185,000

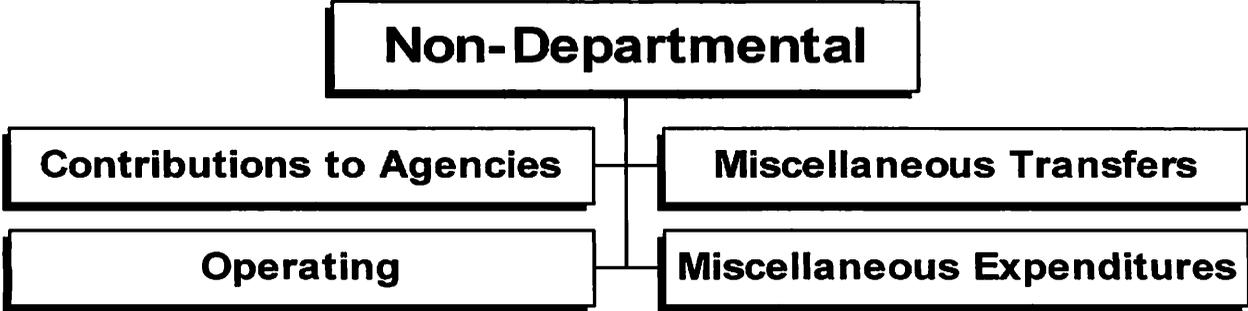
Objective: Attain American Association of Zoos and Aquarium

<i>Measure:</i> Accomplish and succeed on accreditation	Maintain	Maintain	Re-certify	Maintain
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Activity Indicators

<i>Indicator:</i> Total revenues from the concessions operation.	\$71,518	\$74,500	\$74,500	\$80,000
<i>Indicator:</i> Total revenue from the education operations	\$49,299	\$59,258	\$61,559	\$61,559
<i>Indicator:</i> Total revenue from rental of facilities.	n/a	n/a	\$2,000	\$3,500

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Non-Departmental—Budget Overview

Description

Non-Departmental consists of four segments: Contributions to Agencies; Miscellaneous Expenditures; Miscellaneous Operating Transfers; and Non-Departmental--Operating. Contributions to Agencies, including youth and social service funding, provides the financial plan for the City's designated contributions to various public service organizations. Miscellaneous Expenditures accounts are the budgeted amounts that are attributable to more than one specific department, or are segregated for future allocation. Miscellaneous Operating Transfers includes amounts budgeted for interfund transfers. Non-Departmental--Operating is comprised of the amounts budgeted in operating funds, not otherwise reported in the departmental schedules, segregated for the achievement of a particular purpose or for financial reporting purposes.

Budget Summary by Program

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Expenditures					
Contributions/Agencies	3,276,844	3,034,803	2,884,845	3,059,765	2,924,316
Misc. Expenditures	405,155	592,063	5,755,488	(637,071)	5,254,451
Misc. Operating Transfers	869,719	2,086,579	1,578,968	1,000,000	200,000
Non-Dept, Operating	33,527,346	16,076,785	22,679,104	21,440,063	25,810,680
Total Expenditures	38,079,064	21,790,230	32,898,405	24,862,757	34,189,447
Percent Change		-42.8%	51.0%	14.1%	3.9%
Financing					
General Fund	2,778,049	4,114,185	8,588,801	1,620,774	6,735,767
Trans. Guest Tax Fund	1,773,669	1,599,260	1,630,500	1,801,920	1,643,000
Other Fund Sources	33,527,346	16,076,785	22,679,104	21,440,063	25,810,680
Total Financing	38,079,064	21,790,230	32,898,405	24,862,757	34,189,447

Personnel Summary by Program (in Full-Time Equivalents)

There are no FTE positions in this Department.

Significant Features

- A 9.6 percent ending balance of revenue is budgeted as contingency for the General Fund in 2008.
- A hiring freeze will be necessary in 2008 to accommodate a 4.0 plus percent salary shrinkage rate. The freeze will be needed until it becomes apparent that General Fund departments will generate \$2.3 million of salary savings in 2008 in addition to required position reductions.

Miscellaneous Expenditures Details-General Fund

Budget Summary by Expenditure Category

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	85,431	22,306	163,747	40,000	(26,000)
Contractual Services	433,047	338,637	301,350	301,597	127,350
Other Payments/Costs	-	-	236,019	236,019	20,000
Commodities	10,383	26,484	13,000	13,000	6,709
Care of Prisoners	1,275,057	1,111,528	900,000	900,000	900,000
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	49,369	1,456	-	-	-
Vacancy Credits	(1,501,254)	(1,377,112)	(2,650,287)	(2,200,287)	(2,300,000)
Other Financial Uses	53,122	180,232			
General Fund Contingency	-	288,532	6,791,659	72,600	6,526,392
Total Program	405,155	592,063	5,755,488	(637,071)	5,254,451
General Fund	405,155	592,063	5,755,488	(637,071)	5,254,451
Total Revenues	405,155	592,063	5,755,488	(637,071)	5,254,451

Discussion

Miscellaneous Expenditures-General Fund accounts for the budgeted amounts that are properly attributable to more than one specific department or division, or segregated for future allocation. These accounts also include the General Fund Contingency, which represents the General Fund balance.

- State law limits the miscellaneous contingency amount to 10 percent of the fund's total expenditures. Although the contingency amount is appropriated and may be expended during the year without additional budget amendment, the use of contingencies is subject to specific council approval. The intention is for the contingency amount to be carried forward to the next fiscal year as a fund balance. This manner of budgeting does provide flexibility to the city to address situations that may arise during the year.

Notes on Budget and Personnel

- The 2008 General Fund budget requires the generation of \$2.3 million in salary savings. In addition, the Council directed the City Manager to reduce positions equal in value to \$300,000. The General Fund portion of that reduction is \$261,000.
- The budget contains \$900,000 in both 2007 and 2008 to pay Shawnee County Jail for housing city prisoners. K.S.A. 19-1930 requires the City to pay the County for the maintenance of prisoners held in the county jail for municipal court charges.
- \$120,000 is provided in 2008 for a Salary Compression Pool, the same amount as in 2007. Another \$75,000 has been added to bring engineering and technical position salaries up to a competitive level. The City has not been successful in attracting and retaining these professionals.
- \$80,000 is in the budget to cover 2007 City election costs. The City will not incur this expense in 2008.

Miscellaneous Operating Transfers Details

Budget Summary by Agency

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Golf Fund	-	-	-	-	-
Metropolitan Planning*	799,719	-	-	-	-
Remodel City Hall	-	-	-	-	-
Unsafe Structures Fund	70,000	200,000	200,000	200,000	200,000
Capital Improvements Projects	-	1,886,579	800,000	800,000	-
Parks and Recreation Fund	-	-	467,032	467,032	-
Zoo Fund	-	-	111,936	111,936	-
Total Program	869,719	2,086,579	1,578,968	1,000,000	200,000
General Fund	869,719	2,086,579	1,578,968	1,000,000	200,000
Total Revenues	869,719	2,086,579	1,578,968	1,000,000	200,000

Miscellaneous Operating Transfers comprises amounts budgeted for interfund or interdepartmental transfers. Transfers from one fund to another must be identified in the budget. In order for unbudgeted transfers to occur, the budget must be amended in accordance with State law.

There are regularly made transfers, such as the one from the General Fund to the Unsafe Structures Fund. In addition, transfers have been made to facilitate the use one-time revenue for capital improvement projects, to shift monies from the Risk Management Reserve to other risk funds, usually the Group Health Insurance Fund, and to provide additional monies to offset underperforming revenue sources. A one-time transfer of \$100,000 was made from the General Fund to the Golf Fund in 2004 to shore up ending balances in that fund.

- General Fund surplus can remain in the balance or be used for capital improvement projects or debt reduction, but it should not be used for ongoing operations. For 2007, \$800,000 is scheduled to purchase police vehicles. There is no surplus available for expenditure in 2008.

- To reduce reliance on property tax, \$467,032 is transferred to the Parks and Recreation Fund and \$111,936 is transferred to the Zoo Fund in the 2007 Adopted Budget.

- \$200,000 is budgeted for transfer to the Unsafe Structures Fund in 2007 and 2008.

Non-Departmental, Operating Details

Budget Summary by Agency

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Personnel Services	1,124,599	690,174	1,160,102	1,174,000	2,280,499
Contractual Services	1,506,538	3,101,679	2,755,750	2,391,795	2,377,134
Other Payments & Costs	8,377,844	7,519,132	9,551,792	9,004,268	9,414,268
Commodities	437	262	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	14,460,469	-	-	-	-
Other Financial Uses	8,057,459	4,765,538	9,134,460	8,870,000	11,738,779
Contingency	-	-	77,000	-	-
Total Program	33,527,346	16,076,785	22,679,104	21,440,063	25,810,680
Non-General Fund Sources	33,527,346	16,076,785	22,679,104	21,440,063	25,810,680
Total Revenues	33,527,346	16,076,785	22,679,104	21,440,063	25,810,680

Discussion

Non-Departmental--Operating is comprised of the amounts budgeted in operating funds not otherwise reported in the department schedules. These amounts are segregated for the achievement of a particular purpose or for financial reporting purposes. The individual funds comprising Non-Departmental--Operating are special revenue (200s), debt service (300s), and risk management internal service (600s) funds.

Notes on Budget

The individual funds comprising Non-Departmental, Operating include:

- 228—Special Alcohol & Drug
- 230—General Improvement
- 236—Special Liability Expense
- 269---Golf Improvement Reserve
- 282—Capital Project Planning
- 285—Unsafe Structures Demolition
- 286—Employees' Retirement Reserve
- 287---KP&F Rate Equalization
- 288---Neighborhood Revitalization
- 289---Historic Preservation
- 290---Half-Cent Sales Tax
- 301—General Bond & Interest
- 519---Park Land Acquisition
- 640—Workers' Compensation Self-Insurance
- 641—Vehicle Physical Damage Self-Insurance
- 642—Employees' Health Insurance
- 643—Risk Management Reserve
- 644—Unemployment Compensation

For individual fund expenditures and revenues, see the Fund Summaries Section.

Contributions to Agencies Details--General Fund

Budget Summary by Agency

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Topeka Performing Arts Center	210,000	395,000	300,000	300,000	300,000
Community First--Abbot Center	-	-	-	-	167,000
Youth & Social Service Grants	328,130	316,484	280,029	280,029	167,000
Downtown Topeka, Inc.	250,000	187,500	125,000	125,000	125,000
Community Resource Council	100,400	100,400	102,771	102,771	102,771
Project Health Access	100,000	100,000	100,000	100,000	100,000
Topeka Cemetery Association	100,000	100,000	100,000	100,000	100,000
Housing and Credit Counseling	78,000	78,000	78,000	78,000	78,000
Shawnee County Family Resource Ctr.	55,000	55,000	55,000	55,000	55,000
Success by Six	41,545	31,159	41,545	41,545	41,545
Battered Women's Task Force	30,000	30,000	30,000	30,000	30,000
Jayhawk AAA	27,000	27,000	27,000	30,500	-
Keep America Beautiful	15,000	15,000	15,000	15,000	15,000
Arts Council of Topeka	83,000	-	-	-	-
Safe Streets	85,100	-	-	-	-
Total Program	1,503,175	1,435,543	1,254,345	1,257,845	1,281,316
General Fund	1,503,175	1,435,543	1,254,345	1,257,845	1,281,316
Total Revenues	1,503,175	1,435,543	1,254,345	1,257,845	1,281,316

Contributions to Agencies is where the City's designated contributions to various public service organizations are detailed. In addition, a single amount is appropriated for distribution to youth and social service organizations. This page covers the General Fund portion of the contributions.

An agency has been included as a specific line item if, (1) the City has some direct responsibility for funding, as in the case of the Topeka Cemetery Association, or (2) the city has made a prior funding commitment, or (3) an agency's service is jointly funded by more than one government entity, such as CRC, Jayhawk AAA, Go Topeka, etc., or (4) a policy decision has been made to fund the organization independently.

