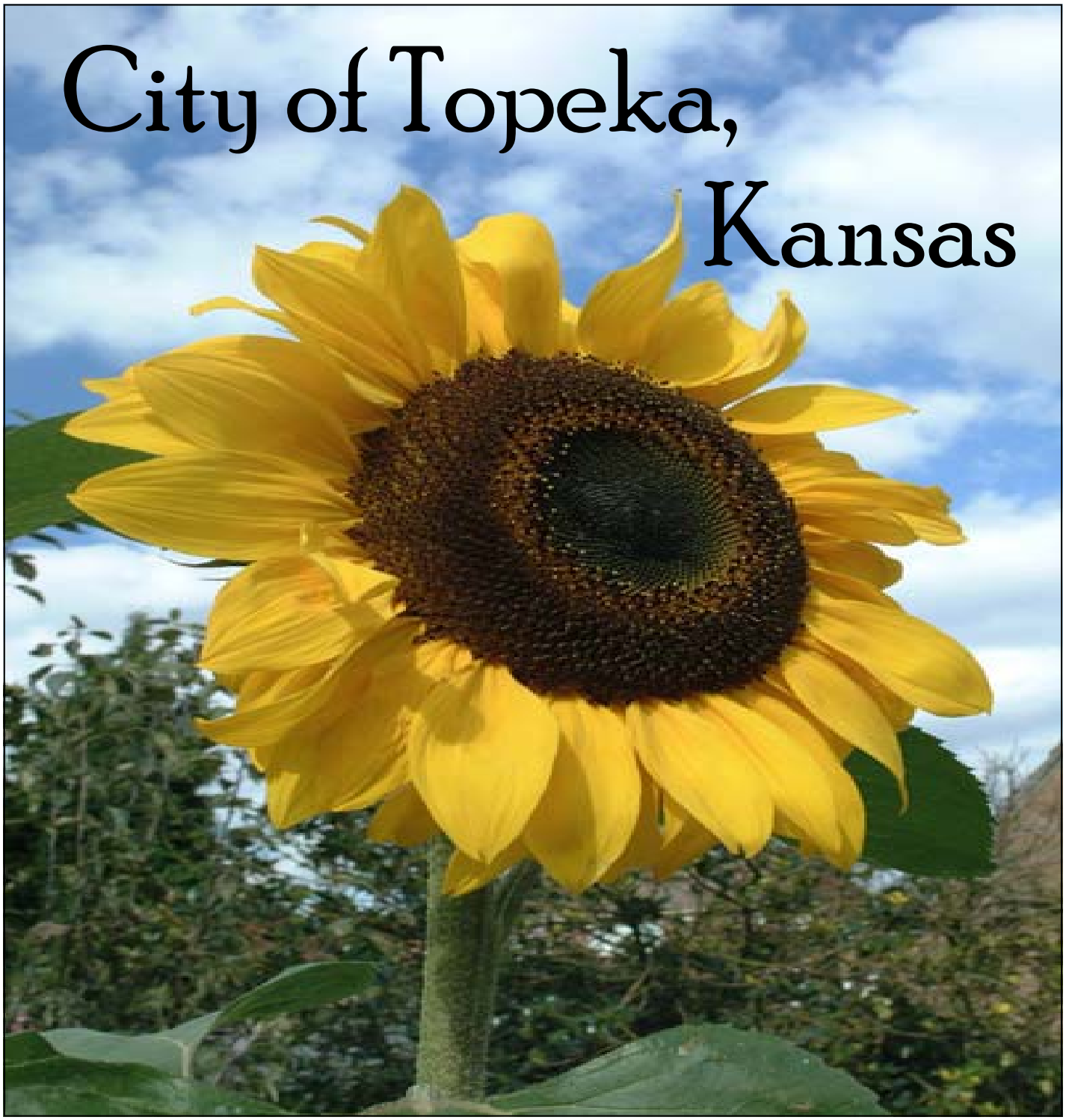

2009 Adopted Annual Budget

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The City of Topeka 2009 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.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Topeka

Kansas

For the Fiscal Year Beginning

January 1, 2008

President

Executive Director

CITY OF TOPEKA

Norton N. Bonaparte, Jr.
City Manager and CEO
215 SE 7th Street, Room 352
Topeka, Kansas 66603
Tel.: (785) 368-3725

July 1, 2008

Honorable Mayor and City Council Members:

Submitted for your review and consideration is a proposed budget for the City of Topeka's 2009 fiscal year. The total budget is $ 196,386,216 with $36,242,892 required from property taxes. The mill levy needed to support this budget is 35.3, which is 2.9 higher than the current mill levy. This budget focuses on maintaining crucial city services and preserving sound financial management while recognizing the difficult financial environment in which we operate. It does not have any new programs.

Prior to preparing this budget we held a work session with the council on March 31st. On May 19th we held an open public meeting on the budget at the Central Park Community Center so that we could get input from residents. This budget was prepared taking into account the information provided at theses meetings along with the recommendations of City departments.

On October 27, 2007 the Governing Body met to discuss and identify areas of concern and on December 5, 2007 adopted Resolution No. 8022. That resolution identified cleanliness, safety, business friendliness and Parks and Recreation as goals of the City. Within the confines of our financial resources, this budget supports programs and initiatives to accomplish these goals.

This past April we shared with you that the City has fully implemented 107 of the recommendations provided in the Management Partners report. We continue to review those recommendations and will look to implement others as funds allow, particularly since a number of the recommendations depend on a new ERP system.

This budget does allow for a modest cost of living adjustment for employee compensation of 1.5% and step adjustment for those employees that are eligible for step movement. While this may seem as an easy item to cut, please keep in mind that even with this adjustment, the spending power of our employees' salaries will not keep pace with inflation. We would like to thank our employees for the work they do in providing services to our residents.

The 2009 budget from all funding sources (not including internal service funds and contingencies serving as fund balances) grows by $9.4 million or 5.1 percent from the 2008 Revised Estimate. General Fund expenditures for ongoing operations grow by $1.8 million or 2.7 percent, from $67.8 million to $69.8 million. Expenditures from the General Improvement Fund

increase by $0.2 million or 10.4 percent to finance various projects, and expenditures for the Zoo increase by $0.04 million or 1.9 percent. Parks and Recreation Fund expenditures increase by $1.2 million or 14.1 percent. The primary cause for this increase is the inclusion of the Golf Course under this fund. Debt Service demand from the Bond and Interest Fund goes down by $0.5 million or 2.5 percent. Expenditures from the Enterprise Funds grow by $2.7 million or 4.6 percent, and Special Revenue Funds increase by $3.0 million or 13.7 percent.

The General Fund for 2009 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. It is estimated that the 2008 ending balance will be 9.5 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 $185.3 million for 2008 and $193.6 million for 2009, an increase of $8.2 million. The 2009 estimate is 4.4 percent greater than the revised 2008 estimate. Property tax revenue increases by $3.6 million. 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 43.2 percent of the total revenue, and 36.5 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 2008 is $27,500,000, which is equal to the adopted level. The 2008 revised estimate is a 1.0 percent increase from 2007 collections of $27.3 million. The 2009 estimate of almost $28.1 million is 2.0 percent above the 2008 estimate.
- Revenue for the Transient Guest Tax Fund is estimated at $1,925,000 for 2008 and 2009, based on the 2007 actual collections.

Assessed Property Valuation

The mill levy required to fund the 2009 budget is based on the 2008 assessed valuation. As of this writing, the preliminary assessed valuation from Shawnee County for 2008 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 $670,000 for the six property tax funds. The following chart shows the percentage change in assessed valuation for the past six

years. The dismal showing in 2007 is a result of the Kansas Legislature's action to exempt newly purchased business and machinery equipment from property taxes. The 2.0 percent estimate for the 2008 tax year is reflective of that change in the law.

2001	2002	2003	2004	2005	2006	2007
6.9%	2.2%	4.3%	5.6%	4.4%	4.7%	1.5%

The 2.9 mill increase for 2009 would result in an increase in property taxes of about $33 for the year.

2008 Budget Actions

When the Council adopted the City's 2008 budget, it did so with certain directives to staff including, but not limited to, cutting overtime by 10%, cutting contracts and commodities by 3.2% and cutting capital expenses and upgrades by $200,000. This past March, we shared with the Council some of the actions that were being taking to operate within the adopted budget. That information is attached for your reference.

Funding for Senior Services

You may recall that last year, the Board of Shawnee County Commissioners voted to fund the agencies that provide services to senior citizens. When the city council then voted to fund these agencies if the County did not, the County stated that it would not fund the agencies. As the County had indicated a willingness to fund senior services, this budget does not contain funding these agencies. An additional $140,670 is included in the 2008 General Fund estimate to finance the grants to these agencies.

Parks and Recreation Department

On July 8th we are scheduled to have a presentation regarding the results of the resident survey conducted by ETC Institute. The City services the residents say they are the most satisfied with are those offered by our Park and Recreation Department. While we have discussed and reviewed possibly consolidating the City's Park and Recreation Department with the County's we believe it best to continue to operate this department as a City operation. This budget includes funds to maintain this department as a City department.

Cypress Ridge Golf Course

The golf course has not been profitable the last few years. The budget recommendation finances the course's $795,886 budget through the Parks and Recreation Fund rather than from the golf course enterprise fund. It is treated as a Parks and Recreation program, with program revenue financing a portion of costs. The estimated revenue from golf activities and concession is $750,000, requiring tax support of about $45,000. In addition, a transfer of $154,637 is made back to the Golf Course Fund so it does not end 2009 in a position of negative assets.

Transient Guest Tax Uses

To increase support from the Transient Guest Tax, the $300,000 operating grant for the Topeka Performing Arts Center is shifted from the General Fund. In addition, transfers to the General Fund, Parks and Recreation Fund and Zoo Fund are increased by $200,000 overall.

Gas Prices

Fuel costs for 2008 and 2009 are a major budget and management issue. A strategy which combines current per gallon costs and reduced consumption has been adopted. The budget is based on the average price for unleaded gas being $3.38 in 2008 and $3.65 in 2009. The average price for diesel is estimated at $4.13 and $4.30. The budget also calls for a 10 percent reduction in consumption from 2007 levels in 2008 and a further reduction of 5 percent in 2009. The fuel budget for 2008 is increased by about $450,000 from the adopted all funds fuel budget. For 2009, fuel costs are budgeted to increase another $100,000.

Roadway maintenance

As we noted in last year's budget message, the Pavement Management Needs Assessment study showed that we need to invest $31 million in our road infrastructure to bring it up to a more acceptable level. This is not included in this budget proposal. As the roads benefit people who work and shop in Topeka along with our city residents, it is recommended that the City look to fund this project with sales tax rather than property tax.

Funds for planning downtown renovations

While the council on March 25, 2008 passed Resolution No. 8045 to contribute $50K as a match to state funds for the development of a plan to improve the area around the State Capitol and downtown Topeka, the state legislature did not allocate any funds for this purpose. As such, this budget does not include funds for this purpose. Should the state government identify funds for this project during 2009, the city council could ask that funds from our fund balance be used to provide this match.

Cooperation with Shawnee County

We will continue to explore and take advantage of ways we can work with the Shawnee County government to effect efficiencies and cost savings to the residents of our community.

Summary

Our organization continues to look at how we can provide the residents of Topeka with a city government that is effective, efficient, responsive and sensitive to their needs and a city that is safe, clean, and attractive and a great place to live. We seek to balance expected levels of service with the resources to meet those expectations. Department directors have done a good job of submitting realistic budget requests.

We look forward to reviewing our proposed budget during the scheduled work sessions in July and August.

Sincerely,

Norton N. Bonaparte, Jr.
City Manager & CEO

Adjustments to City Manager's Budget

The budget recommended by the City Manager required a 2.8 mill property tax increase from 2008. The City Council made a variety of spending and revenue adjustments which reduced property tax funding by $2.7 million. The City Council ended up passing a budget with a 0.14 mill levy increase. 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	Ending Balance Adjustment	Revenue Adjustment	Net Change Property Tax Revenue
General Fund	$ (1,495,006)	$ (740,670)	$ (49,916)	$ (2,185,760)
Parks and Recreation Fund	(205,659)	(129,000)	(129,000)	(205,659)
Zoo Fund	(32,594)	(48,500)	(48,500)	(32,594)
Special Liability Expense Fund	(2,866)	-	-	(2,866)
General Improvement Fund	(300,000)	-	-	(300,000)
Total	$ (2,036,125)	$ (918,170)	$ (227,416)	$ (2,726,879)

The City Council made budget reductions to these five funds which receive property tax revenue of $2,036,035 and also reduced ending balances by $918,170. Together these adjustments total $2,954,295. The adjustments are listed below:

- Eliminate funding for the proposed 1.5 cost of living increase and step movement -- $1,181,892.
- Lower budgeted General Fund balance from 10.0 percent to 9.2 percent -- $740,670.
- Reduce fund balance in Parks and Recreation Fund from 5.0 percent to 3.8 percent -- $129,000
- Reduce fund balance in Zoo Fund from 5.0 percent to 3.0 percent -- $48,500
- Rehabilitation and Repair of City Facilities -- $300,000.
- Unspecified cuts to be made at the City Manager's discretion-- $353,000.
- Reduce funding for community center by 10.0 percent -- $114,000
- Grants for community organizations -- $87,233.