Notes on Budget

- Agencies are funded at the same level as in 2007. The Jayhawk AAA will be funded at the 2007 level from the General Fund contingency unless Shawnee County provides funding. The same condition will apply for aging agencies that receive monies through the Youth and Social Services grants.

Contributions to Agencies Details--Transient Guest Tax Fund

Budget Summary by Agency

	Actual 2005	Actual 2006	Adopted 2007	Estimated 2007	Adopted 2008
Visit Topeka, Inc. (formerly TCVB)	775,000	775,000	-	800,000	800,000
Heartland Park	175,000	175,000	-	-	-
Topeka Perform Arts Center	140,000	105,000	40,000	40,000	-
Expo Centre Marketing	65,000	52,500	-	-	-
Sunflower State Games	17,500	17,500	-	-	-
Wayfinding Signs	188,610	-	-	-	-
Distribution by Council	-	-	1,215,500	-	-
Tourism Development Grants	-	-	-	417,258	298,000
Great Overland Station	200,000	211,313	200,000	200,000	200,000
Parks and Recreation Fund Transfer	115,000	115,000	115,000	115,000	145,000
Historic Preservation Fund Transfer	97,559	57,947	-	82,662	85,000
General Fund Transfer	-	60,000	60,000	60,000	60,000
Zoo Fund Transfer	-	-	-	87,000	55,000
Juneteenth	-	10,000	-	-	-
Fiesta Mexicana	-	20,000	-	-	-
Total Program	1,773,669	1,599,260	1,630,500	1,801,920	1,643,000
Transient Guest Tax Fund	1,773,669	1,599,260	1,630,500	1,801,920	1,643,000
Total Revenues	1,773,669	1,599,260	1,630,500	1,801,920	1,643,000

Discussion

- This section outlines the various grants and other uses made of the receipts that flow into the Transient Guest Tax Fund. This fund receives the revenue generated by a 6.0 percent guest tax that is charged to persons that obtain lodging from hotels and motels in the city. The monies are targeted generally towards uses that promote tourism and economic development for the City of Topeka.
- Prior to 2003, the transient guest tax rate was 5.0 percent. The City Council approved an additional 1.0 percent. From the additional proceeds, \$200,000 is to help pay for improvements to the Great Overland Station. Any excess revenue is to be transferred to the Historic Preservation Fund.
- In 2007, a policy change resulted in the Tourism Development Grant Program. Under this program, recommendations come from a committee staffed by Visit Topeka to a special City Council Committee for grant awards. The grantees are to prove their value by demonstrating their ability to put "heads-on-beds".

Notes on Budget

- The Transient Guest Tax is estimated to receive revenues of \$1,610,000 for 2007 and \$1,643,000 for 2008 based on the 6.0 percent tax rate.
- Transfers to the General Fund, Parks and Recreation Fund, and Zoo Fund, and the contractually obligated funding for the Great Overland Station are authorized in the budget.

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Capital Improvements Budget

The City's Capital Improvements Program (CIP) approval process runs concurrently with the development of the annual City operating budget. The CIP is updated annually and presented to the City Council each summer along with the proposed operating budget. The City Council approves a five-year Capital Improvements Plan, which includes a two-year Capital Improvements Budget for 2008-2009. 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 the 2008 and 2009 budget years along with tables showing the approved five-year Capital Improvements Plan. 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 throughout the year. 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 are the primary method of financing for most projects outside of the enterprise operations. Beginning with the 2006-2010 CIP, the City Manager recommended a citywide target of \$10,275,000 for G.O. bond projects each year, which had been roughly equivalent to the amount of principal paid each year. As the first few years of previously approved projects are worked through the City should have a fairly stable amount of projects per year, which should stabilize the level of G.O bonds issued and paid off each year. Once approved, to add a project will require a rethinking of priorities as an existing project will have to be reduced or eliminated. In adopting the 2008-2012 CIP, the City Council continued to follow this philosophy.

Impact of Capital Improvement Projects on Operating Budget

The projects approved for 2008 and 2009 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 for 2008 and 2009 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.

Water Pollution Control and Stormwater Utilities Funds

Rehabilitate Oakland Wastewater Treatment Plant Phase II. This project will provide \$7,243,243 in 2008 to replace the solid handling units at the plant. It was determined during an assessment that the units were in poor condition and needed to be replaced. This project will reduce the annual maintenance and utility costs.

Deer Creek Force Main. The existing 20 inch force main from the new Deer Creek Pump Station to the Oakland Wastewater Treatment Plant will be replaced with a 36 inch main to handle the enhanced pumping capacity. The project is to be funded with \$4,581,500 in 2008 borrowed from State the Revolving Loan program.

North Topeka Distributed Control System. This is an upgrade of the computer system in North Topeka to make it compatible with the new system at the Oakland Wastewater Treatment Plant. There is limited support for the old system and parts costs are high. A total of \$1,000,000 is budgeted in 2008.

Inflow and Infiltration Correction Program. This is an ongoing maintenance program, with \$700,000 for both 2008 and 2009. The program is designed to identify and repair problems where stormwater has infiltrated the sanitary sewer system. The project reduces annual operation and maintenance costs at both the North Topeka and Oakland treatment plants. It also reduces the number of backups and system failures.

South Kansas River Pump Station (SKRPS) Project. This project would enhance the sanitary system flow across the Kansas River to the North Topeka Sewer Plant. This project combines two projects to provide a better evaluation and address problems of the overall system. A total of \$500,000 is scheduled for 2008 with \$4.5 million to follow in 2009.

Capital Improvements Budget

Southwest Interceptor. Financed by the State Revolving Loan Fund and USD 437, \$150,000 is provided in 2008 and \$1,350,000 in 2009 to extend the southwest interceptor from Colly Creek area to SW 61st Street and Wanamaker Road. The project is being initiated as directed by the Kansas Department of Health and Environment to extend service to USD 437 and developing areas.

Grant/Jefferson Pump Station Rehabilitation. This is a major project that spans three years at a total cost of 12.6 million. The project will include conducting follow monitoring and flow studies of the North Topeka Sanitary Sewers that flow to this pump station, and then rehabilitating the station based on that information. The project will reduce costs for maintenance and repairs at the station. For 2008 and 2009, \$0.8 million and 1.8 million are provided, respectively, with the remaining \$10.0 million scheduled for 2010.

North Topeka Pump Station. \$1.0 million is scheduled for 2008 to provide short-term repairs to the North Topeka Pump Station and conduct a review of the pump station and its ability to sustain projected sewer activity.

Septic Tank Elimination Program. \$1.0 million is provided in 2008 and 2009, and \$0.6 million in 2010 to install new sewer laterals with the purpose of assisting city property owners to discontinue use of septic tank systems. In the City's Stormwater Permit, the Kansas Department of Health and Environment and the federal Environmental Protection Agency require the reduction in the level of surface water pollution. Septic tanks are a primary cause of this problem. This project will increase both revenue and operating costs.

Highway 24 Storm Project. In 2008 and 2009, a total of \$1.0 million will be expended to construct a drainage retention pond and a stormwater pumping station. Grading work will be done to re-direct stormwater runoff to the retention area. The retained water will be pumped over the levee system into the Kansas River.

Source Water Protection "Wanamaker Wetlands". An amount of \$300,000 in both 2008 and 2009, and \$400,000 in 2010 has been designated to develop a wetlands to clean and filter the runoff from the Wanamaker corridor and interchange before it enters the Kansas River upstream from the City of Topeka Water Department's intake. The wetland concept is part of the Watershed Protection Plan developed by the City in cooperation with the Kansas Departments of Health and Environment and the Kansas Water Office. It is a less expensive and environmentally sound method of dealing with the runoff than constructing a facility.

Furman Road Retention Pond. The retention pond will provide flood control for the surrounding area. The area, located near an old oxbow of the Kansas River, has historically experienced intermittent flooding. Flood prevention will provide cost savings to both private and public entities.

Retrofit/New Storm Sewer System. This project provides \$1.0 million in each year of the CIP to relieve flooding problems and improve capacity for stormwater flow underground and to prevent future inlet and storm sewer failures. Maintenance and construction costs are projected to go down as environmentally sound techniques of using native plants and vegetation are employed to help solve drainage issues.

Levee Work. In 1998, the Corps of Engineers began a Feasibility Study of the Kansas River Levee System to evaluate the flood protection provided by the Topeka units along the Kansas River. These projects will make the modifications needed to the flood protection system as identified in the Final Report. The CIP includes a total of \$6,050,000 over five years, including \$200,000 for 2008 and 2009 each. The Corps of Engineers is also expected to pay a portion of the project costs.

Water Utility Fund

Water Treatment Plan Rehabilitation. This project will include repair of the lime softening basin in the North train of the East Plant, installation of a liquid alum feed system, electrical substation testing, treatment plant modifications for HAA reduction, and numerous electrical, concrete, and other repairs that are needed at the Water Treatment Plant. The project will reduce maintenance procedures and costs and reduce HAA concentrations in order to meet state and federal regulations for safe drinking water. A total of \$5.0 million is provided for the project split evenly between 2008 and 2009.

Indian Hills Road-33rd to 41st, East to Sherwood Tower. This project will provide an additional 18" water main in this area to reinforce the transmission capacity for service and fire protection and allow better utilization of the Sherwood Elevated Tank and the booster station at 37th & Fairlawn. A total of \$1,325,000 is scheduled for 2008 from the State Revolving Loan Fund.

Capital Improvements Budget

Portage Route – Water Treatment Plant. This 2008 project will construct portage route for canoeists around the weir in the Kansas River. The project is budgeted for \$300,000.

Skyline Drive-37th & Fairlawn to 41st & Wanamaker. This project will install a new 18 inch main to improve supply and reliability to the west area of the City. Cost of \$1.1 million will be financed by borrowing from the State Revolving Loan Fund. Maintenance costs will increase incrementally over time.

California-33rd to 41st. This project is part of an overall plan to assure the capability of the transmission and distribution system to meet existing and future demands and for fire protection. The project includes \$105,000 in 2008 and \$860,000 in 2009.

Reo from Kansas Ave. to Topeka Blvd. South. Financed by \$67,000 from State Revolving Loan funds in 2008 and \$483,000 in 2009, this project will install new twelve inch mains to provide supply and reliability to the northern areas.

17th and Belle Pressure Improvement. To address low pressure issues in this area, the project will provide for improvements and modifications in the general area of 17th Street to 21st Street between I-470 and Belle. A total of \$250,000 is provided to be financed from the State Revolving Loan Fund.

Burlingame 49th to 57th and East on 57th to Topeka Blvd. The installation of a new 24 inch main to provide an additional source of supply to the south area is scheduled for 2009-2011. The cost of \$3,993,700 will be financed from the State Revolving Loan Fund.

Croco Road 36th to North of 45th. This project is part of a plan to supply the requirements of the Rockfire at the Lake Development, which has been annexed by the City. The project will involve the installation of a 16 inch water main. Amounts of \$110,000 in 2009 and \$1,057,000 in 2010 are scheduled for the project. Since this is a new installation, future maintenance costs will increase.

General Improvement Fund Projects. The General Improvement Fund is a property tax supported fund that is used to finance projects up front, rather than issue bonds. Appropriations have been made for 2008, with estimates for 2009 and future years.

Affordable Housing Projects. The Affordable Housing Projects represents the City's portion of Affordable Housing Program. The monies match federal Home Investment Partnerships Program funds through the Housing and Neighborhood Development Department. There is no impact on the operating budget. In 2008 \$200,000 was appropriated, with another \$200,000 projected for 2009.

Police Fleet Replacement. For 2009, \$650,000 is scheduled to replace vehicles in the Police fleet. Any police vehicles purchased for 2008 will have to come from the pool of \$446,150 provided to cover a variety of needs.

Lease/Purchase Program for Self Contained Breathing Apparatus. The lease purchase program will replace the Fire Department's Self Contained Breathing Apparatus. The total lease/purchase is \$500,000 to be paid at \$100,000 per year for five (5) years beginning in 2006.

Fire Fleet Replacement. In 2008, \$353,850 is scheduled to replace one pumper truck.

Zoo Infrastructure. This project estimate for 2009 will provide for replacement of a roof on the Lions Pride holding facility and public side walk repair in the south end of the Zoo. Any monies for 2008 will have to be allocated from the pool of \$446,150 provided to cover a variety of needs.

All Other Projects and Expenses. A total of \$446,150 was pooled together to allow flexibility in meeting perceived needs as a budget reduction effort in 2008. The City Manager will have to prioritize needs that are brought forward to make the best use of the limited dollars.

Capital Improvements Budget

Public Works Sidewalk Repair. This project will repair and replace defective sidewalk sections throughout the city for \$25,000 in 2008 financed by the General Improvement Fund. The cost will be shared between the City and the property owners. The homeowner is scheduled to reimburse the City 50% of the cost to repair or replace their sidewalk.

Enterprise Resource Planning (ERP) System Purchase Payment. This project began in 2007 to allow the City to replace the existing financial system with the purchase and implementation of an Enterprise Resource Planning (ERP) System. The City has contracted with Lawson Software for an ERP. A lease payment of \$643,000 will be required for 2009 and the next five years.

Rehabilitation and Repair. \$300,000 is earmarked from the General Improvement Fund in 2009 to provide an account from which various smaller rehabilitation and repair projects can be financed for City Hall and other City facilities. The concept is to pay for smaller projects up front rather than with debt financing to avoid the additional interest payments. No monies were specifically appropriated for 2008; rather any improvements will need to be paid for from a \$446,150 pool of funds.

Washburn Lane Parkway. An estimate of \$100,000 is included for 2009 to provide match to federal grants that will be applied for to continue the lighting and improvement project north on the Parkway.

Other Revenue Source Projects. This category covers projects that are financed from various sources other than Enterprise Funds, General Improvement Fund, General Fund or General Obligation debt.

Animal Kingdom/Herpetarium. FOTZ monies of \$1.0 million is scheduled for 2008 to develop a new facility to exhibit reptiles, amphibians, small mammals and birds representative of swamps, deserts and island environs. The Zoo estimates increased operating costs of \$40,000 to hire an additional zoo keeper and to pay utilities.

General Obligation Bonded Projects. These projects are financed with general obligation bonds issued by the City of Topeka. Some of the projects receive funding from other sources as well, but the GO bonds are the primary source. Principal and interest debt service payments are budgeted and paid from the Bond and Interest Fund. Generally, these projects involve the improvement or replacement of existing equipment or infrastructure.

Fire Department

Refurbish Stations 1, 6, and 7. The project will refurbish and update fire station #1 located at 934 NE Quincy, #6 located at 1419 NE Seward, and #7 located at 1215 SW Oakley. Projects will include kitchen and bathroom remodeling. A total of \$318,240 is approved for 2008.

Build Fire Station #13 (6th and Fairlawn). Based on a July, 2006 study of facility deployment of fire and rescue services, the City Council added \$2.5 million in 2008 to construct a new fire station in the 6th and Fairlawn area to provide adequate coverage. The new station is to be staffed with existing personnel, based on the recommendations of the study.

Refurbish Stations 3, 9, and 11. The project will refurbish and update fire station #3 located at 318 SE Jefferson, #9 located at 2447 SE 29th and #11 located at 2000 Lower Silver Lake Rd. Projects will include kitchen and bathroom remodeling. A total of \$265,200 is approved for 2009.

Neighborhoods/Citywide Projects

Neighborhood Infrastructure. The amounts of \$1.4 million for 2008 and \$1.4 million for 2009 are approved for infrastructure improvements in various city neighborhoods. The monies will be used to rebuild streets, curbs, gutters, and sidewalks in targeted "intensive care" areas of the city. All expenditures are to be consistent with the City's Comprehensive Plan.

City-wide Facilities ADA. A total of \$519,000 is scheduled for this new project in 2008. It involves the installation of accessible ramps, sidewalks, access walkways to playground structures, door hardware, ADA related signage, new doors and the widening of doors, the renovation of restrooms, elevator improvements and other accessibility related improvements. These improvements are required by the federal Americans with Disabilities Act of 1990.

Traffic Signals

STP Safety Projects. The Kansas Department of Transportation (KDOT) evaluates and selects high accident locations for state and federal funding. Possible improvements could include installation of a traffic signal, a roundabout intersection, or construction of additional turn lanes. For 2007, there is \$78,000 from G.O. bonds and \$315,000 from federal sources for a total

Capital Improvements Budget

of \$393,000. A total of \$435,000 is approved for 2009, with \$120,000 from G.O. Bonds and \$315,000 from KDOT. The projects will provide a net reduction in operating costs.

Signals Replacement. This project provides \$620,000 in 2008 and \$640,000 in 2008 to upgrade sub-standard traffic signal systems and install traffic signal systems at locations that are not served by traffic signals. Completion of these projects provides new state of the art systems that reduce maintenance costs and provide a safer and more efficient environment.

Traffic Controller Upgrade. The project replaces outdated computerized traffic signal controllers. For 2007 and 2008 each, \$102,400 is approved. The project reduces maintenance expenditures annually from the Transportation Operations budget.

Streets

California—29th to 33rd. This project will provide a mill and overlay on California Avenue between SE 29th Street and SE 33rd Street. The project cost is \$300,000 for 2008.

California: Sidewalk KTA Bridge to 38th and 37th to Long Street. This project is financed with \$250,000 in 2008. A sidewalk will be put in on California Avenue from the Kansas Turnpike Authority Bridge to 38th Street and along 37th Street from California Avenue to Long Street.

ADA Street Curb Repair. A total of \$500,000 is authorized for both 2008 and 2009 to construct accessible curb cuts and sidewalk ramps at selected intersections. These improvements will be made in accordance with the Americans with Disabilities Act Accessibility Guidelines for Buildings and Facilities.

Elevation Parkway. A project of \$8,869,500 was added to construct a new parkway Gage Boulevard to Wanamaker Road. An amount of \$279,500 is provided in 2008 for planning and \$2,750,000 for 2009. The remainder of the funding is scheduled for 2010 and 2011. The project will increase future year maintenance costs.

SW 29th Street & Fairlawn Rd. This project will reconstruct and improve the intersection of SW 29th Street and SW Fairlawn Rd. The work includes a double left turn lane and exclusive right turn lanes and traffic signal upgrades. Funding from G.O. bonds includes \$103,619 in 2007; \$150,000 in 2008; and \$500,000 in 2009. These funds will be supplemented by \$1,548,000 from the Kansas Department of Transportation, for a total of \$2,301,619.

Bridges

Topeka Blvd over Soldier Cut-off Channel Bridge. In 2008 \$157,040 is scheduled to be financed by G.O. bonds to replace an aging, deteriorating structure with an open span bridge. The existing structure is 52 years old with non-standard deck and railing. An additional \$128,600 was approved for 2006 and 2007, which when combined with \$1,134,360 of federal monies brings the total project to \$1,420,000.

Bridge - E 10th Street over Deer Creek. This project will remove and replace the SE 10th Street Bridge over Deer Creek. Funding is scheduled in 2008 for \$35,000 for design services to be financed from G.O. bonds. The total project amount through 2009 is \$445,500, with \$186,000 from G.O. bonds and \$224,500 of federal funding.

Bridge—SW 49th West over Topeka Boulevard. The project will replace the aging and deteriorated bridge on SW 49th located about 750 feet west of Topeka Boulevard. Funding includes \$84,000 for design costs to begin the project in 2009. Funding over a three year period totals \$1.1 million of which \$660,000 is from federal sources.

Parks and Recreation Department

Trail Development. For 2008 and 2009 each, \$100,000 is provided for the development of these popular trails in and around Topeka. Planned development includes trail linkage on an extensive system of hike/bike trails that are joined with one another and to existing public parklands and facilities. The trails run parallel along natural drainage ways and/or dikes. Future maintenance costs will increase to maintain the expanded system.

Playground Equipment. To replace old play structures at various locations around the City, \$100,000 is approved for 2009. The projects will include providing ADA access to the playgrounds. It is estimated the project will increase maintenance costs minimally for replacement parts and vandalism repair.

Capital Improvements Budget

Golf Course Pump Station. \$125,000 is approved for 2008 to replace the pump station that is part of the underground irrigation system at the golf course. The existing pump station is over 30 years old and replacement parts are no longer available for certain parts of the system. Failure of the irrigation system during the summer would result in loss of turf and greens.

Gage Park Playland Renovation. A project for \$315,000 will renovate the heavily used “playland” area in Gage Park in 2008. All improvements will meet ADA standards. Old playground equipment will be replaced for safety reasons.

Water Spray Park—Samuel Jackson Park. The project provides \$250,000 in 2008 to install a water spray park in the area of Samuel Jackson Park and the Abbott Community Center. The park is in an area without a water-related amenity for children. Annual operating costs for water, electricity and maintenance are estimated at \$10,000.

Ballfield Lighting. For 2009, \$444,000 is scheduled to replace the lighting system at the Felker Park Softball Complex. This project will increase the light output, making the fields safer for participants and meeting current standards for athletic field lighting.

Community Center Window and Door Replacement. This three project totals \$601,700, with \$269,200 provided in 2009, to replace the doors and windows in all the community centers. The project has two goals. The first is to make the community centers more accessible by meeting ADA requirements, and the second is to increase energy efficiency.

Bandshell Replacement. In 2009, \$125,000 is scheduled to replace the “bandshell” which is a portable stage used for concerts, activities and special events. It is also rented by community groups for their events. The current bandshell is a 1982 model and at the end of its useful life.

Topeka Zoo

Upgrade HVAC Tropical Rain Forest. The existing heating and cooling units in this facility are deteriorating and not functioning properly. Installation of energy efficient units will not only conserve energy, but maintain the proper thermal conditions for the animals and plants in the building. For 2008, \$150,000 is provided.