Other funds were reduced by $257,008 related to elimination of the step movement and cost of living increase.

The revenue adjustments involved reducing revenue transfers from the Transient Guest Tax Fund. These monies were redirected to the Tourism Development Grant Fund program. In addition, $300,000 recommended by the City Manager in support of the Topeka Performing Arts Center (TPAC) was shifted to the Tourism Development Grant Fund program, leaving TPAC without City funding for 2009. 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

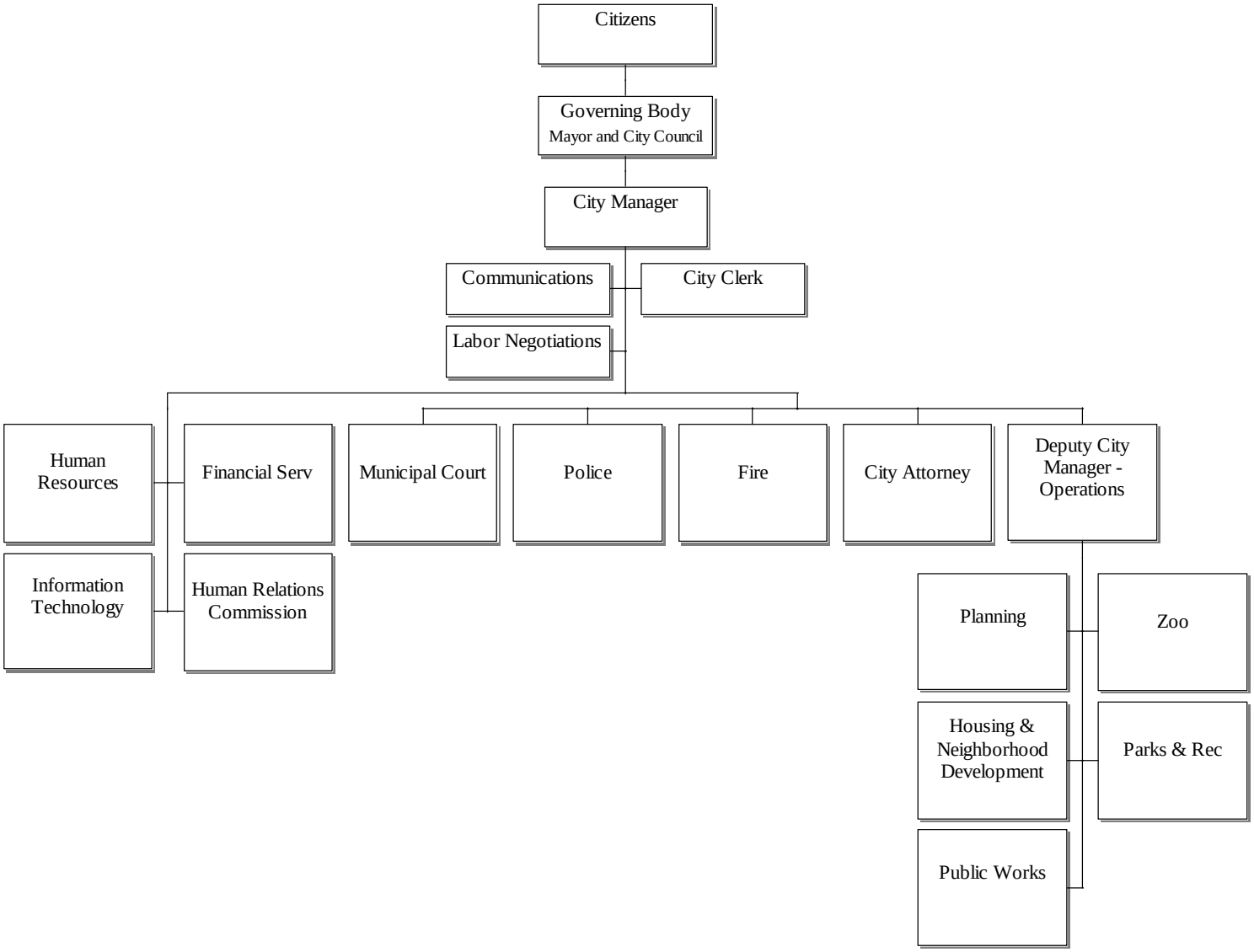
District One ..... Lana Kennedy
District Two ..... John Alcala
District Three ..... Sylvia E. Ortiz
District Four ..... Jack Woelfel
District Five ..... Bill Haynes
District Six ..... Deborah Swank
District Seven ..... Brett M. Blackburn
District Eight ..... Jeff Preisner, Deputy Mayor
District Nine ..... 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..... Jacque Russell, Director..... 785.368.3867
Human Relations Commission..... Rio Cervantes-Reed Director 785.368.3606
Information Technology ..... Mark Biswell Director..... 785.368.3707
Legal Department.....Jackie Williams, City Attorney ……785.368.3883
Municipal Court ..... Steve Ebberts, Administrative Municipal Court Judge. 785.368.3776
Parks & Recreation Department..... Terry Bertels, 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, 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

2009 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 three initiatives: transform the organization, improve how we communicate and concentrate on performance management. He believes a priority of 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 where 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 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. The American Bus Association rated Tulip Time at Binkley Gardens as one of the Top 100 Events in North America for 2007. Mr. & Mrs. Binkley have opened up their 3+ acre showcase yard to thousands of visitors.

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:

Source: Kansas Department of Labor-2007Market Information.

Sector	2005	2006	2007	Change 2007
Construction	5,800	6,000	5,800	-200
Manufacturing	8,500	7,800	7,200	-600
Trade and Transportation	17,900	18,600	20,000	1,400
Information	2,800	2,500	2,600	100
Finance/Insurance	7,400	5,700	6,300	600
Services	15,700	16,000	16,200	200
Health Care	15,900	16,400	16,700	300
Government	26,270	27,500	28,000	500
All other	5,090	4,900	4,700	-200
Totals	105,360	105,400	107,500	2,100

Unemployment Rates

Comparative unemployment rates are provided in the following table:

	2003	2004	2005	2006	2007
Topeka MSA	5.5%	6.1%	5.6%	4.7%	4.6%
Kansas	5.6%	5.5%	5.1%	4.4%	4.1%
United States	6.0%	5.5%	5.1%	4.6%	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, which have not been revised, are stated below.

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. 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. Subsequent to the adoption of the 2008 budget, the Mayor and City Council meant on October 27, 2007, to discuss and address certain areas of community concern along with the development and funding of programs to address those concerns. On December 4, 2007, the Governing Body adopted Resolution 8022 which set forth five agreed upon areas of concern and outlined specific programs and initiatives to address those goals.

The areas of concern set forth in Resolution 8022 are:

1) City Cleanliness
2) Citizen Safety
3) Business Development and Expansion

4) Continued High-Level Parks Maintenance and Improvements
5) Continued Zoo Maintenance and Operations at or above accreditation standards

The Governing Body supports the following Programs and Initiatives to address these goals, per Resolution 8022:

1) City Cleanliness

    a) Continue Project Takeover/Makeover neighborhood cleanup program
    b) Continue inmate work crew program
    c) Continue removal of unnecessary public signage
    d) Legislation to promote prompt city property code compliance by landlords
    e) Environmental Court creation to expedite hearing code violation appeals
    f) New code violations prohibiting grass growing over curbs into gutters
    g) NIA benefit districts creation and matching fund collection program
    h) Reimplementation of the empowerment program

2) Safety

    a) Continue vigorous anti-gang and anti-drug efforts
    b) Cooperation between all area law enforcement agencies
    c) Continue Citizens' Patrol Coalition and Neighborhood Watch programs

3) Business Friendly

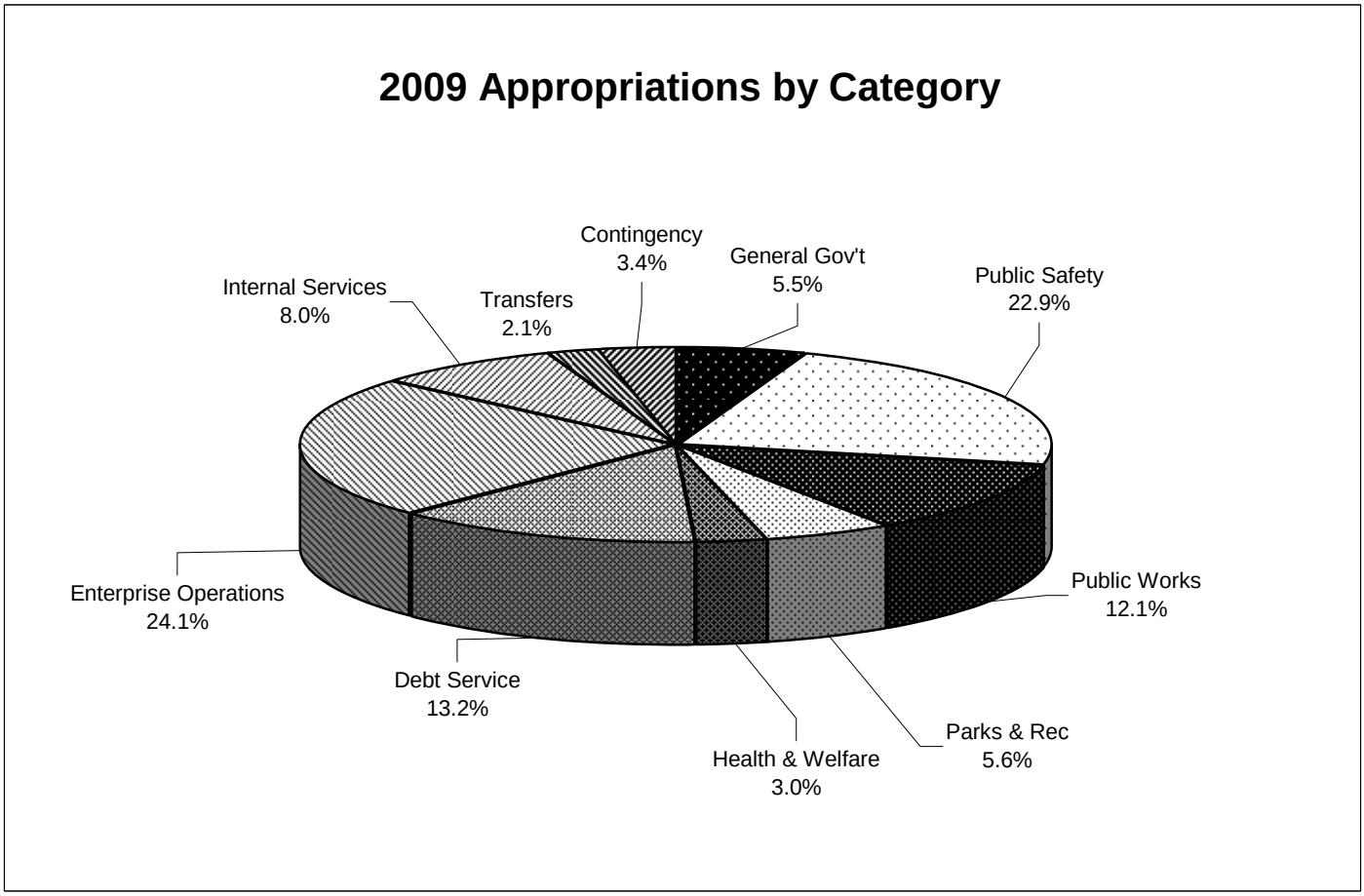
    a) Reduced developer fees
    b) Reduced licensing fees
    c) Variances in distressed or blighted areas to encourage investment
    d) Downtown revitalization and other areas throughout the city
    e) Continue to do business with local firms whenever possible
    f) Merger of City and County Planning Commissions
    g) Review of down zoning of commercial properties
    h) Continue Riverfront Development

4) Parks and Recreation

    a) Continue and expand, if possible, inmate work crew programs
    b) Study of the pros and cons of privately maintaining smaller parks
    c) Ensure high standards of care for all parks
    d) Study installation of water sprays in smaller parks
    e) Examine possible cooperation with USD 501 and others in providing student after-school activities

The priorities outlined above remained unchanged during the 2009 budget process.