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Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted 2008	Adopted 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
Enterprise Funded Projects							
Pub Wrks/Water Pollution Control Fund							
Rehab Oakland Plant Phase 2	7,243,243	-	-	-	-	SRF Loan	-
Deer Creek Force Main	4,581,500	-	-	-	-	SRF Loan	-
N Topeka Distributed Control Sys.	1,000,000	-	-	-	-	-	-
Inflow/Infiltration correction Prg.	700,000	700,000	700,000	700,000	700,000	SRF Loan	-
SKRPS Project	500,000	4,500,000	-	-	-	SRF Loan	-
Southwest Interceptor	150,000	1,350,000	-	-	-	SRF Loan	-
Sewer Service Extension	-	-	1,000,000	1,000,000	1,000,000	-	-
Grant/Jefferson Pump Station Rehab	-	800,000	1,800,000	10,000,000	-	Rev Bond	-
Rehab/Replace Adams Interceptor	-	-	300,000	4,000,000	4,000,000	Rev Bond	-
Rehab/Replace Pump Stations	-	-	-	1,000,000	1,000,000	-	-
N Topeka Pump Station	1,000,000	-	-	-	5,000,000	Rev Bond	-
Heartland Park Service Extension	-	-	-	-	1,800,000	-	-
Subtotal Water Pollution Control	15,174,743	7,350,000	3,800,000	16,700,000	13,500,000	-	-
Public Works/Stormwater Fund							
Septic Tank Elimination Program	1,000,000	1,000,000	600,000	-	-	-	-
Hwy 24 Storm Project	500,000	500,000	-	-	-	-	-
Source Water Protection "Wanamaker Wetlands"	300,000	300,000	400,000	-	-	-	-
Furman Road Retention Pond	500,000	-	-	-	-	-	-
Retrofit/New Storm Sewer System	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Levee Work	200,000	200,000	700,000	1,650,000	3,300,000	-	-
Subtotal Stormwater	3,500,000	3,000,000	2,700,000	2,650,000	4,300,000	-	-
Public Works/Water Fund							
Water Treatment Plant Rehabilitation	2,500,000	2,500,000	-	-	-	SRF Loan	-
Indian Hills Rd-33d to 41st, E to Sherwood Tower	1,325,000	-	-	-	-	SRF Loan	-
Portage Route - Water Treatment Plant	300,000	-	-	-	-	SRF Loan	-
Skyline Dr-37th & Fairlawn to 41st and Wanamaker	120,000	980,000	-	-	-	SRF Loan	-

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted 2008	Adopted 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
<i>(Water Continued)</i>							
California from 33rd to 41st Street	105,000	860,000	-	-	-	SRF Loan	-
Reo -Kansas Ave to Topoka Blvd	67,000	483,000	-	-	-	SRF Loan	-
17th & Belle Pressure Improvement	28,000	222,000	-	-	-	SRF Loan	-
Burlingame, 49th to 57th, E to Tpk Blvd	-	580,000	1,500,000	1,913,000	-	SRF Loan	-
Croco Rd 36th to North of 45th	-	110,000	1,057,000	-	-	SRF Loan	-
Berryton Rd 50th to 53rd	-	-	218,000	-	-	SRF Loan	-
34th & California to 29th & Golden	-	-	275,000	-	-	SRF Loan	-
29th Street - Golden to Granger	-	-	275,000	-	-	SRF Loan	-
Fairlawn, Skyline Dr to 53d, E to Burl.	-	-	80,000	590,000	-	SRF Loan	-
45th St from Fairlawn to Gage	-	-	-	590,000	-	SRF Loan	-
12th St from Monroe to California	-	-	215,000	2,025,000	-	SRF Loan	-
Croco Rd from 29 to 36	-	-	-	1,167,000	-	SRF Loan	-
Fairlawn Booster St-New East Pump	-	-	-	407,000	-	SRF Loan	-
W. Elevated Tank on Indian Hills Rd	-	-	-	435,000	5,110,000	SRF Loan	-
Disinfection Modification at WTP	-	-	-	-	2,988,200	SRF Loan	-
California-12th to 6th to Market	-	-	-	140,000	1,049,000	SRF Loan	-
41st & Cal E. to W. Edge and so. to 45th	-	-	-	-	1,064,000	SRF Loan	-
Kirklawn Booster St-Modify Pump Units	-	-	-	-	320,000	SRF Loan	-
Warehouse - Water Treatment Plt	-	-	-	-	1,180,000	SRF Loan	-
Subtotal Water	4,445,000	5,735,000	3,620,000	7,267,000	11,711,200		
Sub-Total Enterprise Fund	23,119,743	16,085,000	10,120,000	26,617,000	29,511,200		

General Improvement Fund

Housing & Neighborhood Dev.							
Affordable Housing Projects	200,000	200,000	200,000	200,000	200,000	Fed HUD	4,000,000
Police Department							
Fleet Replacement Vehicles	-	650,000	650,000	650,000	650,000		-
Radios: Base, Mobile, and Portable	-	-	2,350,000	-	-		-
Fire Department							
Lease Pmt. on Breathing Apparati	100,000	100,000	100,000	-	-		-
Fleet Replacement Vehicles	353,850	750,000	750,000	790,000	820,000		-
Digital Mobile and Portable Radios	-	-	710,000	-	-		-

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted 2008	Adopted 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
Zoo							
Zoo Infrastructure	-	50,000	50,000	50,000	50,000	-	-
City Wide Projects (except utilities)							
All Other Projects and Expenses	446,150	-	-	-	-	-	-
PW-Sidewalk Repair 50-50	25,000	35,000	35,000	35,000	35,000	Assessments	165,000
ERP Purchase Payment	-	643,000	643,000	643,000	643,000	-	-
Rehab/Repair for City Facilities	-	300,000	350,000	500,000	500,000	-	-
Washburn Lane Parkway	-	100,000	-	-	-	ISTEA Fed	400,000
Sub-Total General Improvement Fund	1,125,000	2,828,000	5,838,000	2,868,000	2,898,000		
Other Revenue Funded							
Zoo							
Animal Kingdom/Herpetarium	1,000,000	-	-	-	-	FOTZ	1,000,000
Creatures of the Night	-	675,000	-	-	-	FOTZ	675,000
Sub-Total Other Revenue	1,000,000	675,000	-	-	-		
GO Bonded Projects							
Fire Department							
Refurbish Stations 1, 6 and 7	318,240	-	-	-	-	-	-
Build Fire Station #13 (6th & Fairlawn)	2,500,000	-	-	-	-	-	-
Refurbish Stations 3, 9 and 11	-	265,200	-	-	150,000	-	-
Build Fire Station --South	-	265,200	-	-	150,000	-	-
Subtotal	2,818,240	265,200	-	-	150,000	-	-
Neighborhoods/Citywide							
Neighborhood Infrastructure	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	-	-
City Wide Facilities ADA	519,000	-	-	-	-	-	-
Citywide Neighborhood Infrastructure	-	-	598,000	590,000	595,000	-	-
Subtotal	1,919,000	1,400,000	1,998,000	1,990,000	1,995,000	-	-

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted 2008		Adopted 2009		Adopted 2010		Adopted 2011		Adopted 2012		Other	
											Source	Contrib.
Signals												
STP Safety Projects	78,000	120,000	120,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	FHWA Safety	1,890,000
Signals Replacement	620,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000		-
Traffic Controller Upgrade	102,400	102,400	102,400	-	-	-	-	-	-	-		-
Subtotal	800,400	862,400	862,400	825,000	825,000	825,000	825,000	825,000	825,000	825,000		-
Streets												
California: 29th to 33rd-Mill and Overlay	300,000	-	-	-	-	-	-	-	-	-		-
California: Sidewalk KTA Bridge to 38th and 37th to Long	250,000	-	-	-	-	-	-	-	-	-		-
ADA Street Curb Repair	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	360,000	360,000		-
Elevation Parkway	279,500	2,750,000	2,750,000	2,840,000	2,840,000	2,840,000	2,840,000	2,840,000	-	-	KDOT	1,548,000
SW 29th Street and Fairlawn Rd	150,000	500,000	500,000	-	-	-	-	-	-	-	Fed/KDOT	6,000,000
US HWY 24 and Topeka Blvd	-	-	1,500,000	-	-	-	-	-	-	-		-
Wanamaker Rd: 29th to 33rd	-	-	250,000	100,000	100,000	100,000	100,000	100,000	3,050,000	3,050,000		-
Wanamaker Rd: 33rd to 37th	-	-	-	250,000	250,000	250,000	250,000	250,000	100,000	100,000		-
SW 10th Sidewalk-Meadow to Civitan	-	-	-	-	-	-	-	-	-	-		-
SW 6th Street - Gage to Westchester	-	-	-	-	-	-	-	-	300,000	300,000		-
Subtotal	1,479,500	3,750,000	5,250,000	3,940,000	3,940,000	3,940,000	3,940,000	3,940,000	3,810,000	3,810,000		-
Bridges												
Topeka Blvd. Over Soldier Cutoff	157,040	-	-	-	-	-	-	-	-	-	FHWA STP	1,134,360
E 10th St. Bridge over Deer Creek	35,000	186,000	186,000	-	-	-	-	-	-	-	FHWA STP	224,500
Bridge SW 49th W or Topeka Blvd	-	84,000	70,000	286,000	286,000	286,000	286,000	286,000	-	-	FHWA STP	660,000
Bridge Overlay on SE 21st Street	-	-	-	-	-	-	-	-	300,000	300,000		-
Subtotal	192,040	270,000	70,000	286,000	286,000	286,000	286,000	286,000	300,000	300,000		-
Parks & Recreation												
Trail Development	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		-
Playground Equipment	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		-
Golf Course Pump Station	125,000	-	-	-	-	-	-	-	-	-		-
Gage Park Playland Renovation	315,000	-	-	-	-	-	-	-	-	-		-
Water Spray Park - Jackson Park	250,000	-	-	-	-	-	-	-	-	-		-
Ballfield Lighting (Phase 2)	-	444,000	444,000	-	-	-	-	-	-	-		-
CC Window and Door Replacement	-	269,200	237,500	95,000	95,000	95,000	95,000	95,000	-	-		-
Bandshell Replacement	-	125,000	-	-	-	-	-	-	-	-		-

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted 2008	Adopted 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
<i>(Parks and Recreation Continued)</i>							
Helen Hocker Office & Classroom	-	-	400,000	-	-	-	-
Gage Park ADA Walkways	-	-	150,000	-	150,000	-	-
Oakland Center Gym Floor Replace.	-	-	110,000	-	-	-	-
Parks System Security Lighting	-	-	210,000	-	-	-	-
Gage Park Victorian Lighting (Phase 1)	-	-	-	255,000	-	-	-
Park Restrooms - B Shunga, M Palm	-	-	-	308,100	-	-	-
Gage Park Snyders' Cabin Shelter	-	-	-	614,800	-	-	-
Gage Park Accessible Ball Field	-	-	-	291,900	-	-	-
Garfield Center Gym Floor Replace	-	-	-	112,900	-	-	-
Park Maintenance Building	-	-	-	250,000	-	-	-
Westlake Shelterhouse Renovation	-	-	-	456,300	-	-	-
Water Spray Park – Crestview Park	-	-	-	-	843,700	-	-
Subtotal	790,000	1,038,200	1,307,500	2,584,000	1,193,700	-	-
Zoo							
Upgrade HVAC Tropical Rain Forest	150,000	-	-	-	-	-	-
Tropical Rain Forest Roof	-	-	-	-	1,500,000	-	-
Animals and Man Roof Replacement	-	-	-	150,000	-	-	-
Subtotal	150,000	-	-	150,000	1,500,000	-	-
Subtotal GO Bond Projects	8,149,180	7,585,800	9,487,900	9,775,000	9,773,700		
Contingency	-	-	-	500,000	500,000		
TOTAL GO Bond PROJECTS	8,149,180	7,585,800	9,487,900	10,275,000	10,273,700		
Total Annual Target	10,275,000	10,275,000	10,275,000	10,275,000	10,275,000		
Difference Target to Subtotal	2,125,820	2,689,200	787,100	-	1,300		
Running Total	(3,471,929)	(782,729)	4,371	NA	NA		
Total CIP	33,393,923	27,173,800	25,445,900	39,760,000	42,682,900		

Debt Management Information

Authority to Incur Debt

The City's authority to incur debt is covered by a number of general and special statutes. With certain exceptions, the City can incur indebtedness for sewer and street construction purposes by action of the governing body of the City without a vote of the residents of the City. The Kansas statutes in chapter 10, article 3, currently provide that the general obligation bonded indebtedness for Kansas cities—including Topeka—shall not exceed 30% of the assessed valuation of all tangible taxable property within such city as certified by the County Clerk on each November 1st. The exceptions to the statutory limitations on bonded indebtedness include bonds issued for the purpose of acquiring, enlarging, extending, or improving any storm or sanitary sewer or bonds issued by any city of the first class for the purpose of acquiring, enlarging, extending, or improving any municipal utility. Also, other Kansas statutes authorizing general obligation bonds for certain specific purposes exempt such bonds from the general statutory debt limit.

Debt Payment Record and Credit Rating

The City has always promptly met principal and interest payments on outstanding indebtedness when due. The City's credit ratings on debt have been in the top tier of Moody's Investors Services. These high marks can be attributed to the City's economic stability derived from being the state capital, a prompt payment record, improved financial performance, and a manageable debt position. Consequently, the notes and bonds of the City are afforded favorable market access due to the demand demonstrated by multiple bids for the City's high quality financial instruments. Well managed financial operations, sufficient financial reserves, and careful expenditure controls indicate the City administration's intent to continue the current favorable trend in this area. Moody's Investor Services has given the City of Topeka a rating of Aa3 for General Obligation Bonds, MIG 1 for temporary notes, and Aaa for Revenue Bonds.

Debt Management

As of December 31, 2007 the City of Topeka will have accumulated a general obligation indebtedness of \$153.8 million. This level of debt requires principal and interest payments totaling \$16.6 million in 2008. Of the total general property tax levy assessed for 2008, 36.8 percent is to be used to retire general obligation debt. This is a slight reduction from the 37.7 percent in 2007.

Although net new debt issued had been in decline since the early 1990s, an issue arose during the 1998 budget discussions concerning *debt service*, the amount of principal and interest on existing debt issues due in any budget year. Specifically, the concern surrounded debt service financed with property taxes. Due to the structure of debt issued in the early 1990s, especially a large refunding issue in 1992, debt service requirements would have escalated through 2005. The City had the opportunity in 1999 to refinance a significant piece of its outstanding debt. In doing so, the City "leveled" the debt service peak anticipated to occur. While it was realized that property tax demands for debt service would still increase; it would do so much more gradually. The restructuring was completed without a downgrade in the City's bond rating. Refinancing of debt occurred again in 2001 and the continued low interest rates provided further opportunities for refinancing \$30.3 million worth of debt in 2003. In 2004, \$38.1 million of existing debt was refinanced. There were no refunding opportunities in 2005 or 2006. In February, 2007, a refunding opportunity arose that will reduce interest costs.

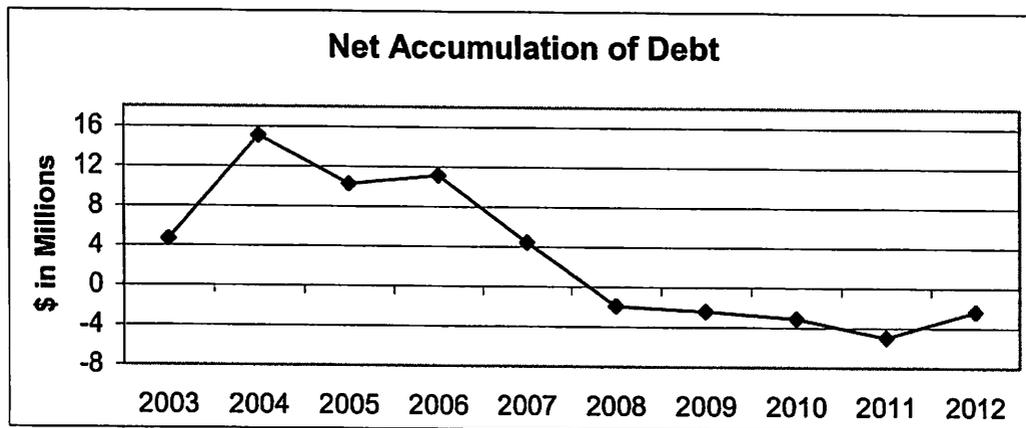
The trade-off of the 1999 restructure was a significant reduction in the amount of debt that could be issued over the next decade for new capital projects. The debt service model projections pegged the new general obligation debt "budget" at about \$5.0 million per year. However, that ceiling was abandoned in 2003, which had close to \$17.0 million worth of general obligation bond projects in the Capital Improvement Program (CIP). The tables on the next page are based on the approved general obligation bond financed capital improvements in the 2008-2012 capital improvements plan. The significant jump in new debt in 2005 is tied to the \$5.6 million financing of the purchase of the new Holliday office building and \$5.0 million of improvements for Heartland Park. A new parking garage was financed in 2006. While the parking garage debt service is to be paid from parking revenue, the \$7.5 million in bonds will be general obligation. A \$10.4 million STAR bond was issued in 2006. The STAR bond is for Heartland Park and while the debt service is to be paid with the sales tax revenue generated by the STAR bond development district, the bond is backed by the full-faith and credit of the City. The City also issued \$5.8 million in Tax Increment Financing (TIF) bonds for the College Hill district. This will redevelop a blighted area near Washburn University by constructing housing and retail business. By staying with the current five-year CIP with the overall targets, debt should level out in 2008 and begin to decline as retired debt levels will outpace growth of new debt. The City will have to weigh its capital improvement needs and desires against the ongoing property tax mill levy requirements of debt service and future interest rate trends.

Debt Management Information

Summary of G.O. Bonds Outstanding 2003-2007 actual, 2008-2012 estimated

Year	Bonds Outstanding Jan 1	Issued	Retired	Bonds Outstanding Dec 31	Net Annual Accumulation	
2003	108,215,000	42,335,000	1	37,665,000	112,885,000	4,670,000
2004	112,885,000	59,385,000	1	44,290,000	127,980,000	15,095,000
2005	127,980,000	20,115,000	2	9,850,000	138,245,000	10,265,000
2006	138,245,000	21,240,000	3	10,095,000	149,390,000	11,145,000
2007	149,390,000	29,220,000	1	24,770,000	153,840,000	4,450,000
2008	153,840,000	9,200,000		11,110,000	151,930,000	(1,910,000)
2009	151,930,000	9,595,000		12,004,750	149,520,250	(2,409,750)
2010	149,520,250	9,070,000		12,163,500	146,426,750	(3,093,500)
2011	146,426,750	7,245,000		12,232,250	141,439,500	(4,987,250)
2012	141,439,500	10,275,000		12,623,750	139,090,750	(2,348,750)

- notes: 1. includes refunding of existing debt to achieve future cost savings
 2. includes debt backed by Parking and/or Stormwater Utilities revenue
 3. does not include College Hill TIF or Heartland Park STAR bonds

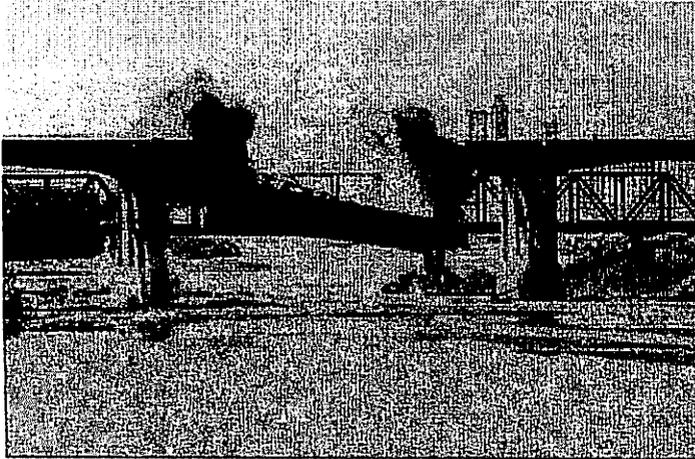


Revenue Bonds and State Revolving Loan Fund Program

The City uses revenue bonds to finance major projects for the Water, Wastewater and Stormwater Combined Utility. In October 2006, the City issued refunding revenue bonds totaling \$55.0 million to refinance two revenue bonds, one issued in 1998 and the other in 2001. The refunding not only reduced the long term debt service demand on the Utility Fund, it more importantly reshaped the debt to provide for generally declining debt service, to allow layering of future debt using a basic level structure on individual transactions. The previous scenario had a considerable spike in 2012 and 2013. The 2007 year-end indebtedness from revenue bonds will be \$113.8 million. The City also participates in the State Revolving Fund (SRF) Loan Program as a method to finance utility projects. This is a low interest federal program administered by the Kansas Department of Health and Environment. SRF debt provides significantly better interest rates than the City can achieve in the debt market, and it is less expensive to issue than revenue bonds. The expected year-end outstanding SRF debt is \$93.7 million.

Topeka Boulevard Bridge. In 2006, the City of Topeka issued \$30.6 million in revenue bonds backed by the county-wide half-cent sales tax to partially finance the replacement of the Topeka Boulevard Bridge over the Kansas River. The sales tax revenue will be used to pay the annual debt service over the next 12 years. The total cost of the project is \$51.1 million and other financing sources include \$16.9 million of federal monies and another \$0.8 million from the half-cent sales tax. The bridge began showing signs of major deterioration in 2001, and the summer of 2006 witnessed the demolition of the old bridge. The project is expected to take two years.

Debt Management Information



Summer 2006..

Pictured to the left is a section of the Topeka Boulevard Bridge during the beginning stage of demolition.

Thousands of people witnessed the several blasts of the bridge on both sides of the Kansas River. Topekans remember the original construction and look forward to the upgraded bridge.

Statement of Bonded Indebtedness As of December 31, 2006

General Obligation Debt—Limited

Park Improvements	\$ 11,634,797
Public Building Improvements	16,621,253
Street Improvements	8,690,620
Trafficway Improvements	11,192,339
2001-B New Money Portion	3,740,000
2004-A Pension Bonds	11,385,000
2006-A temporary notes for above purposes	9,799,359
	\$ 73,063,368

General Obligation Debt—Outside General Debt Limit (KSA 10-309)

Sanitary and Storm Sewer	\$1,430,991	
Flood Control & Drainage	-	
2001-A Parking Garage	6,240,000	
2001-B Partial Refunding	14,960,000	
2003-A Refunding Issue	5,110,000	
2003-B Refunding Issue	17,820,000	
2004-B Refunding Issue	32,995,000	
2006-B Parking Garage	7,570,000	
2006 STAR Bonds	10,405,000	
2006 TIF Bonds	5,840,000	
2006-A temporary notes for above purposes	1,670,641	104,041,632
Total General Obligation Debt:	\$177,105,000	Total bonded debt \$ 165,635,000

Statement of Legal Debt Margin

As of December 31, 2006

Assessed Valuation	\$1,140,462,288
<small>(2006 equalized, included motor vehicle for bonded debt limitations as certified by Shawnee County Clerk April, 2006)</small>	
Legal Debt Limit : 30.00% of assessed valuation, KSA 10-308	342,138,686
Less: Outstanding debt subject to debt limit	73,063,368
Plus: Amount available in Debt Service Fund	3,356,347
Margin of Legal Debt:	\$272,431,665