Budget Summary: Appropriations



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 5.5 percent of the total costs. General Government includes the administrative and support departments of the City, providing leadership and 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 22.9 percent of the total budget and 66.4 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 5.6 percent of expenditures are devoted to maintaining the parks and providing recreational programming, including the Topeka Zoo and the Cypress Ridge Golf Course. Health and Welfare expenditures, which are 3.0 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 13.2 percent of the budget. Enterprise Operations include the utility operations of the City along with the parking garages and on-street parking. These expenditures are 24.1 percent of the total. Internal Service operations, which are financed by charges to city departments for services, account for 8.0 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 2.1 percent of total expenditures. Contingency amounts represent 3.4percent 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 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 2008 and 2009 expenditures by category from all funding sources, excluding the Internal Service Funds. The overall budget increases by $7.8 million or 4.3 percent from 2008 to 2009 when contingency and transfer amounts are removed from the total. Personal Services, which makes up 42.5 percent of the total, grows by $2.3 million or 2.9 percent in 2009. This growth is driven by projected higher pay outs from the Retirement Reserve Fund and the Kansas Police and Fire Rate Equalization Fund as more employees reach retirement eligibility. If those two funds are removed from the equation, the result is a 0.5 percent increase. This is indicative of the lack of funding for salary increases in 2009. Contractual Services increase by 9.5 percent or 3.6 million. 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, increases by 0.9 million. There is also $1.2 million to make lease purchase payments for public safety vehicles and enterprise resource planning software. Other payments, which include grants to organizations and various claims, drop by 7.1 percent. The 18.9 percent or $2.1 million increase for commodities is reflective of higher costs of materials for the utility enterprise operations and petroleum based products. Payments for debt service increase by 2.3 percent. The increase is primarily due to the payments for the Heartland Park STAR bonds and the College Hill Tax Increment Financing (TIF) bonds. The bonds had been structured to not include principal payments in the initial years. Non-cash expenditures represent a decrease in the costs of depreciation as assets are added. Other Financial Uses, which is primarily transfers, is reduced by 18.6 percent.

Comparison of 2008 and 2009 Expenditure Objects

	2007 Actual	2008 Estimate	2009 Adopted	Percent Change
Personal Services	$ 75,127,581	$ 78,383,160	$ 80,655,124	2.9%
Contractual Services	38,241,537	38,246,275	41,895,993	9.5%
Other Payments	11,633,640	11,687,448	10,860,497	-7.1%
Commodities	2,438,049	11,318,307	13,460,815	18.9%
Capital Outlay	592,668	1,172,621	1,061,061	-9.5%
Debt Service	42,863,282	28,377,055	29,025,452	2.3%
Non-Cash Expenditures	11,620,567	12,780,450	12,514,284	-2.1%
Other Financial Uses	8,075,057	5,997,958	4,881,506	-18.6%
Contingency	-	5,641	7,379,330	-
Total Expenditures	$ 190,592,381	$ 187,968,915	$ 201,734,062	7.3%
Less Contingency and Transfers	$ 182,530,045	$ 181,962,316	$ 189,758,226	4.3%
Including Internal Service Funds	$ 197,058,980	$ 198,063,090	$ 204,287,161	3.1%

The five-year outlook for the General Fund reflects a tenuous situation. Because only two groups of union employees were budgeted a pay increase for 2009, the pressure to provide raises in 2010 will be doubled. Local governments in Kansas are losing 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 on schedule to provide revenue to offset a significant amount of the lost revenue. Assuming no revenue catastrophes like the loss of $2.1 million in revenue sharing from the State of Kansas in 2003, local governments can expect the Kansas Legislature to hold up its end of the bargain. However, State agencies have already been directed to reduce budgets and there is concern over State General Fund revenue collections for the current year. The City of Topeka and Kansas in general probably will not catch the full impact of a recession, because of the stability of the local economy and no great fluctuations in housing prices. There will be an impact and in past recessions sales tax collections have gone flat. 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. Recent year health insurance costs have been controlled through plan modifications and good experience. However, 2008 is on track for a 20.0 percent increase in costs for claims and administration.

Maintaining a 10.0 percent ending balance in the General Fund has been a policy choice of the City Council in past years. It is a major factor for the rating agency that sets the City's bond rating. Over the past two years, the City Council

has not provided a 10.0 percent ending balance, passing a 9.6 percent balance in 2008 and 9.2 percent in 2009. Given the recent pressures on the rating agencies, the City risks seeing a rating reduction if 2008 does not end stronger than the expected 9.5 percent ending balance. The reductions in ending balance are a result of the desire to minimize any increase in the mill levy.

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. However, no budgets have been passed that are in line with the policies. The 2009 Adopted Budget neither provides a 10.0 percent balance, nor does it meet the provisions of Resolution 7490. It is very close to being balanced, with ongoing revenues funding operations. The projections for 2010-2012 reflect the policy's intent. For 2010, the projections on the table show that an additional $2.2 million will be required to meet the policy's requirements, with revenue exceeding expenditures by close to $1.0 million.

Five-Year Outlook for the City General Fund

	2007 Actual	2008 Revised	2009 Adopted	2010 Projected	2011 Projected	2012 Projected
Beginning Balance	8,087,568	7,065,321	6,387,868	6,304,330	7,298,241	8,036,173
Revenue:						
Revenue Estimates	56,319,987	55,292,912	56,388,281	57,516,047	60,910,368	63,658,575
Property Tax Revenue	10,650,482	12,019,922	11,868,282	11,986,965	12,106,835	12,227,903
Revenue Adjustment for 10.0 % Ending Balance	--	--	--	2,200,000	1,300,000	1,100,000
Adjustment for Current Revenue to Exceed Expenditures by 1.0 percent	--	--	--	--	200,000	750,000
Revenue Total	66,970,469	67,312,834	68,256,563	71,703,012	74,517,203	77,736,478
Total Available	75,058,037	74,378,155	74,644,431	78,007,342	81,815,444	85,772,651
Expenditures:						
Expenditures	67,192,716	67,990,287	68,340,101	68,340,101	70,709,101	73,779,271
Salary Costs Increase 3.0 percent	--	--	--	1,539,000	1,585,170	1,632,725
Other Operating Increase 2.0 percent	--	--	--	280,000	285,000	290,000
Health Insurance	--	--	--	550,000	1,200,000	1,275,000
Subtotal Expenditures	67,192,716	67,990,287	68,340,101	70,709,101	73,779,271	76,976,996
One-time Expenditures from Balance	800,000	--	--	--	--	--
Total Expenditures	67,992,716	67,990,287	68,340,101	70,709,101	73,779,271	76,976,996
Ending Balance	7,065,321	6,387,868	6,304,330	7,298,241	8,036,173	8,795,655
As Percent of Revenue	10.5%	9.5%	9.2%	10.2%	10.8%	11.3%
Revenue in Excess of Expenditure	(222,247)	(677,453)	(83,538)	993,911	737,932	759,482
Expenditure % change	8.6%	1.2%	0.5%	3.5%	4.3%	4.3%
Revenues % change	5.3%	0.5%	1.4%	5.0%	3.9%	4.3%

For 2010 and beyond, revenue other than property tax is projected to increase 2.0 percent
Property tax valuation is projected to increase by 1.0 percent for 2010 through 2012.
Salary projections for 2010 through 2012 are based on 3.0 percent overall growth.
Health insurance costs are projected at 10.0 percent for 2010 through 2012.

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	74,644,431	74,644,431	6,476,887	49,535,569	10,963,804	-	1,163,841	-	-	-	200,000	6,304,330	-
Special Alcohol	640,608	620,000	-	-	-	-	620,000	-	-	-	-	-	20,608
General Improvement	1,015,000	985,000	-	700,000	200,000	-	-	-	-	-	85,000	-	30,000
Special Liability	766,410	766,410	691,410	-	-	-	-	-	-	-	-	75,000	-
Parks & Recreation	10,237,464	9,862,464	-	-	-	9,862,464	-	-	-	-	-	-	375,000
Zoo Improvement	2,000	2,000	-	-	-	2,000	-	-	-	-	-	-	-
City Zoo	2,402,794	2,332,994	-	-	-	2,332,994	-	-	-	-	-	-	69,800
Golf Improvement Reserve	20,000	20,000	-	-	-	20,000	-	-	-	-	-	-	-
Transient Guest Tax	2,289,175	2,181,000	1,640,500	-	-	-	-	-	-	-	540,500	-	108,175
Unsafe Structures Demolition	328,285	328,285	-	-	-	-	328,285	-	-	-	-	-	-
Retirement Reserve	1,263,800	1,263,880	1,263,880	-	-	-	-	-	-	-	-	-	(80)
KP&F Rate Equalization	1,371,773	1,371,773	1,371,773	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	45,000	45,000	45,000	-	-	-	-	-	-	-	-	-	-
Historic Asset Preservation	228,497	228,497	-	-	-	-	228,497	-	-	-	-	-	-
Half-Cent Sales Tax	12,728,292	12,728,292	-	-	9,157,286	-	-	-	-	-	3,571,006	-	-
Special Street Repair	7,030,631	6,068,995	-	-	6,068,995	-	-	-	-	-	-	-	961,636
General Bond & Interest	21,489,606	21,489,606	-	-	-	-	-	20,489,606	-	-	-	1,000,000	-
Park Land Acquisition	65,917	65,917	-	-	-	65,917	-	-	-	-	-	-	-
ADSAP Fee Fund	47,378	47,378	47,378	-	-	-	-	-	-	-	-	-	-
Law Enforcement Fed Grants	61,331	61,331	-	61,331	-	-	-	-	-	-	-	-	-
Public Parking	11,444,648	3,637,299	-	-	-	-	-	609,640	3,027,659	-	-	-	7,807,349
Combined Utility Funds	251,813,746	58,011,286	-	-	-	-	-	7,926,206	49,885,080	-	200,000	-	193,802,460
Golf	-	-	-	-	-	-	-	-	-	-	-	-	-
CDBG Funds	4,506,724	4,187,178	-	-	-	-	4,187,178	-	-	-	-	-	319,546
Capital Projects	285,000	285,000	-	-	235,000	50,000	-	-	-	-	-	-	-
Grants and Gifts	287,416	500,046	500,046	-	-	-	-	-	-	-	-	-	(212,630)
Subtotal Operating Budget	405,015,926	201,734,062	12,036,874	50,296,900	26,625,085	12,333,375	6,527,801	29,025,452	52,912,739	-	4,596,506	7,379,330	203,281,864
Internal Service Funds													
Information Technology	4,464,031	4,359,816	-	-	-	-	-	-	-	4,359,816	-	-	104,215
Fleet Management	2,200,304	1,543,299	-	-	-	-	-	-	-	1,543,299	-	-	657,005
Workers' Comp SI	1,581,168	1,421,169	-	-	-	-	-	-	-	1,421,169	-	-	159,999
Vehicle Physical Damage SI	495,424	230,000	-	-	-	-	-	-	-	230,000	-	-	265,424
Employee Health Insurance	16,440,454	9,953,000	-	-	-	-	-	-	-	9,953,000	-	-	6,487,454
Risk Management Reserve	1,703,548	-	-	-	-	-	-	-	-	-	-	-	1,703,548
Unemployment Comp	508,153	141,000	-	-	-	-	-	-	-	141,000	-	-	367,153
Total Operating and Internal	432,409,008	219,382,346	12,036,874	50,296,900	26,625,085	12,333,375	6,527,801	29,025,452	52,912,739	17,648,284	4,596,506	7,379,330	213,026,662
Percent of Total Appropriations		100.0%	5.5%	22.9%	12.1%	5.6%	3.0%	13.2%	24.1%	8.0%	2.1%	3.4%	-
Eliminate Interfund Transfers and Contingency Amounts		(11,975,836)	-	-	-	-	-	-	-	-	(4,596,506)	(7,379,330)	-
Funding Net of Unappropriated Reserves, Transfers and Contingency		207,406,510	12,036,874	50,296,900	26,625,085	12,333,375	6,527,801	29,025,452	52,912,739	17,648,284			
		100.0%	5.8%	24.3%	12.8%	5.9%	3.1%	14.0%	25.5%	8.5%			