Debt Management Information

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2006

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2006	Issued	Retired	Refunded	Principal Outstanding 12/31/2006
General obligation bonds (A)									
Building Improvements									
2001A	4.05%-5.00%	03/01/01	08/15/21	6,240,000	6,240,000	-	-	-	6,240,000
2001B	4.00%-5.10%	08/01/01	08/01/21	7,595,000	6,000,000	-	400,000	-	5,600,000
2003A	1.80%-4.125%	03/01/03	08/15/17	523,019	452,519	-	42,000	-	410,519
2003B	2.375%-5.00%	08/14/03	08/15/18	7,090,315	6,908,937	-	832,292	-	6,076,645
2003C	2.70%-5.50%	11/24/03	08/15/23	4,331,205	4,080,400	-	165,917	-	3,914,483
2004B	3.10%-4.25%	10/07/04	08/15/20	9,388,630	8,803,480	-	568,090	-	8,235,390
2004C	3.10%-5.00%	11/23/04	08/15/24	118,531	113,014	-	4,311	-	108,703
2005A	3.30%-5.50%	02/17/05	08/15/25	5,635,000	5,635,000	-	205,000	-	5,430,000
2005B	3.50%-5.00%	11/29/05	08/15/25	1,127,949	1,127,949	-	-	-	1,127,949
2005C	4.88%-5.50%	11/29/05	08/15/15	5,070,000	5,070,000	-	460,000	-	4,610,000
2006A	4.00%-4.25%	11/28/06	08/15/26	13,670,000	-	1,430,117	-	-	1,430,117
2006B	4.00%-4.375	11/28/06	08/15/36	7,570,000	-	7,570,000	-	-	7,570,000
				68,359,649	44,431,299	9,000,117	2,677,610	-	50,753,806
Drainage Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	900,000	620,000	-	75,000	-	545,000
				900,000	620,000	-	75,000	-	545,000
Sanitary and Storm Sewer									
2001B	4.00%-5.10%	08/01/01	08/01/21	850,000	600,000	-	80,000	-	520,000
2003A	1.80%-4.125%	03/01/03	08/15/17	161,037	137,537	-	12,000	-	125,537
2003B	2.375%-5.00%	08/14/03	08/15/18	1,502,500	906,499	-	426,431	-	480,068
2003C	2.70%-5.50%	11/24/03	08/15/23	68,895	64,906	-	2,640	-	62,266
2004B	3.10%-4.25%	10/07/04	08/15/20	357,180	178,590	-	178,590	-	-
2004C	3.10%-5.00%	11/23/04	08/15/24	216,295	206,228	-	7,866	-	198,362
2005B	3.50%-5.00%	11/29/05	08/15/25	475,154	475,154	-	-	-	475,154
2006A	4.00%-4.25%	11/28/06	08/15/26	695,209	-	695,209	-	-	695,209
				4,326,270	2,568,914	695,209	707,527	-	2,556,596
Street Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,981,500	1,425,000	-	170,000	-	1,255,000
2003A	1.80%-4.125%	03/01/03	08/15/17	1,167,529	944,279	-	114,000	-	830,279
2003B	2.375%-5.00%	08/14/03	08/15/18	793,050	350,639	-	88,151	-	262,488
2003C	2.70%-5.50%	11/24/03	08/15/23	890,554	838,985	-	34,115	-	804,870
2004B	3.10%-4.25%	10/07/04	08/15/20	2,264,270	1,655,230	-	544,340	-	1,110,890
2004C	3.10%-5.00%	11/23/04	08/15/24	560,307	534,228	-	20,375	-	513,853
2005B	3.50%-5.00%	11/29/05	08/15/25	3,464,719	3,464,719	-	-	-	3,464,719
2006A	4.00%-4.25%	11/28/06	08/15/26	3,907,178	-	3,907,178	-	-	3,907,178
				15,029,107	9,213,080	3,907,178	970,981	-	12,149,277
Trafficway Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	16,428,500	9,930,000	-	555,000	-	9,375,000
2003A	1.80%-4.125%	03/01/03	08/15/17	3,598,403	3,316,403	-	168,000	-	3,148,403
2003B	2.375%-5.00%	08/14/03	08/15/18	14,633,860	12,568,242	-	1,570,187	-	10,998,055
2003C	2.70%-5.50%	11/24/03	08/15/23	4,820,346	4,541,217	-	184,655	-	4,356,562
2004B	3.10%-4.25%	10/07/04	08/15/20	21,002,980	19,678,700	-	1,343,979	-	18,334,721
2004C	3.10%-5.00%	11/23/04	08/15/24	1,546,660	1,474,670	-	56,242	-	1,418,428
2005B	3.50%-5.00%	11/29/05	08/15/25	2,224,255	2,224,255	-	-	-	2,224,255
2006A	4.00%-4.25%	11/28/06	08/15/26	3,193,094	-	3,193,094	-	-	3,193,094
				67,448,098	53,733,487	3,193,094	3,878,063	-	53,048,518

Debt Management Information

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2006

Bond Series	Interest rates	Issue Date	Final maturity	Original	Principal			Principal	
				Principal Amount	Outstanding 01/01/2006	Issued	Retired	Refunded	Outstanding 12/31/2006
Park Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,910,000	1,520,000	-	115,000	-	1,405,000
2003A	1.80%-4.125%	03/01/03	08/15/17	755,012	649,262	-	54,000	-	595,262
2003B	2.375%-5.00%	08/14/03	08/15/18	842,161	5,682	-	2,938	-	2,744
2003C	2.70%-5.50%	11/24/03	08/15/23	1,114,000	1,049,492	-	42,674	-	1,006,818
2004B	3.10%-4.25%	10/07/04	08/15/20	6,111,940	5,709,000	-	395,000	-	5,314,000
2004C	3.10%-5.00%	11/23/04	08/15/24	4,433,207	4,226,861	-	161,207	-	4,065,654
2005B	3.50%-5.00%	11/29/05	08/15/25	2,117,923	2,117,923	-	-	-	2,117,923
2006A	4.00%-4.25%	11/28/06	08/15/26	4,444,402	-	4,444,402	-	-	4,444,402
				<u>21,728,645</u>	<u>15,278,220</u>	<u>4,444,402</u>	<u>770,819</u>	<u>-</u>	<u>18,951,803</u>
Taxable Pension Obligation									
2004A	4.00%-5.00%	08/12/04	08/15/15	13,385,000	12,400,000	-	1,015,000	-	11,385,000
				<u>13,385,000</u>	<u>12,400,000</u>	<u>-</u>	<u>1,015,000</u>	<u>-</u>	<u>11,385,000</u>
Total all general obligation bonds (A)				\$ 191,176,769	\$ 138,245,000	\$ 21,240,000	\$ 10,095,000	\$ -	\$ 149,390,000
Other Bonds (B):									
2006A	4.00 - 5.50	03/30/06		10,405,000	-	10,405,000	-	-	10,405,000
2006	4.00 - 5.00	06/15/06		30,625,000	-	30,625,000	-	-	30,625,000
2006A	4.125 - 5.75	07/27/06		5,840,000	-	5,840,000	-	-	5,840,000
Total Other Bonds				\$ 46,870,000	\$ -	\$ 46,870,000	\$ -	\$ -	\$ 46,870,000
Revenue Bonds (C):									
1998B	4.80%-5.10%	06/01/98	08/01/28	31,440,000	31,440,000	-	-	31,440,000	-
2001A	5.30%-6.00%	12/01/01	08/01/19	25,365,000	23,570,000	-	485,000	22,065,000	1,020,000
2004A	2.00%-6.00%	02/19/04	08/01/33	46,180,000	44,350,000	-	940,000	-	43,410,000
2005A	4.00%-7.50%	12/09/05	08/01/35	14,875,000	14,875,000	-	480,000	-	14,395,000
2006A	4.25%-4.375	10/18/06	08/01/31	32,375,000	-	32,375,000	-	-	32,375,000
2006B	4.00%-5.00	10/18/06	08/01/21	22,600,000	-	22,600,000	-	-	22,600,000
Total all revenue bonds				\$ 172,835,000	\$ 114,235,000	\$ 54,975,000	\$ 1,905,000	\$ 53,505,000	\$ 113,800,000
Total all bonded indebtedness				\$ 410,881,769	\$ 252,480,000	\$ 123,085,000	\$ 12,000,000	\$ 53,505,000	\$ 310,060,000

Notes:

- (A) Payable from general property tax, special assessments and other revenue.
- (B) These include STAR, Tax Increment Financing and Sales Tax Revenue Bonds
- (C) Payable from combined Water, Water Pollution Control, and Stormwater Utility Fund revenues or general property tax.

Schedule of Expenditures of Federal Awards

City of Topeka, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2008

Federal Grantor/Pass - Through Grantor/Program Title	Federal CFDA Number	Pass - Through Grantor's Number	Program or Award Amount	New Award or Unexpended Grant Amount at 01/01/2008	Expenditures	Unexpended Grant Amount at 12/31/2008
U.S. Department of Housing and Urban Development						
Community Development Block Grant - Emergency Shelter	14.231	S-05-DC-20-0001	46,184	46,184	46,184	-
Community Development Block Grant - Emergency Shelter	14.231	S-06-DC-20-0001	48,237	48,237	-	48,237
Community Development Block Grant - Emergency Shelter	14.231	S-05-MC-20-0003	87,343	46,712	46,712	-
Community Development Block Grant - Emergency Shelter	14.231	S-06-MC-20-0003	88,993	88,993	36,494	50,499
Community Development Block Grant - 28th year	# 14.218	B-02-MC-20-0003	3,066,049	92,735	54,686	38,049
Community Development Block Grant - 29th year	# 14.218	B-03-MC-20-0003	2,302,902	8,167	1,801	6,366
Community Development Block Grant - 30th year	# 14.218	B-04-MC-20-0003	2,092,387	124,299	88,416	35,883
Community Development Block Grant - 31st year	# 14.218	B-05-MC-20-0003	1,892,763	103,080	99,931	3,149
Community Development Block Grant - 32nd year	# 14.218	B-06-MC-20-0003	3,832,914	3,832,914	2,305,128	1,527,786
Shelter Plus Care Program	* 14.238	KS01C40-3003	1,181,208	409,896	409,896	-
Shelter Plus Care Program	* 14.238	KS01C50-3003	1,189,632	1,189,632	773,372	416,260
HOME - 2002	^ 14.239	M-02-MC20-0203	1,189,316	4,473	3,757	716
HOME - 2003	^ 14.239	M-03-MC20-0203	966,949	3,386	3,386	-
HOME - 2004	^ 14.239	M-04-MC20-0203	790,679	31,889	27,112	4,777
HOME - 2005	^ 14.239	M-05-MC20-0203	1,079,482	752,702	542,498	210,204
HOME - 2006	^ 14.239	M-06-MC20-0203	1,150,168	1,150,168	543,543	606,625
Special Economic Development Initiative Grant	* 14.246	B-03-SP-KS-0251	715,320	239,900	36,969	202,931
Special Economic Development Initiative Grant	* 14.246	B-05-SP-KS-0486	198,400	198,400	-	198,400
Fair Housing Assistance	^ 14.401	FHEO07047016	101,409	55,184	55,184	-
Fair Housing Assistance	^ 14.401	FHEO070516	35,500	35,500	23,074	12,426
Fair Housing Assistance	^ 14.401	FHEO070816	48,560	48,560	-	48,560
Total U.S. Department of Housing and Urban Development			22,132,395	6,509,011	5,098,143	3,410,868
U.S. Department of Justice						
Local Law Enforcement Block Grant	16.592	2004-LB-BX-1069	38,556	33,848	33,848	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2005-DJ-BX-1433	210,142	192,607	108,616	83,991
Edward Byrne Memorial Justice Assistance Grant	16.738	2006-DJ-BX-0187	105,547	105,547	52,773	52,774
Federal Victims of Crime Act	16.575	06-VOCA-45	46,911	34,938	34,081	857
Federal Victims of Crime Act	16.575	07-VOCA-48	45,054	45,054	12,052	33,002
Weed and Seed Program	* 16.595	2005-WS-Q5-0027	225,000	113,928	113,928	-
Weed and Seed Program	* 16.595	2006-WS-Q6-0081	225,000	225,000	69,795	155,205
Public Safety Partnership and Community Policing Grant	16.710	2002-SH-WX-0602	236,668	45,896	45,896	-
Gang Resistance Education and Training Program	16.737	2006-JV-FX-0050	58,344	58,344	-	58,344
Bulletproof Vest Partnership	16.607		3,512	3,512	270	3,242
Bulletproof Vest Partnership	16.607		3,088	3,088	-	3,088
Passed through Kansas Bureau of Investigation:						
Project Safe Neighborhoods	16.809	2003-GP-CX-0512 Adult	59,994	48,849	48,805	44
Project Safe Neighborhoods	16.809	2003-GP-CX-0512 Juvenile	59,360	25,777	25,057	720
Passed through Sedgwick County Sheriff's Office:						
Juvenile Justice & Delinquency Prevention	16.540	2005-MC-CXK018	3,069	3,069	2,364	705
Passed through Kansas Attorney General:						
Project Safe Neighborhood	16.809	2006-PG-BX-0078	51,016	51,016	8,400	42,616
Total U.S. Department of Justice			1,371,261	990,473	555,885	434,588
<i>...continued</i>						
National Institute of Justice						
Passed through Kansas Bureau of Investigation:						
DNA Expansion Demonstration Program	16.560		17,000	17,000	2,711	14,289
Solving Cold Cases with DNA	16.560		30,000	30,000	-	30,000
Total National Institute of Justice			47,000	47,000	2,711	44,289
Environmental Protection Agency						
Passed through Kansas Department of Health and Environment:						
Capitalization Grants for State Revolving Funds	* 66.458	C20 1270 01	123,303,767	15,087,143	12,756,724	2,330,419
Total Environmental Protection Agency			123,303,767	15,087,143	12,756,724	2,330,419
U.S. Department of the Interior-National Park Service						
Passed through Kansas State Historical Society:						
Historic Preservation Fund Grants In-Aid	15.904	20-05-20418-011	8,000	8,000	6,555	1,445
Total U.S. Department of the Interior			8,000	8,000	6,555	1,445
U.S. Department of Transportation						
Passed through Kansas Department of Transportation:						
Consolidated Planning Grant-Federal Highway Administration portion	^ 20.205	L-0132-05	391,225			
Consolidated Planning Grant-Federal Transit Administration portion	^ 20.505	L-0132-05	89,395			
Total			480,620	480,620	188,052	294,568
Intelligent Transportation System Grant	20.205	KA-0562-01	50,000	50,000	8,858	43,142
State and Community Highway Safety	20.800	OP-0993-06	31,585	27,283	27,283	-
State and Community Highway Safety	20.800	OP-0993-07	28,500	28,500	5,407	23,093
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.805	AL-9082-06	7,187	7,187	5,092	2,095
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.805	AL-9082-07	6,861	6,861	488	6,393
Total U.S. Department of Transportation			604,753	600,431	231,140	369,291
U.S. Department of Homeland Security						
Assistance to Firefighters Grant	97.044	EMW-2004-FG-19242	169,975	169,975	165,757	4,218
Passed through Kansas Highway Patrol:						
State Domestic Preparedness Equipment Support Grant	97.078		200,000	200,000	189,351	649
Passed through Kansas Adjutant General's Department:						
FEMA Public Assistance Grant	97.036		271,687	271,687	271,687	-
Total U.S. Department of Homeland Security			641,662	641,662	636,795	4,867
Total Federal Awards			\$ 148,108,838	\$ 25,883,720	\$ 19,287,953	\$ 6,595,767