Budget Summary: Funding Summary Table

Fund	Total Resources	Balance Forward	Taxes: Property	Taxes: Sales	Taxes: Motor Vehicle	Taxes: Other	Intergov't Revenue	Licenses & Permits	Fees for Service	Fines & Court Cost	Misc. Revenue	Transfers In(Out)
Operating Funds 2009												
General	74,644,431	6,387,868	11,898,483	28,050,000	1,270,225	5,500,017	858,908	12,940,530	4,471,700	2,267,200	946,500	53,000
Special Alcohol	640,608	121,980	-	-	-	-	518,628	-	-	-	-	-
General Improvement	1,015,000	27,356	881,695	-	82,139	5,409	18,401	-	-	-	-	-
Special Liability Expense	766,410	239,304	517,015	-	7,831	514	1,746	-	-	-	-	-
Park	10,237,464	492,032	5,498,866	-	573,182	37,900	647,559	-	2,691,925	-	167,000	129,000
Zoo Improvement	2,000	-	-	-	-	-	-	-	2,000	-	-	-
City Zoo	2,402,794	116,943	1,457,078	-	179,100	11,853	40,320	-	404,500	-	144,500	48,500
Golf Improvement Reserve	20,000	-	-	-	-	-	-	-	20,000	-	-	-
Transient Guest Tax	2,289,175	364,175	-	-	-	1,925,000	-	-	-	-	-	-
Unsafe Structures Demolition	328,285	128,285	-	-	-	-	-	-	-	-	-	200,000
Retirement Reserve	1,263,800	663,800	-	-	-	-	-	-	-	-	600,000	-
KP&F Rate Equalization	1,371,773	1,371,773	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	45,000	-	-	-	-	-	-	-	-	-	45,000	-
Historic Asset Preservation	228,497	118,497	-	-	-	-	-	-	-	-	-	110,000
Half-Cent Sales Tax	12,728,292	3,680,892	-	9,047,400	-	-	-	-	-	-	-	-
Special Street Repair	7,030,631	801,271	-	-	-	-	5,765,760	-	-	-	263,600	200,000
General Bond & Interest	21,489,606	1,852,093	12,720,754	295,673	1,270,000	1,313,618	301,462	-	-	-	165,000	3,571,006
Park Land Acquisition	65,917	917	-	-	-	-	-	65,000	-	-	-	-
ADSAP Fee Fund	47,378	-	-	-	-	-	-	-	-	47,378	-	-
Law Enforcement Fed Grants	61,331	-	-	-	-	-	61,331	-	-	-	-	-
Public Parking	11,444,648	8,404,596	-	-	-	-	-	-	2,706,537	296,490	37,025	-
Combined Utilities Fund	251,813,746	189,407,746	-	-	-	-	-	201,000	59,845,210	-	2,359,790	-
Golf	-	(154,637)	-	-	-	-	-	-	154,637	-	-	-
CDBG Funds	4,194,041	-	-	-	-	-	4,034,041	-	-	-	160,000	-
Capital Projects	285,000	-	-	-	-	-	-	-	-	-	-	285,000
Grants and Gifts	493,183	-	-	-	-	-	493,183	-	-	-	-	-
Subtotal Operating Budget	404,909,010	214,024,891	32,973,891	37,393,073	3,382,477	8,794,311	12,741,339	13,206,530	70,296,509	2,611,068	4,888,415	4,596,506
Internal Service Funds												
Information Technology	4,464,031	388,166	-	-	-	-	-	200,000	3,875,865	-	-	-
Fleet Management	2,200,304	792,605	-	-	-	-	-	-	1,407,699	-	-	-
Workers' Comp SI	1,581,168	216,168	-	-	-	-	-	-	1,220,000	-	145,000	-
Vehicle Physical Damage SI	495,424	326,924	-	-	-	-	-	-	155,000	-	13,500	-
Employee Health Insurance	16,440,454	6,885,454	-	-	-	-	-	-	9,310,000	-	245,000	-
Risk Management Reserve	1,703,548	1,663,548	-	-	-	-	-	-	-	-	40,000	-
Unemployment Comp	508,153	400,518	-	-	-	-	-	-	107,635	-	-	-
Total Operating and Internal	432,302,092	224,698,274	32,973,891	37,393,073	3,382,477	8,794,311	12,741,339	13,406,530	86,372,708	2,611,068	5,331,915	4,596,506
Eliminate Interfund Transfers	(4,596,506)	-	-	-		-	-	-	-	-	-	(4,596,506)
Total	427,705,586	224,698,274	32,973,891	37,393,073	3,382,477	8,794,311	12,741,339	13,406,530	86,372,708	2,611,068	5,331,915	-
Percent of Total	100.0%	52.5%	7.7%	8.7%	0.8%	2.1%	3.0%	3.1%	20.2%	0.6%	1.2%	0.0%
Total Unappropriated Fund Balance (from "Appropriations")	212,919,746	212,919,746										
Less Contingency Amount	7,379,330	7,379,330										
Funding Net of Unappropriated	207,406,510	4,399,198	32,973,891	37,393,073	3,382,477	8,794,311	12,741,339	13,406,530	86,372,708	2,611,068	5,331,915	-
Reserves & Contingency	100.0%	2.1%	15.9%	18.0%	1.6%	4.2%	6.1%	6.5%	41.6%	1.3%	2.6%	0.0%

Budget Summary: FTE Positions by Department

	Actual 2006	Actual 2007	Adopted 2008	Revised 2008	Adopted 2009	Diff. From 2008 Adopted
Mayor	4.00	4.00	3.50	2.50	2.50	(1.00)
City Council	2.00	2.00	2.00	2.00	2.00	0.00
City Manager	7.00	8.50	12.50	10.50	10.50	(2.00)
Human Relations Commission	5.00	5.00	6.00	5.00	5.00	(1.00)
Legal	22.50	21.50	21.50	21.50	21.50	0.00
Financial Services	46.00	46.00	46.00	47.00	49.00	3.00
Municipal Court	27.00	28.00	28.00	28.00	28.00	0.00
Human Resources	9.00	8.00	8.00	8.00	9.00	1.00
Police	357.00	355.00	356.00	357.00	373.00	17.00
Fire	249.00	249.00	249.00	249.00	249.00	0.00
Public Works	389.25	390.25	387.25	393.25	377.25	(10.00)
Parks and Recreation	102.75	96.75	96.75	95.75	95.75	(1.00)
Zoo	33.50	33.50	33.50	32.50	32.50	(1.00)
Planning	14.00	14.00	14.00	14.00	14.00	0.00
Information Technology	16.00	16.00	15.00	17.00	17.00	2.00
Housing & Neighborhood Development	17.00	16.00	15.00	15.00	15.00	0.00
Total FTEs	**1,301.00**	**1,293.50**	**1,294.00**	**1,298.00**	**1,301.00**	**7.00**

Departmental sections provide explanations of changes in FTE positions.

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
City Council	276,323	280,122	290,236	284,906	286,080
Total Expenditures	**276,323**	**280,122**	**290,236**	**284,906**	**286,080**
Percent Change		1.4%	3.6%	1.7%	-1.4%
Financing					
General Fund	276,323	280,122	290,236	284,906	286,080
Total Financing	**276,323**	**280,122**	**290,236**	**284,906**	**286,080**

Significant Features

• For 2008 and 2009, the City Council budget provides about $1,100 for each member to cover conferences, communication devices, printing, and computer support. This action reduced contractual services by $8,255 from 2007. The 2009 budget is an overall decrease of 1.4 percent from the 2008 Adopted.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	238,976	247,144	252,949	247,619	247,844
Contractual Services	33,803	31,756	35,042	35,042	33,161
Other Payments/Costs	-		-	-	-
Commodities	3,544	1,222	2,245	2,245	5,075
Capital Outlay	-	-	-	-	-
Total Program	**276,323**	**280,122**	**290,236**	**284,906**	**286,080**

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 three-fourth's vote of Council (seven 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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.
- In 2009, no funding was approved for salary increases for Council staff.

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
Expenditures					
Mayor	181,707	173,597	178,493	131,500	132,635
Total Expenditures	**181,707**	**173,597**	**178,493**	**131,500**	**132,635**
Percent Change		-4.5%	2.8%	-24.2%	-25.7%
Financing					
General Fund	181,707	173,597	178,493	131,500	132,635
Total Financing	**181,707**	**173,597**	**178,493**	**131,500**	**132,635**

Significant Features

• An Office Specialist position is eliminated from the Mayor's budget in keeping with the Council directive to eliminate $300,000 worth of positions. This action reduces the budget by $44,090 in 2008.

• Mayor's salary is set by ordinance at $20,000 per year.

• In 2009, no monies were appropriated to provide salary increases.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
Mayor	4.00	3.50	3.50	2.50	2.50
Total FTEs	**4.00**	**3.50**	**3.50**	**2.50**	**2.50**

Mayor Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	156,174	152,110	155,572	108,579	108,898
Contractual Services	21,817	16,335	18,991	18,991	19,807
Other Payments/Costs	-	-	-	-	-
Commodities	3,716	5,152	3,930	3,930	3,930
Capital Outlay	-	-	-	-	-
Total Program	**181,707**	**173,597**	**178,493**	**131,500**	**132,635**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	1.00	1.00	1.00	0.00	0.00
Office Assistant III	1.00	0.50	0.50	0.50	0.50
Total Program FTEs	**4.00**	**3.50**	**3.50**	**2.50**	**2.50**

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.

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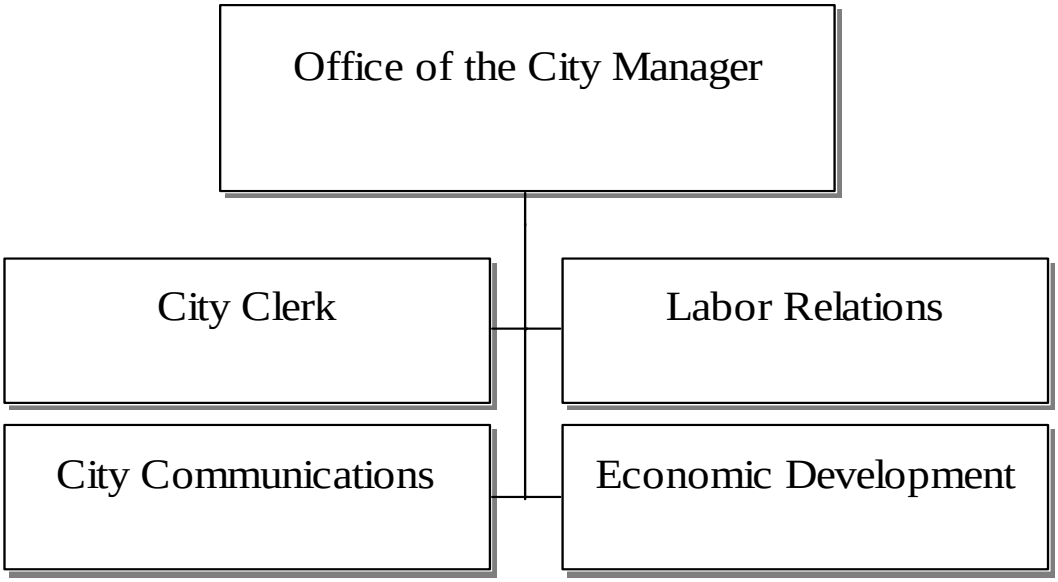
Office of the City Manager
City Clerk
Labor Relations
City Communications
Economic Development

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 all 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, City Communications, Labor Relations, and Economic Development.

Budget Summary by Program

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
Expenditures					
City Manager	618,740	542,692	930,980	814,984	768,400
City Clerk	204,571	201,652	197,896	198,707	203,420
Total Expenditures	**823,311**	**744,344**	**1,128,876**	**1,013,691**	**971,820**
Percent Change		-9.6%	51.7%	36.2%	-13.9%
Financing					
General Fund	823,311	744,344	1,128,876	1,013,691	971,820
Total Financing	**823,311**	**744,344**	**1,128,876**	**1,013,691**	**971,820**

Significant Features

• The significant increase in 2008 is tied to transferring an existing full-time position from another City department to fund 70% of the Deputy City Manager/Housing & Neighborhood Development Director. The remaining expenses for the Deputy City Manager/HND Director are funded from federal monies.

• The realignment of the City Communications Manager in the City Manager's Office will enable closer contact and oversight regarding communication issues with the public. The monies appropriated for the second Public Information Officer position was used in 2008 to partially fund the salaries of two new positions to work with City Communications. The new positions were created with this salary and the two previously funded temporary positions in the I.T. Department

• The monies from the second Deputy City Manager position have been used to fund a Performance Management position in the Financial Services Department.

• In 2009, no monies were appropriated for increases to salary and wages.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
City Manager	4.00	5.50	9.50	7.50	7.50
City Clerk	3.00	3.00	3.00	3.00	3.00
Total FTEs	**7.00**	**8.50**	**12.50**	**10.50**	**10.50**

City Manager Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	353,870	398,306	775,374	650,976	597,144
Contractual Services	124,119	131,416	147,744	156,208	159,056
Commodities	3,049	12,970	7,862	7,800	12,200
Capital Outlay	-	-	-	-	-
Total Program	**481,038**	**542,692**	**930,980**	**814,984**	**768,400**

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, City Communications, Labor Relations, and the City's economic development efforts.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
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	2.00	1.00	1.00
Office Assistant III	0.00	0.50	0.50	0.50	0.50
Executive Assistant II	2.00	2.00	2.00	2.00	2.00
Labor Negotiator	0.00	1.00	1.00	1.00	1.00
City Communications Manager	0.00	0.00	2.00	1.00	1.00
Total Program FTEs	**4.00**	**5.50**	**9.50**	**7.50**	**7.50**

Notes on Budget and Personnel

- In 2008, the City Council approved funding for a contract for three correctional officers to supervise inmate crews that work on City clean-up. In 2009, funding is provided for three crews and supplies.

- The $115,996 reduction in 2008 is tied to the reclassification and shifting of a Deputy City Manager position to Financial Services as a Performance Management Coordinator.

- The further reduction in salary expense for 2009 is a result of the shift of the Public Information Officer that was used to fund to positions for City Communications.

- The Economic Development Specialist position is not funded.

City Clerk Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
Personnel Services	170,027	168,209	160,167	160,403	162,246
Contractual Services	32,932	31,796	34,029	34,804	37,774
Commodities	1,612	1,647	3,700	3,500	3,400
Capital Outlay	-	-	-	-	-
Total Program	**204,571**	**201,652**	**197,896**	**198,707**	**203,420**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
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 City Clerk's Office maintains current staffing and services in 2009.

City Clerk Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide information to the public and other customers in a timely and cost-effective manner.				
Measure:	Percentage of time copies of open records are provided within 24 hrs. of request.	97.0%	98.0%	99.0%	99.0%
Measure:	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

Indicator:	Number of open records requests for documents in City Clerk's office.	190	83	48	66
Indicator:	Number of open records requests for documents in other departments.	120	113	123	118

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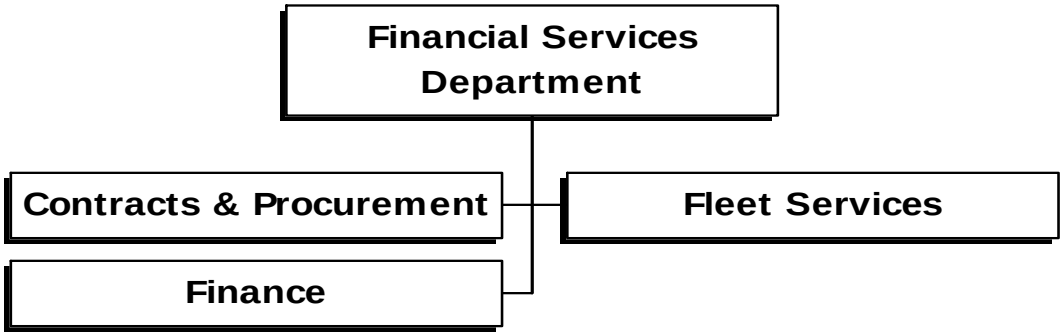
Financial Services Department
Contracts & Procurement
Fleet Services
Finance

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Financial Services	1,269,004	1,311,441	1,324,174	1,398,062	1,395,215
Contracts & Procurement	471,082	487,509	502,246	505,784	513,101
Fleet Services	1,244,174	1,354,321	1,387,711	1,386,384	1,543,299
Total Expenditures	**2,984,260**	**3,153,271**	**3,214,131**	**3,290,230**	**3,451,615**
Percent Change		5.7%	1.9%	4.3%	7.4%
Financing					
General Fund	1,740,086	1,798,950	1,826,420	1,903,846	1,908,316
Fleet Mgmt Fund	1,244,174	1,354,321	1,387,711	1,386,384	1,543,299
Total Financing	**2,984,260**	**3,153,271**	**3,214,131**	**3,290,230**	**3,451,615**

Significant Features

- A Deputy City Manager position in the City Manager's Office was converted to the new Performance Management Director position in Financial Services.
- The selection, installation and implementation of a new Enterprise Resource Planning (ERP) System continues to be a major focus of the Department in 2008 and 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.
- In 2009, no monies were appropriated for salary and wage increases.
- 2.0 FTE positions are provided to add a second operating shift at Fleet's Equipment Maintenance Garage.
- 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Financial Services	17.00	17.00	17.00	18.00	18.00
Contracts & Procurement	8.00	8.00	8.00	8.00	8.00
Fleet Services	21.00	21.00	21.00	21.00	23.00
Total FTEs	**46.00**	**46.00**	**46.00**	**47.00**	**49.00**

Finance Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	985,323	1,023,725	1,057,285	1,113,671	1,120,859
Contractual Services	273,175	273,865	255,889	256,491	260,956
Commodities	10,506	13,851	11,000	27,900	13,400
Capital Outlay	-	-	-	-	-
Total Program	**1,269,004**	**1,311,441**	**1,324,174**	**1,398,062**	**1,395,215**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant I	2.00	2.00	2.00	1.00	1.00
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	3.00	3.00	3.00	4.00	4.00
Accounting Specialist III	2.00	2.00	2.00	2.00	2.00
City Controller	1.00	1.00	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00	1.00	1.00
Director of Budget & Finance	1.00	1.00	1.00	1.00	1.00
ERP Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
Performance Management Coord.	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 2009 budget maintains current services.

Finance Division Performance Measures

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	To develop and implement operating and capital improvement budgets that are accurate and based on best practices.				
Measure:	Receive GFOA Distinguished Budget Presentation Award for the Operating Budget	Yes	Yes	Yes	Yes
Measure:	Variance of actual versus adopted expenditures for the City General Fund operating budget	0.7%	1.2%	2.0%	2.0%
Measure:	Variance of actual versus adopted revenues for the City General Fund	1.6%	1.3%	2.0%	2.0%
Objective:	Provide assistance to city departments in budget development and execution.				
Measure:	Number of budget training sessions	3	2	2	3
Objective:	Protect funds with investments and management that provide for safety, liquidity and yield.				
Measure:	Ensure that all deposits are collateralized.	100%	100%	100%	100%
Measure:	Ensure that all accounts payable, payroll and debt service needs are met.	100%	100%	100%	100%
Measure:	Invest idle funds to exceed the return available on 91-day T-Bills.	100%	100%	95%	95%
Objective:	Provide timely and accurate financial reports to internal and external customers.				
Measure:	Achieve an unqualified audit opinion.	Yes	Yes	Yes	Yes
Measure:	Achieve the GFOA's Certificate of Excellence in Financial Reporting for the CAFR.	Yes	Yes	Yes	Yes
Measure:	Issue interim financial reports by 15th of following month 100% of the time.	100.0%	50.0%	100.0%	100.0%
Measure:	Complete the Comprehensive Annual Financial Report and distribute within 5 months.	July 1st	July 31st	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.				
Measure:	Number of training sessions conducted by Financial Services.	1	6	16	25

Activity Indicators

Franchise fee refunds processed	251	224	350	350
Amount of franchise fee refunds	$16,847	$14,597	$25,000	$25,000
Number of vendor checks	20,687	19,414	21,000	21,000
Number of payroll checks	13,572	3,391	4,000	3,000
Number of payroll via direct deposit	26,148	35,805	37,000	38,000
Returned checks processed	1,333	1,842	1,400	1,400
Bank reconciliation items processed	99,128	85,052	86,000	86,000

Bank reconciliation items processed was decreased for 2006 based on actual items listed on the bank statements. The total in is larger due to the higher number of payroll checks printed and reconciled. In 2007, the requirement of direct deposit of payr reduced the amount of transactions to reconcile by almost 10,000 items, which decreased reconciliation times.

Contracts & Procurement Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	420,547	428,856	444,166	448,967	455,816
Contractual Services	54,490	53,098	53,380	52,117	52,085
Commodities	6,317	6,209	4,700	4,700	5,200
Capital Outlay		-	-	-	-
Non-Cash Expenditures	(10,272)	(654)	-	-	-
Total Program	**471,082**	**487,509**	**502,246**	**505,784**	**513,101**

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 2009:

• 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.

• Update the City of Topeka Purchasing Manual.

• Migrate Visa Information Management Solution to P-Card Solution in Lawson.

• 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	1.00	1.00
Procurement Officer II	2.00	2.00	2.00	3.00	3.00
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 2008 and 2009.

Contracts & Procurement Division Performance Measures

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide an equal opportunity to any responsible bidder that is desirous of bidding on goods and services.				
Measure:	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%
Measure:	Provide assistance to any bidder desirous of learning what is necessary to bid on goods and services.	achieved	achieved	achieved	achieved
Measure:	Work with the Chamber of Commerce, governmental entities and private businesses to foster growth in DBE usage by all within Shawnee County.	Bi-Monthly	Quarterly	Bi-Monthly	Quarterly
Measure:	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.				
Measure:	Percentage of vendor solicitation notifications posted/advertised on the Internet	100%	100%	100%	100%
Measure:	Implement P-Card purchasing system streamlining the reconciliation process to increase city productivity.	Sustain	Sustain	Sustain	Sustain
Measure:	Provide vendor solicitations with complete document packages available for downloading from the City's home page. (excludes engineering specifications, at this time)	90%	90%	90%	100%
Measure:	Publish award documents and information on internet and intranet.	10%	10%	100%	25%
Objective:	Favorably compare to procurement performance benchmarks for municipal governments				
Measure:	Division budget dollars as a percentage of total city procurement dollars to fall within the benchmark range (0.16% to 1.75%)	1.1%	0.44%	1.2%	0.55%
Measure:	Average number of purchase orders issued per year falls within the benchmark range (350 to 17,000)	5,972	4,334	5,800	5,000
Measure:	Average cycle time for informal/fax/phone bids fall within the benchmark range (4 work days to 30 work days)	Achieved	Achieved	Achieved	Achieved
Measure:	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	59	41	60	60
Competitive bids - formal	113	109	120	120
Competitive bids - informal	316	184	325	325
Purchase Orders	6,586	4,334	6,600	5,000
Change Orders	5,500 est	4,000 est	5500 est	4,200 est
Contracts	508	327	425	425

Fleet Services Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personal Services	1,015,662	1,058,639	1,127,780	1,100,026	1,199,880
Contractual Services	125,689	157,803	156,140	156,140	173,419
Commodities	51,041	56,762	58,050	59,850	110,000
Capital Outlay	-	-	-	-	-
Depreciation	52,433	67,741	40,000	64,727	60,000
Contingency	-	-	5,641	5,641	-
Other Financial Uses	(651)	13,376	100	-	-
Total Program	**1,244,174**	**1,354,321**	**1,387,711**	**1,386,384**	**1,543,299**

Discussion

Fleet Services provides all city agencies owning mechanical assets with in house and sublet vehicle and equipment maintenance, registration, and fueling services. The operation is funded through an internal service fund, with all yearly cost of supplying services being charged back to the agency owning the asset. All work is accounted for and tracked to a comprehensive activity based electronic work order system that conducts monthly billings.

Scope of items serviced range from small pumps and light mowing equipment through heavy construction equipment and aerial apparatus. Including Fire and Law Enforcement emergency support. In house mechanical services center on all aspects of preventative and predictive maintenance, vehicle and equipment preparation or up-fitting, and all minor breakdowns and repairs. Most major repairs are sublet to local private enterprise, with all outside costs also being tracked to the vehicle's history.

The division is recognized as an Automotive Service Excellence (A.S.E.) Blue Seal Certified organization, and has been recognized as one of the top 100 Fleet organizations in North America by Fleet Equipment Magazine and "The 100 Best Fleets in North America". In addition to the above associations, the organization also maintains associations with the National Association of Fleet Administrations, the American Public Works Association, and the K.C. Metro Fleet Managers Association to stay abreast of national and regional topical

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Maintenance Worker II	1.00	0.00	0.00	1.00	0.00
Maintenance Worker III	7.00	7.00	7.00	6.00	7.00
Manager, Fleet	1.00	1.00	1.00	1.00	1.00
Master Mechanic	5.00	6.00	6.00	6.00	8.00
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**	**23.00**

Notes on Budget and Personnel

• Fleet Service's proposed 2009 budget requests the minimum funding necessary to effectively operate the division in 2009. All estimates have been calculated from anticipated rates of inflation and the actual experience observed with the increasing costs of materials and services during the last three years.

• Fleet Services also has a budget enhancement to address current service delivery and workload issues. The enhancement adds 2.0 FTE Master Mechanics to reinstate second shift operations at the Equipment Management Garage. The first year cost of $126,000 is financed from the balance of the Fleet Services Fund.