Transfers of Program Income were made
^ Transfers of uncommitted funds were made
* Major Program

Ratio: General Bonded Debt vs. Total General Expenditures

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Service to Total General Expenditures
1990	3,555,000	6,393,551	9,948,551	62,590,597	15.9%
1991	4,035,000	6,794,066	10,829,066	65,467,133	16.5%
1992	4,670,000	6,802,311	11,472,311	64,536,799	17.8%
1993	4,980,000	6,359,732	11,339,732	66,215,358	17.1%
1994	6,675,000	6,220,896	12,895,896	70,327,731	18.3%
1995	7,275,000	6,294,611	13,569,611	76,467,254	17.7%
1996	8,045,000	6,216,767	14,261,767	81,288,456	17.5%
1997	7,517,000	5,477,684	12,994,684	77,607,363	16.7%
1998	8,235,000	5,716,473	13,951,473	81,372,478	17.2%
1999	8,885,000	5,671,528	14,556,528	91,718,937	15.9%
2000	7,660,000	5,672,440	13,332,440	81,455,070	16.4%
2001	7,475,000	5,423,659	12,898,659	83,332,588	15.5%
2002	7,205,000	5,531,627	12,736,627	93,113,739	13.7%
2003	7,365,000	4,832,447	12,197,447	91,286,246	13.4%
2004	6,160,000	4,733,343	10,893,343	106,382,758	10.2%
2005	9,850,000	4,803,074	14,653,074	101,219,347	14.5%
2006	10,095,000	5,899,184	15,994,184	125,804,151	12.7%

(1) Includes General, Special Revenue (except Grants, Housing Authority), and Debt Service Funds.

Ratio of Net General Obligation Debt to Assessed Value

Fiscal Year	Population (2)	Assessed Valuation (3)	Total Bonded Debt(1)	Amount Available in Debt Service Fund	Debt Payable from Enterprise Fund	Net Bonded Debt	Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1990	119,510	661,659,443	93,625,000	1,209,250	2,725,000	89,690,750	13.6%	750
1991	119,510	680,109,412	102,840,000	1,386,965	2,420,000	99,033,035	14.6%	829
1992	119,510	660,910,197	111,980,000	525,837	2,348,000	109,106,163	16.5%	913
1993	119,510	628,536,735	113,040,000	191,843	2,113,000	110,735,157	17.6%	927
1994	119,510	670,723,025	113,370,000	272,868	2,073,000	111,024,132	16.6%	929
1995	120,257	715,633,249	113,215,000	1,160,590	2,028,000	110,026,410	15.4%	915
1996	120,257	735,871,107	113,785,000	1,222,966	1,983,000	110,579,034	15.0%	920
1997	120,257	774,728,348	112,850,000	2,196,766	1,565,000	109,088,234	14.1%	907
1998	120,257	798,159,738	112,820,000	3,061,402	1,140,000	108,618,598	13.6%	903
1999	123,993	840,571,726	110,345,000	2,732,106	760,000	106,852,894	12.7%	862
2000	124,529	884,196,253	109,155,000	2,859,741	380,000	105,915,259	12.0%	851
2001	122,377	937,675,422	115,420,000	2,825,395	-	112,954,605	12.0%	920
2002	122,377	960,820,291	108,215,000	1,612,599	-	106,602,401	11.1%	871
2003	122,103	998,496,604	112,885,000	1,756,004	-	111,128,996	11.1%	910
2004	123,228	1,118,149,246	123,780,000	1,196,613	-	122,583,387	11.0%	995
2005	121,886	1,091,570,409	138,245,000	2,812,438	-	135,432,562	12.4%	1,111
2006	122,377	1,141,209,137	196,260,000	3,356,362	-	192,903,638	16.9%	1,576

(1) Includes all general obligation, special assessment, STAR, TIF and Sales Tax Revenue bonds.

(2) Population estimates, U.S. Bureau of Census, (www.census.gov/population/estimates/metro-city/placebyco/SC99T8_KS.txt).

(3) Includes Motor Vehicle, for purpose of bonded indebtedness limitations.

Property Tax Collection Digest

Fiscal Year	Total Tax Levy (1)	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
1990	19,871,551	18,235,759	91.8%	314,811	18,550,570	93.4%
1991	18,923,560	17,728,388	93.7%	378,154	18,106,542	95.7%
1992	19,585,559	18,504,057	94.5%	262,133	18,766,190	95.8%
1993	20,057,272	18,904,506	94.3%	367,830	19,272,336	96.1%
1994	23,872,422	22,735,125	95.2%	75,871	22,810,996	95.6%
1995	25,667,212	24,403,366	95.1%	395,457	24,798,823	96.6%
1996	25,872,478	25,008,608	96.7%	466,800	25,475,408	98.5%
1997	22,946,271	22,205,221	96.8%	245,749	22,450,970	97.8%
1998	21,920,747	21,235,622	96.9%	310,166	21,545,788	98.3%
1999	22,052,495	21,179,420	96.0%	324,021	21,503,441	97.5%
2000	23,468,092	22,364,918	95.3%	30,848	22,395,766	95.4%
2001	24,710,652	24,285,629	98.3%	378,877	24,664,506	99.8%
2002	26,255,858	25,336,447	96.5%	343,825	25,680,272	97.8%
2003	27,343,275	26,780,238	97.9%	462,748	27,242,986	99.6%
2004	28,597,845	28,048,577	98.1%	452,666	28,501,243	99.7%
2005	29,449,181	28,984,901	98.4%	407,520	29,392,421	99.8%
2006	29,062,534	28,117,469	96.7%	478,241	28,595,710	98.4%

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

Assessed Value of Taxable Property

Levy Year	Real Property	Personal Property	Motor Vehicle	Corporation	Total	Total excluding motor vehicles (for budgeting)	Percent Change
1995	472,359,626	79,845,254	102,308,809	61,119,560	715,633,249	613,324,440	6.0%
1996	490,985,132	81,230,816	99,411,687	64,243,472	735,871,107	636,459,420	7.5%
1997	518,150,716	86,571,975	102,065,940	67,939,717	774,728,348	672,662,408	3.8%
1998	537,961,023	91,755,768	101,862,417	66,580,530	798,159,738	696,297,321	5.7%
1999	567,535,489	94,568,971	102,234,340	76,232,926	840,571,726	738,337,386	6.0%
2000	598,880,284	100,095,765	103,112,139	82,107,765	884,195,953	781,083,814	5.8%
2001	639,811,794	102,885,449	102,761,506	90,808,628	936,267,377	833,505,871	6.7%
2002	663,952,786	97,261,846	106,771,595	90,583,484	958,569,711	851,798,116	2.2%
2003	697,585,301	101,802,554	108,022,653	91,086,096	998,496,604	890,473,951	4.5%
2004	743,500,077	102,142,306	176,323,205	96,183,658	1,118,149,246	941,826,041	5.8%
2005	773,082,310	107,256,084	112,163,923	99,068,092	1,091,570,409	979,406,486	4.0%
2006	827,881,828	107,646,506	113,410,393	89,655,115	1,138,593,842	1,025,183,449	4.7%
2007	857,081,725	92,253,494	113,410,393 *	90,217,874	1,152,963,486	1,039,553,093	1.4%

* Motor Vehicle estimated, unavailable at time document prepared.

Computation of Direct and Overlapping Debt

Taxing Entity	Total	Estimated Percent Overlapping	Amount Overlapping
Shawnee County	55,175,000	70.8%	\$ 39,085,970
Unified School District No. 345	8,720,000	29.4%	2,562,808
Unified School District No. 437	20,070,000	62.7%	12,579,876
Unified School District No. 450	27,230,000	22.2%	6,034,168
Unified School District No. 501	51,855,000	100.0%	51,855,000
Washburn University	31,580,000	100.0%	31,580,000
Public Library	<u>19,110,000</u>	70.8%	<u>13,537,524</u>
	213,740,000	73.6%	157,235,346
Direct debt, City of Topeka:			
General obligation bonds	149,390,000		149,390,000
Temporary notes	11,470,000		11,470,000
Capital Leases	<u>746,539</u>		<u>746,539</u>
Total direct and overlapping debt	<u>\$ 375,346,539</u>		<u>\$ 318,841,885</u>

As of December 31, 2006

Direct & Overlapping General Property Tax Rate Comparisons

Fiscal Year	City of Topeka						Other Overlapping Governments					Grand Total
	General Fund	Bond & Interest Fund	Parks & Recreation Fund	Zoo Fund	Others	Total	State of Kansas	Shawnee County	School District No. 501	Washburn University	Others	
1998	8.67	14.00	8.09	-	1.83	32.59	1.50	37.19	58.77	17.85	10.82	158.72
1999	10.23	12.48	7.47	-	1.49	31.67	1.50	36.96	50.97	18.32	11.29	150.71
2000	10.43	13.08	7.58	-	0.70	31.79	1.50	37.01	51.98	3.31	12.87	138.45
2001	11.23	12.18	7.48	-	1.69	32.57	1.50	35.97	49.61	3.31	13.82	136.79
2002	13.22	10.25	8.01	-	0.97	32.45	1.50	40.59	52.56	3.31	12.85	143.26
2003	13.28	11.24	8.19	-	0.42	33.13	1.50	40.73	47.77	3.31	13.38	139.83
2004	17.22	7.68	6.11	1.63	0.59	33.22	1.50	43.04	46.20	3.31	13.97	141.24
2005	10.51	13.93	5.93	1.53	0.49	32.39	1.50	42.09	54.01	3.31	14.20	147.50
2006	10.86	12.06	5.76	1.55	0.43	30.65	1.50	41.85	53.30	3.31	13.12	143.73
2007	11.04	11.60	5.26	1.41	1.44	30.75	1.50	41.92	53.37	3.31	12.88	143.73
2008	11.94	12.60	5.39	1.69	0.84	32.46	1.50	41.66	53.42	3.31	13.27	145.63