Fleet Services Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	To maintain vehicle service/repair turn-around time at or above the following standard; 70% of the units delivered for maintenance are returned to service within 1 day, 20% in 2 days,10% in 3 days.				
Measure:	Percentage of vehicles turned around in 1, 2, or 3 days.	84.71% 1day 2.78% 2 days 2.45% 3 days	83.5% 1 day 2.0% 2 days 14.5% 3 days	79.0% 1day .0% 2 days 20.0% 3 days	75.0% 1 day 1.0% 2 days 24.0% 3days
Measure:	Turn around reports completed and published quarterly	100.0%	100.0%	100.0%	100.0%
Objective:	To Maintain Exemplary Vehicle Availability Rates.				
Measure:	Vehicle availability reports produced and published quarterly	100.0%	100.0%	100.0%	100.0%
Measure:	95% customer satisfaction rating from yearly survey.	94.2%	70.2%	70.0%	70.0%
Measure:	Percentage of re-work/comebacks will not exceed 3%.	0.2%	0.2%	2.0%	2.0%
Objective:	To improve organizational productivity.				
Measure:	Technician productivity ratings	85.5%	86.2%	85.0%	85.0%
Measure:	Daily monitoring and processing of work orders.	100.0%	100.0%	100.0%	100.0%
Measure:	Monthly production and distribution of productivity reports	100.0%	100.0%	100.0%	100.0%
Measure:	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.				
Measure:	Actual Shrinkage from established quarterly reports	1.9%	1.2%	1.0%	1.0%
Measure:	Daily processing and monitoring of job orders and inventory sign out sheets.	100.0%	100.0%	100.0%	100.0%
Measure:	Spare parts turn over ratio of 4.0 or greater.	3.09	3.34	4.00	4.00

Activity Indicators

Indicator:	Number of snow emergencies providing maintenance support within 2 hours of request	6	10	8	8
Indicator:	Number of repair/maintenance functions performed	11,125	6681*	7000*	7000*
Indicator:	Number of vehicles/pieces of equipment maintained	1,136	1,133	1,100	1,100
Indicator:	Total dollar value of warranty items recovered	$32,349	$23,928	$30,000	$30,000

* Installation of a comprehensive computerized fleet information system has allowed for reduced number of yearly work orders through the ability to account for multiple types of work on a single order.

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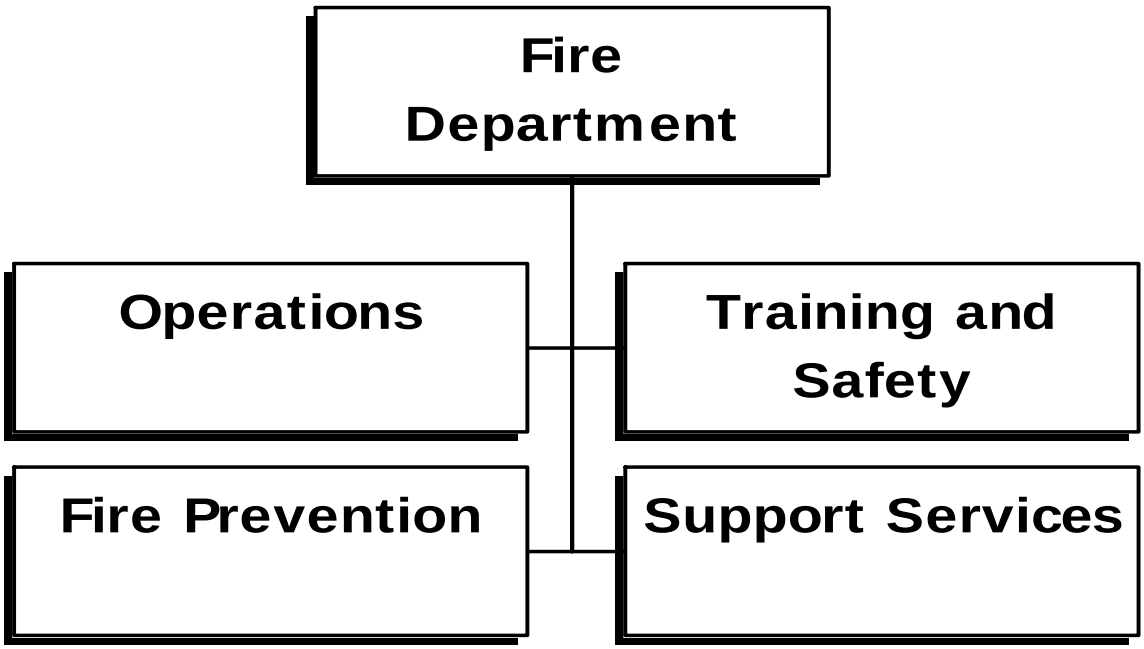
Fire Department
Operations
Training and Safety
Fire Prevention
Support Services

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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 2008 divided into four Divisions: Support Services, Fire Prevention, Operations, and Training.

Budget Summary by Program

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Support Services	1,201,601	1,203,879	1,063,054	1,053,897	1,067,875
Fire Prevention	800,981	902,832	897,074	924,699	913,788
Operations	16,393,440	17,131,239	17,560,978	17,589,005	17,598,859
Training	300,044	278,225	285,239	287,822	289,678
Total Expenditures	**18,696,066**	**19,516,175**	**19,806,345**	**19,855,423**	**19,870,200**
Percent Change		4.4%	1.5%	1.7%	0.3%
Financing					
General Fund	18,696,066	19,516,175	19,806,345	19,855,423	19,870,200
Total Financing	**18,696,066**	**19,516,175**	**19,806,345**	**19,855,423**	**19,870,200**

Significant Features

• The 2008 Estimate exceeds the Adopted amount by $49,078 to accommodate higher fuel costs.

• In 2009, no monies were appropriated for either step movement or cost of living increases for employees.

• Contributions to the Kansas Police and Fire (KP&F) retirement system decrease 0.39 percent. KP&F decreases costs approximately $56,000.

• $100,000 is budgeted through the General Improvement Fund in the Capital Improvement Budget to make the annual payment (4th of 5) for the purchase of new breathing apparatus units for the Fire Department.

• The 2009 budget maintains current staffing and service levels.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Support Services	8.00	9.00	9.00	9.00	9.00
Fire Prevention	10.00	10.00	10.00	10.00	10.00
Operations	225.00	226.00	226.00	226.00	226.00
Training	5.00	4.00	4.00	4.00	4.00
Total FTEs	**248.00**	**249.00**	**249.00**	**249.00**	**249.00**

Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	644,315	622,197	566,512	555,769	557,127
Contractual Services	495,423	521,867	459,984	464,326	475,838
Other Payments/Costs	(3,959)	-	-	-	-
Commodities	65,822	59,815	36,558	33,802	34,910
Capital Outlay	-	-	-	-	-
Total Program	**1,201,601**	**1,203,879**	**1,063,054**	**1,053,897**	**1,067,875**

Discussion

A Deputy Chief oversees administrative and office functions, maintenance and fleet functions, and the Fire Investigation Unit.

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.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	1.00	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	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant I	0.00	1.00	1.00	1.00	1.00
Office Assistant II	0.00	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 programmatic changes for 2009.

Support Services Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	To constantly assess the performance of the department in increasing community safety and quality of life.				
Measure:	Utilize channel 4 and other media outlets to convey department information and fire safety messages.	n/a	20.0%	40.0%	50.0%
Measure:	Implement practices and systems by which statistical data is gathered, stored and reported.	n/a	20.0%	40.0%	60.0%
Measure:	To provide a new recruiting process and increase recruitment effectiveness.	n/a	25.0%	50.0%	60.0%
Measure:	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.				
Measure:	Implement and equip Technician level Hazardous Material Team.	50.0%	75.0%	75.0%	90.0%
Measure:	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.				
Measure:	Provide appropriate training to all new employees.	n/a	75.0%	75.0%	75.0%
Measure:	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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	757,716	851,506	865,940	884,009	872,564
Contractual Services	20,064	25,669	20,734	23,166	22,348
Commodities	23,201	25,657	10,400	17,524	18,876
Capital Outlay	-	-	-	-	-
Total Program	**800,981**	**902,832**	**897,074**	**924,699**	**913,788**

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.

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Division Chief	1.00	1.00	1.00	1.00	1.00
Public Education Officer	1.00	1.00	1.00	1.00	1.00
Inspector II	2.00	1.00	1.00	0.00	0.00
Inspector III	2.00	3.00	3.00	4.00	4.00
Investigator I	1.00	0.00	0.00	0.00	0.00
Investigator II	0.00	1.00	1.00	0.00	0.00
Investigator III	2.00	2.00	2.00	3.00	3.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Fire Prevention Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Assist with revitalizing Downtown Topeka.				
Measure:	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.				
Measure:	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.				
Measure:	Certify all new Fire Prevention Inspectors in the Uniform Fire Code and the National Fire Academy Inspector I course.	Completed	Readopt	Readopt	Readopt
Measure:	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.				
Measure:	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
Measure:	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.				
Measure:	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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	15,602,855	16,135,396	16,673,637	16,727,742	16,715,605
Contractual Services	386,957	422,489	384,102	397,580	405,282
Other Payments & Costs	-	-	-	-	-
Commodities	347,533	536,398	503,239	463,683	477,972
Capital Outlay	56,095	36,956	-	-	-
Total Program	**16,393,440**	**17,131,239**	**17,560,978**	**17,589,005**	**17,598,859**

The Operations Division responded to over 14,000 incidents in 2007. 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 have begun 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Advanced Firefighter	14.00	18.00	18.00	31.00	47.00
Firefighter I	14.00	17.00	17.00	18.00	3.00
Firefighter II	14.00	18.00	18.00	4.00	3.00
Firefighter III	12.00	1.00	1.00	1.00	1.00
Apparatus Operator	54.00	54.00	54.00	54.00	54.00
Lieutenant, Fire	53.00	54.00	54.00	54.00	54.00
Captain, Fire	54.00	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	**225.00**	**226.00**	**226.00**	**226.00**	**226.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Operations Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Deliver comprehensive fire and life safety services of the highest quality				
Measure:	Conduct community audit of potential fire and life safety threats.	80.0%	Readopt	Readopt	Readopt
Measure:	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.				
Measure:	Implement a comprehensive Wellness/Fitness Program.	25.0%	25.0%	50.0%	25.0%
Measure:	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.				
Measure:	Partner with ambulance service provider and hospitals in training programs	0.0%	0.0%	25.0%	50.0%
Measure:	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.				
Measure:	Equip stations with printed materials for public information on fire and life safety issues.	60.0%	60.0%	60.0%	70.0%
Measure:	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.				
Measure:	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%
Objective:	The division will be accountable to our community with demonstrable results				
Measure:	Achieve response time under four minutes 90% of the time	59.5%	58.0%	50.0%	42.0%
Measure:	activities.	80.0%	50.0%	60.0%	50.0%
Measure:	Review all elements of Insurance Services Office (ISO) Survey and identify possible areas of improvement.	90.0%	50.0%	50.0%	60.0%
Objective:	Improve quality and timeliness of incident reporting				
Measure:	Complete all NFIRS reports within 2 days of the incident	Completed	Readopt	Readopt	Readopt

Activity Indicators

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

Training & Safety Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	289,004	265,210	275,939	278,522	274,878
Contractual Services	7,498	9,246	5,500	5,500	11,000
Commodities	3,542	3,769	3,800	3,800	3,800
Capital Outlay	-	-	-	-	-
Total Program	**300,044**	**278,225**	**285,239**	**287,822**	**289,678**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Training Officer I, Fire	0.00	0.00	0.00	0.00	0.00
Training Officer II, Fire	2.00	1.00	1.00	0.00	0.00
Training Officer III, Fire	2.00	2.00	2.00	3.00	3.00
Division Chief	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	**5.00**	**4.00**	**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 2006	actual 2007	estimate 2008	estimate 2009
Objective:	To improve fire suppression and EMS Responder training by providing technical training and fire service certifications to the Training Division staff.				
Measure:	Provide 24-hour shift training officer personnel Fire Service Instructor I certification.	n/a	75.0%	100.0%	100.0%
Measure:	Provide 24-hour shift training officer personnel EMS TO I certification.	n/a	25.0%	25.0%	50.0%
Measure:	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.				
Measure:	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%
Measure:	Deliver 48 hours of EMS CEUs annually	n/a	75.0%	75.0%	75.0%
Measure:	Deliver 12 hour of Haz-Mat Ops level training department wide	n/a	75.0%	90.0%	100.0%
Measure:	Provide for 24 hours Haz-Mat Technician level training to HM techs	n/a	100.0%	100.0%	100.0%
Measure:	Deliver 12 hours of rescue training for suppression personnel	n/a	75.0%	100.0%	100.0%
Measure:	Provide for 24 hours of Rescue Technician training	n/a	100.0%	100.0%	100.0%
Measure:	Implement Chief Officer training to current Battalion Chiefs and Shift Commanders	n/a	75.0%	90.0%	100.0%
Measure:	Implement Chief Officer Training to senior Captains (5 deep)	n/a	25.0%	75.0%	90.0%
Measure:	Implement Fire Officer I Training program	n/a	0.0%	10.0%	20.0%
Objective:	Enhance fire service suppression training				
Measure:	Enhance, replace & upgrade the Training Division's library and training resources	n/a	5.0%	10.0%	15.0%
Measure:	Enhance, replace & update station materials, IFSTA manuals & EMS textbooks	n/a	1.0%	1.0%	10.0%

Activity Indicators

Indicator:	Total Training CEUs	n/a	29,000	29,000	29,000
Indicator:	Fire CEUs	n/a	12,302	15,950	15,950
Indicator:	EMS CEUs	n/a	8,461	8,500	8,500
Indicator:	Company drill hours	n/a	4,300	4,300	4,300
Indicator:	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 34 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Housing & Neighborhood Develop.	4,981,940	4,649,707	4,347,596	4,321,828	4,187,178
Total Expenditures	**4,981,940**	**4,649,707**	**4,347,596**	**4,321,828**	**4,187,178**
Percent Change		-6.7%	-6.5%	-7.1%	-3.7%
Financing					
CDBG	2,549,959	2,971,619	2,210,000	2,201,660	2,100,447
Home Program	1,120,294	1,187,509	780,000	762,572	728,346
HUD Emer Shelter	83,243	(575,646)	87,000	87,000	87,994
State Emer Shelter	46,184	(33,189)	45,000	45,000	46,465
Shelter Plus	1,182,260	1,099,414	1,225,596	1,225,596	1,223,926
Total Financing	**4,981,940**	**4,649,707**	**4,347,596**	**4,321,828**	**4,187,178**

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Housing & Neighborhood Develop.	17.00	16.00	15.00	15.00	15.00
Total FTEs	**17.00**	**16.00**	**15.00**	**15.00**	**15.00**

Significant Features

- No monies were budgeted in 2009 to provide salary and wage increases for 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 forty-five (45%) percent of the resources are available for non-targeted programs.

- HND is unique from 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	889,604	840,269	922,525	881,282	887,725
Contractual Services	272,492	215,732	222,149	226,768	192,878
Other Payments/Costs	2,688,179	2,560,003	2,122,000	2,122,435	2,021,499
Commodities	1,131,665	1,033,703	1,080,922	1,091,343	1,085,076
Capital Outlay	-	-	-	-	-
Total Program	**4,981,940**	**4,649,707**	**4,347,596**	**4,321,828**	**4,187,178**

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 $700,000 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Community Resource Spec.	2.00	1.00	1.00	1.00	1.00
Director of HND/Deputy City Manager	1.00	1.00	0.00	0.00	0.00
Grant Administrator	1.00	1.00	1.00	1.00	1.00
HND Manager	1.00	2.00	2.00	1.00	1.00
Accountant I	0.00	0.00	0.00	1.00	1.00
Program Administrator	1.00	0.00	0.00	0.00	0.00
Deputy Director of HND	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	0.00	0.00	0.00	0.00	0.00
Office Assistant I	1.00	0.00	0.00	0.00	0.00
Office Assistant II	1.00	2.00	2.00	2.00	2.00
Office Assistant III	1.00	1.00	1.00	0.00	0.00
Executive Assistant I	0.00	0.00	0.00	1.00	1.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Accounting Specialist II	0.00	1.00	1.00	1.00	1.00
Rehab Specialist	6.00	6.00	6.00	6.00	6.00
Total Program FTEs	**17.00**	**16.00**	**15.00**	**15.00**	**15.00**

Notes on Budget and Personnel

- $181,360 of CDBG funds are provided for Youth and Social Services grants.

Housing and Neighborhood Development Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Enhance the quality of targeted Topeka neighborhoods				
Measure:	Increase homeownership	21	17	17	16
Measure:	Decrease vacant houses	11	7	5	5
Measure:	Stabilize/increase in property value neighborhoods	3	3	3	2
Objective:	Increase homeownership and rental housing opportunities				
Measure:	Households benefiting from services performed by Kansas Dept. of Corrections housing rehabilitation	12	15	15	15
Measure:	Homebuyers assisted financially	21	17	17	17
Measure:	Single family homes constructed	4	3	1	2
Measure:	Housing units rehabilitated	218	120	150	140
Measure:	Neighborhoods infrastructure projects financed/started	15	15	15	15
Objective:	Enhance the linkage of housing with supportive services				
Measure:	Citizens housed through shelter programs	355	500	500	500
Measure:	Homeless persons assisted	1,451	1,600	1,600	1,600
Measure:	Homeless situations prevented	209	300	300	300
Measure:	Clients receiving supportive services	26,854	25,000	25,000	25,000
Objective:	Support economic development				
Measure:	Micro loans assisted	6	20	5	5
Measure:	Commercial developments assisted	2	-	-	-
Objective:	Leverage of Federal and other resources				
Measure:	Home required match provided	$200K	$200K	$200K	$200K
Measure:	CIP neighborhood infrastructure	$1.4M	$1.4M	$1.4M	$1.4M
Measure:	Equity capital investment generated	$212K	$200K	$250K	$250K
Measure:	Debt capital investment generated	$1.5M	$1.5M	$1.5M	$1.5M
Measure:	Additional financial opportunities obtained	2	2	2	2
Measure:	Non-paid citizen volunteers	350	300	300	300

Activity Indicators

Indicator:	Technical assistance hours provided	1,700	1,000	1,000	1,000
Indicator:	Citizen participation in HND process	300	300	300	300
Indicator:	Citizens participation in homeownership preparation programs	400	250	250	250
Indicator:	Citizens participating in entrepreneur training	80	200	200	200
Indicator:	Organizations receiving financial support	195	175	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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Human Relations	371,715	361,300	377,616	330,443	337,593
Total Expenditures	**371,715**	**361,300**	**377,616**	**330,443**	**337,593**
Percent Change		-2.8%	4.5%	-8.5%	-10.6%
Financing					
General Fund	247,232	297,376	292,108	244,935	269,758
Fed Fair Housing	124,483	63,924	85,508	85,508	67,835
Total Financing	**371,715**	**361,300**	**377,616**	**330,443**	**337,593**

Significant Features

• A vacant Civil Rights Investigator position is eliminated in keeping with the City Council directive to eliminate $300,000 worth of positions. This action reduced the revised estimate by $47,061.

• In 2009, no monies were approved for employee salary increases.

• The Director position is financed 100 percent from the General Fund in 2009 because of a decline in the amount of federal resources that will be available. Fair Housing Complaints nationwide are trending downward. HRC's contractual agreement with HUD as a Fair Housing Assistance Program has established that cities our size should have at least five complaints filed annually. The Executive Director set the 2009 estimated number of cases at 12 based on number of complaints filed in the past two years. Effort will be placed on outreach and education.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Human Relations	5.00	6.00	6.00	5.00	5.00
Total FTEs	**5.00**	**6.00**	**6.00**	**5.00**	**5.00**

Human Relations Commission Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	293,235	320,978	307,755	265,877	268,407
Contractual Services	66,342	36,446	59,326	54,831	59,351
Commodities	12,138	3,876	10,535	9,735	9,835
Capital Outlay	-	-	-	-	-
Total Program	**371,715**	**361,300**	**377,616**	**330,443**	**337,593**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
ADA Coordinator	0.00	0.00	0.00	0.00	0.00
Civil Rights Investigator	3.00	4.00	4.00	3.00	3.00
HRC Director	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	0.00	0.00	0.00	0.00
Office Assistant III	0.00	1.00	1.00	1.00	1.00
Total Program FTEs	**5.00**	**6.00**	**6.00**	**5.00**	**5.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Human Relations Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
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.				
Measure:	Percent of discrimination and/or harassment complaints filed that reach a determination within 180 days.	92.5%	100.0%	92.0%	100.0%
Objective:	Accept and process 100% of a minimum of 12* 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.				
Measure:	Percent of housing complaints from City residents concerned with landlord tenant disputes or processed and resolved within a 100 day period.	38.0%	100.0%	100.0%	100.0%
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.				
Measure:	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%

Activity Indicators

Indicator	Number of civil rights complaints assigned to an investigator	23	25	24	32
Indicator	Number of civil rights cases resolved in a 180 day time frame	23	25	24	32
Indicator	Number of fair housing cases assigned to an investigator	9	10	12	12
Indicator	Number of fair housing cases resolved in a 100 day time frame	9	10	12	12
Indicator	Number of Discrimination, harassment, workplace violence, and cultural diversity training sessions conducted	7	18	12	12

*Fair Housing Complaints nationwide are trending downward. Our contractual agreement with HUD as a Fair Housing Assistance Program has established cities our size should have at least five complaints filed annually. The Executive Director set the 2009 est. number of cases at 12 based on number of complaints filed in the past two years. Effort will be placed on outreach and education.

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Human Resources	806,681	782,994	800,089	798,755	826,594
Total Expenditures	**806,681**	**782,994**	**800,089**	**798,755**	**826,594**
Percent Change		-2.9%	2.2%	2.0%	3.3%
Financing					
General Fund	806,681	782,994	800,089	798,755	826,594
Total Financing	**806,681**	**782,994**	**800,089**	**798,755**	**826,594**

Significant Features

•As part of the Department's development of succession planning across the City, employee training will be a continued emphasis toward a goal of providing training to develop employees for future opportunities within the city.

•The Occupational Health expenses have increased due to increased requests for fitness-for-duty evaluations as a result of the City's aging workforce involved in physical occupations. The goal is to offset additional expenses by discontinuing pre-employment physicals for clerical and management positions.

• 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. In 2009 there will be an emphasis on wellness initiatives that coordinate closely with the health plan toward a goal of reducing health claims expenses through prevention and early detection measures.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Human Resources	9.00	8.00	8.00	8.00	9.00
Total FTEs	**9.00**	**8.00**	**8.00**	**8.00**	**9.00**

Human Resources Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	586,523	552,142	547,935	550,547	582,364
Contractual Services	207,104	210,281	232,943	225,286	225,480
Other Payments/Costs	-		-	-	-
Commodities	13,054	20,571	19,211	22,922	18,750
Capital Outlay	-	-	-	-	-
Total Program	**806,681**	**782,994**	**800,089**	**798,755**	**826,594**

Discussion

Within the Department of Human Resources reside the areas of: Employee Relations, Employee Benefits, and the Wellness Programs.

The Employee Relations area serves all City departments through the recruitment and retention; classification and compensation; and employee 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 benefits and wellness programs are designed to provide resources to assist employees and their families to discover ways to lead healthier and more productive life styles

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Manager	0.00	0.00	0.00	0.00	1.00
HR Assistant	0.00	0.00	0.00	0.00	1.00
HR Specialist	4.00	4.00	4.00	4.00	4.00
HR Manager/Labor Relations	1.00	0.00	0.00	0.00	0.00
Manager, Wellness Program	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	0.00
Total Program FTEs	**9.00**	**8.00**	**8.00**	**8.00**	**9.00**

Notes on Budget and Personnel

• A HR Assistant position is converted from temporary staff and resources in 2008, and shows as a FTE permanent position in 2009.

• In 2009, no monies were appropriated for salary and wage increases.

Human Resources Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Develop a City-wide succession plan to develop employees for internal career opportunities.				
Measure:	Independent training programs to support this effort.	n/a	n/a	8	12
Measure:	Offer training programs to develop supervisor and leadership skills that all employees can participate in.	n/a	n/a	4	6
Objective:	Assist managers and supervisors in developing effective relationships with their employees.				
Measure:	Number of supervisor forums held	8	11	11	11
Measure:	Reduction in number of complaints and grievances	+ 7 %	12%	15%	20%
Objective:	Implement Wellness initiatives that coordinate closely with the health plan improve overall employee health.				
Measure:	Number of Flu vaccinations	626	642	660	675
Measure:	Number of Health Risk Assessments completed through Resource Blue	n/a	n/a	n/a	150

Activity Indicators

Indicator:	Number of positions filled	115	89	100	110
Indicator:	Number of participants who use wellness center, attend exercise classes and other program initiatives	3,600	3,935	3,980	4,200
Indicator:	Number of new classifications and reclassifications completed	18	29	38	30
Indicator:	Number of training sessions held	24	28	35	38
Indicator:	Number of grievances/complaints investigated	75	51	45	30
Indicator:	Number of employment advertisements placed	173	114	125	135
Indicator:	Number of participants in the health & wellness fair	235	140	131	175

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Information Technology Department

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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. The IT Department hosts City-4 which is our governments touch point with our citizens.

Budget Summary by Program

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Information Technology	3,280,135	3,296,352	3,831,483	3,656,628	4,359,816
Total Expenditures	**3,280,135**	**3,296,352**	**3,831,483**	**3,656,628**	**4,359,816**
Percent Change		0.5%	16.2%	10.9%	13.8%
Financing					
Information Technology Fund	3,280,135	3,296,352	3,831,483	3,656,628	4,359,816
Total Financing	**3,280,135**	**3,296,352**	**3,831,483**	**3,656,628**	**4,359,816**

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 in return. 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 achieve a team based customer service focus. Other enhancements include the implementation of a new service desk system..

• No step movement or cost of living increases are budgeted for employees in 2009.

• IT fees to City Departments are increased by 2.0 percent in 2009 for normal operations. Another $634,000 is added to finance the ERP payment in 2009.

• IT will continue to play a key role in the ERP implementation through 2009.