Amounts expressed in mills, \$1 in taxes per \$1000 of assessed value

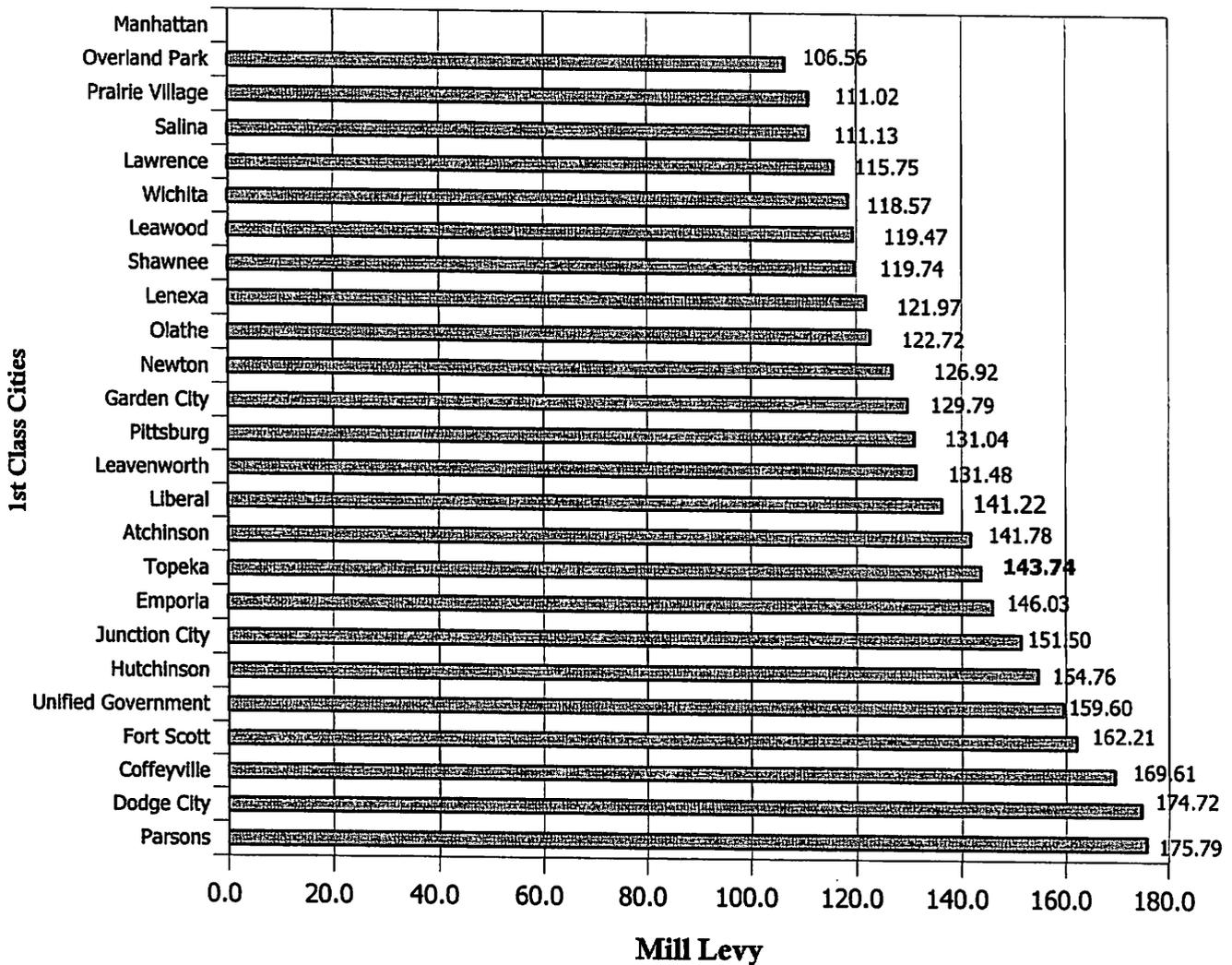
Principal Taxpayers

Taxpayer	Type of Business	2006 Assessed Valuation	As Percent of Total
Westar Energy (formerly Western Resources)	Electric Utility	\$ 74,425,565	7.3%
AT&T (formerly Southwestern Bell)	Telephone Utility	24,959,203	2.4%
Target Distribution	Retail	17,351,707	1.7%
Burlington Northern/Santa Fe	Railroad	12,762,554	1.2%
Simon Property Group	Retail	12,152,388	1.2%
Blue Cross and Blue Shield	Health Insurance	10,555,612	1.0%
Kansas Gas Service	Gas Utility	9,590,805	0.9%
Frito Lay	Manufacturing	6,635,285	0.6%
Walmart Properties	Retail	5,824,132	0.6%
John Q Hammons Hotels	Hotel	4,806,091	0.5%

As of December 31, 2006

Cities of 1st Class Property Tax-All Governments

2006 Tax Rates for 2007 - All Taxing Governments

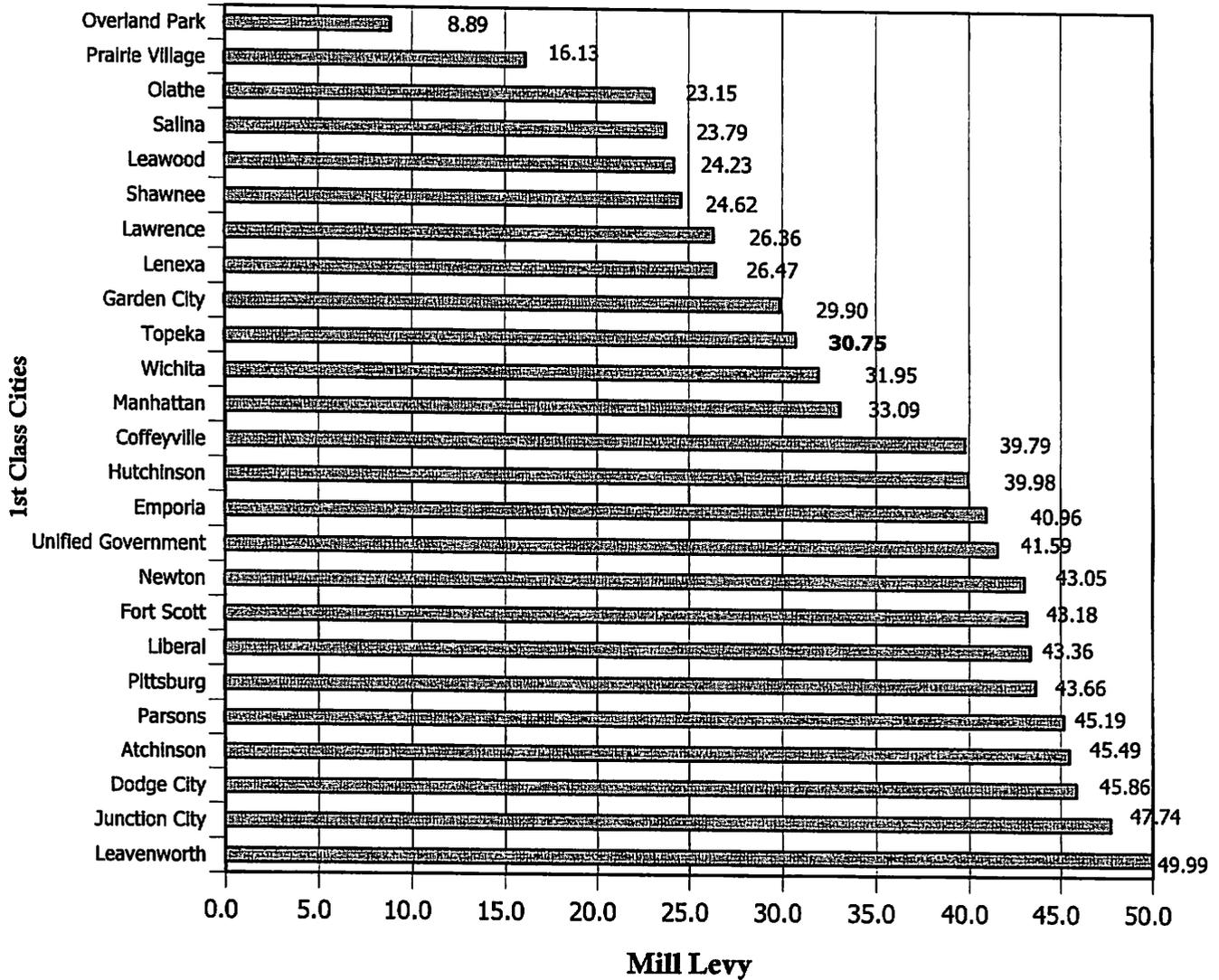


*For the 2007 budget, Topeka had the 16th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by all units of government.

Source: *Kansas Government Journal* Vol. 93 - No. 3; March 2007 (City of Manhattan not included).

Cities of 1st Class Property Tax-City Mill Levy Only

2006 Tax Rates for 2007 - City Only



*For the 2007 budget, Topeka had the 10th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by cities only.

Source: *Kansas Government Journal* Vol. 93 - No. 3; March 2007

Comparison of Property Tax Dollars and Mill Levy

Tax Year 2006 for 2007 Budget			Assessed Value=	\$ 1,025,163,449	
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change
General	\$ 10,960,296	\$ 361,690	\$ 11,321,986	11.044	0.189
General Improvement	1,255,866	41,444	\$ 1,297,310	1.266	1.111
General Bond & Interest	11,512,373	379,908	\$ 11,892,281	11.600	(0.460)
Parks & Recreation	5,216,935	172,159	\$ 5,389,094	5.257	(0.506)
Special Liability	170,413	5,624	\$ 176,037	0.172	(0.103)
Zoo	1,397,171	46,107	\$ 1,443,278	1.408	(0.137)
Total	\$ 30,513,054	\$ 1,006,932	\$ 31,519,986	30.747	0.094
Tax Year 2007 for 2008 Budget			Assessed Value=	\$ 1,039,533,093	
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change
General	\$ 12,019,922	\$ 396,657	\$ 12,416,579	11.944	0.900
General Improvement	773,846	25,537	\$ 799,383	0.769	(0.497)
General Bond & Interest	12,677,711	418,364	\$ 13,096,075	12.598	0.998
Parks & Recreation	5,422,233	178,934	\$ 5,601,167	5.388	0.131
Special Liability	73,226	2,416	\$ 75,642	0.073	(0.099)
Zoo	1,695,036	55,936	\$ 1,750,972	1.685	0.277
Total	\$ 32,661,974	\$ 1,077,844	\$ 33,739,818	32.457	1.710
Year to Year Difference			Assessed Value=	\$ 14,369,644	
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	
General	\$ 1,059,626	\$ 34,967	\$ 1,094,593	0.900	
General Improvement	(482,020)	(15,907)	(497,927)	(0.497)	
General Bond & Interest	1,165,338	38,456	1,203,794	0.998	
Parks & Recreation	205,298	6,775	212,073	0.131	
Special Liability	(97,187)	(3,208)	(100,395)	(0.099)	
Zoo	297,865	9,829	307,694	0.277	
Total	\$ 2,148,920	\$ 70,912	\$ 2,219,832	1.710	

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 Enforcement Act (BEA) of 1990. The BEA is the law that was designed to limit discretionary spending while ensuring that any new entitlement program or tax cuts do not make the deficit worse. It sets annual limits on total discretionary spending and creates "pay-as-you-go" rules for any changes in entitlements and taxes. (See "pay-as-you-go.")

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.

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.

Glossary of Key Terms

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 Fundtypes. 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.

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.

Glossary of Key Terms

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.

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. Set forth by the Budget Enforcement Act (BEA), 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 the deficit to rise. (See BEA.)

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.

Glossary of Key Terms

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.