•IT Fees to City Departments were reduced in the 2008 budget by $350,000 by Council action in recognition of the IT Fund returning to a positive cash position in 2007.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Information Technology	16.00	16.00	15.00	17.00	17.00
Total FTEs	**16.00**	**16.00**	**15.00**	**17.00**	**17.00**

Information Technology Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2007	Adopted 2009
Personal Services	1,007,846	988,585	1,116,735	1,092,570	1,154,794
Contractual Services	1,467,558	1,693,810	2,052,057	2,052,057	2,588,428
Other Payments and Costs	51,187	40,246	32,454	32,454	135,207
Commodities	183,567	99,675	180,237	179,547	181,387
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	569,977	474,036	450,000	300,000	300,000
Total Program	**3,280,135**	**3,296,352**	**3,831,483**	**3,656,628**	**4,359,816**

Discussion

The Information Technology (IT) Department plans, provides, and maintains the technological tools and systems our City requires 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 a call center for Public Works.

•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 2008 to reflect customer responsive, team oriented organizational structure. Changes include filling 2-system Developer II positions, elimination of the technical services section and integration of this section and personnel into the Department as a whole and under the direct supervision of the Director of IT Resources.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Deputy Director of IT	1.00	1.00	1.00	1.00	1.00
Director of IT	1.00	1.00	1.00	1.00	1.00
Manager of IT	2.00	2.00	2.00	2.00	2.00
ERP Systems Administrator	0.00	0.00	0.00	0.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00	1.00
Public Information Officer	1.00	1.00	0.00	0.00	0.00
Public Information Specialist	0.00	0.00	0.00	2.00	2.00
Production Specialist	1.00	1.00	1.00	1.00	1.00
Network Engineer I	0.00	1.00	1.00	1.00	1.00
System Developer I	1.00	1.00	1.00	0.00	0.00
System Developer II	3.00	3.00	3.00	4.00	4.00
System Developer III	1.00	1.00	1.00	1.00	1.00
System Consultant III	1.00	0.00	0.00	0.00	0.00
System Consultant II	2.00	2.00	2.00	2.00	1.00
Total Program FTEs	**16.00**	**16.00**	**15.00**	**17.00**	**17.00**

Notes on Budget and Personnel

• The Public Information Officer Position from the City Manager budget was converted to 2 TV editor positions mid-2008.

Information Technology Program Performance

Objectives and Performance Measures

		Actual 2006	Actual 2007	Estimate 2008	Estimate 2009
Objective:	Provide the citizens of Topeka with a user-friendly Internet web site that is not just informative, but provides a suite of e-commerce applications.				
Measure:	Number e-government applications available to public.	11	19	24	30
Measure:	Percentage of WEB site section 508 compliant	90%	95%	98%	98%
Measure:	Percentage of increase of number of visits to City's web site	10%	15%	30%	30%
Measure:	Percentage increase of number web site applications and significant new points of interest.	50%	25%	25%	25%
Objective:	Provide performance excellence and quality customer service. Results reflected in internal services surveys.				
Measure:	Overall Satisfaction of Telephone Services	n/a	n/a	86%	90%
Measure:	Overall Satisfaction of Network Services	n/a	n/a	89%	90%
Measure:	Overall Satisfaction of Application Services	n/a	n/a	79%	85%
Measure:	Overall Satisfaction faction of Desktop Services	n/a	n/a	85%	90%
Objective:	Ensure that City-4 is supporting the internal customer through a balance of video productions, promotion, and marketing.				
Measure:	On-Air Productions	n/a	n/a	72	75
Measure:	Special Video Projects and Documentations	n/a	n/a	35	40
Measure:	Print and Publications	n/a	n/a	31	35
Measure:	City Communications Projects and Events	n/a	n/a	5	5

Activity Indicators

Indicator:	Help Desk Requests for IT assistance	2,200	3,642	6,900	6,900
Indicator:	Ratio of users/device per IT field support personnel	600	887	887	887
Indicator:	Number of telephone ports/devices supported	n/a	1,496	1,496	1,496
Indicator:	Number new information technology projects	3	4	6	3
Indicator:	Number of visitors in year on Topeka Website	660,000	1,700,000	1,783,000	2,400,000
Indicator:	Number of active profiles on I-series computers	1,400	1,400	1,400	1,100
Indicator:	Number of active network user objects/accounts.	1,700	1,700	1,830	1,830
Indicator:	Number viruses / worms deleted / day	1,200	1,200	1,077	1,077
Indicator:	Number cyber attacks on internal network	0	0	0	0
Indicator:	Number of spam and malicious e-mails blocked/day	n/a	18,000	24,785	24,785
Indicator:	Number of innovative technologies implemented	n/a	2	3	1

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
City Attorney	1,586,578	1,546,958	1,641,526	1,621,262	1,620,399
Total Expenditures	**1,586,578**	**1,546,958**	**1,641,526**	**1,621,262**	**1,620,399**
Percent Change		-2.5%	6.1%	4.8%	-1.3%
Financing					
General Fund	1,429,626	1,380,849	1,470,903	1,450,728	
Special Liability Expense Fund	107,293	110,768	114,847	114,719	109,410
Workers Compensation Fund	49,659	55,341	55,776	55,815	56,169
Total Revenues	**1,586,578**	**1,546,958**	**1,641,526**	**1,621,262**	**165,579**

Significant Features

• The 2009 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.

• In 2009, no monies were approved for salary increases.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
City Attorney	22.50	21.50	21.50	21.50	21.50
Total FTEs	**22.50**	**21.50**	**21.50**	**21.50**	**21.50**

Legal Department Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	1,410,336	1,401,235	1,476,505	1,456,278	1,458,073
Contractual Services	143,601	118,815	130,021	130,984	128,326
Commodities	32,641	26,908	35,000	34,000	34,000
Capital Outlay	-	-	-	-	-
Total Program	**1,586,578**	**1,546,958**	**1,641,526**	**1,621,262**	**1,620,399**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	3.00	2.00	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
Manager	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	**22.50**	**21.50**	**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 2006	Actual 2007	Estimate 2008	Estimate 2009
Objective:	To reduce workers compensation expenses.				
Measure:	Number of claims	282	332	300	300
Measure:	Expenses/awards (Both current and prior year claims)	$852,580	$1,415,225	No Est.	No Est.
Objective:	Reduce Civil Claim exposure and costs.				
Measure:	Number of claims filed	117	145	150	150
Measure:	Monetary amount of claims filed (in millions)	$ 9M	$5.9M	No Est.	No Est.
Measure:	Number of claims approved	36	35	45	45
Measure:	Monetary amount of claims paid	$62,020	$48,454	No Est.	No Est.
Objective:	Reduce insurance costs increases.				
Measure:	Insurance premiums costs	$954,945	$917,395	$1,030,000	$1,080,000
Measure:	Percentage increase/decrease in costs	0.8%	-3.9%	12.3%	4.9%

Activity Indicators

Indicator:	Ordinances and Resolutions Prepared	211	155	225	225
Indicator:	Charges and cases prosecuted	45,600	42,000	48,000	48,000
Indicator:	Improvement Projects	n/a	106	100	100
Indicator:	Contracts reviewed	n/a	109	100	100
Indicator:	Total Documents Reviewed	n/a	2,501	3,000	3,000

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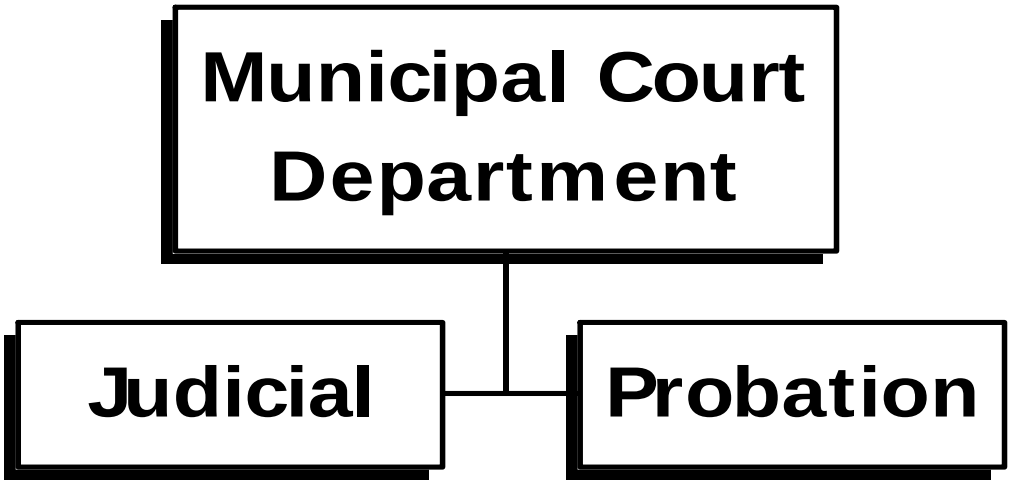
Municipal Court Department
Judicial
Probation

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Judicial	1,464,113	1,596,920	1,578,584	1,575,498	1,615,813
Probation	255,837	255,669	263,106	262,452	268,771
Total Expenditures	**1,719,950**	**1,852,589**	**1,841,690**	**1,837,950**	**1,884,584**
Percent Change		7.7%	-0.6%	-0.8%	2.3%
Financing					
General Fund	1,671,327	1,807,600	1,796,695	1,790,813	1,837,206
Alcohol & Drug Safety Fund	48,623	44,989	44,995	47,137	47,378
Total Financing	**1,719,950**	**1,852,589**	**1,841,690**	**1,837,950**	**1,884,584**

Significant Features

- Monies for Court renovation and remodeling are included in the 2009 budget.
- In 2009, no monies were appropriated for salary and wage increases.
- $3,500 was 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 Assistant II position is not funded in either 2008 or 2009.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Judicial	22.00	23.00	23.00	23.00	23.00
Probation	5.00	5.00	5.00	5.00	5.00
Total FTEs	**27.00**	**28.00**	**28.00**	**28.00**	**28.00**

Judicial Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	995,052	1,109,798	1,079,915	1,115,746	1,123,006
Contractual Services	456,556	467,247	465,524	426,636	424,391
Commodities	12,505	19,875	26,500	26,471	48,800
Capital Outlay	-	-	6,645	6,645	19,616
Total Program	**1,464,113**	**1,596,920**	**1,578,584**	**1,575,498**	**1,615,813**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Admin. Muni Court Judge	1.00	1.00	1.00	1.00	1.00
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	4.00	4.00	4.00	4.00
Protective Services Officer II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	9.00	9.00	9.00	9.00	9.00
Office Assistant III	3.00	3.00	3.00	3.00	3.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	**22.00**	**23.00**	**23.00**	**23.00**	**23.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Judicial Program Performance

Objectives and Performance Measures

		Actual 2006	Actual 2007	Estimate 2008	Estimate 2009
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%
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%
Measure:	Percent of clerks authorized to set payment plans.	100.0%	100.0%	100.0%	100.0%
Objective:	Implement strategies to increase collection of overdue fines and fees.				
Measure:	Net revenue generated by collection agencies.	$219,526	$130,118	$224,414	$230,000
Measure:	Net revenue generated by State of Kansas Set-off program.	$33,563	$20,508	$18,832	$20,000
Measure:	Net revenue generated by Court collections.	$3,422,460	$2,845,135	$2,082,360	$1,520,123

Activity Indicators

Indicator:	Number of cases filed.	29,849	19,542	18,360	17,258
Indicator:	Number of cases disposed.	32,464	25,850	24,852	23,854

Probation Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	213,591	226,599	237,114	237,015	239,527
Contractual Services	36,466	26,899	23,567	23,567	26,819
Commodities	5,780	2,171	2,425	1,870	2,425
Capital Outlay	-	-	-	-	-
Total Program	**255,837**	**255,669**	**263,106**	**262,452**	**268,771**

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 Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 programmatic changes for 2009.

- 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

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Improve community service work program by increasing the number of participating agencies.				
Measure:	Number of participating agencies	25	27	27	27
Objective:	Achieve superior state inspection ratings.				
Measure:	Attain a minimum rating of 95% on state inspections	98.0%	98.0%	98.0%	98.0%
Objective:	Explore/Develop comprehensive response for mental health referrals.				
Measure:	Number of referrals	33	42	40	40
Objective:	Scanning of archived case files.				
Measure:	Percentage of archived files scanned and linked into imaging system	n/a	n/a	5%	50%

Activity Indicators

Indicator:	Number of DUI evaluations	412	329	356	350
Indicator:	Number of crimes against people evaluations	5	7	5	5
Indicator:	Number of shoplifting evaluations	1	0	5	5
Indicator:	Number of prostitution evaluations	24	33	25	25
Indicator:	Number of other misdemeanor alcohol/drug evaluations	1	12	10	20
Indicator:	Number of probation contacts	2,794	3,617	3,500	3,500

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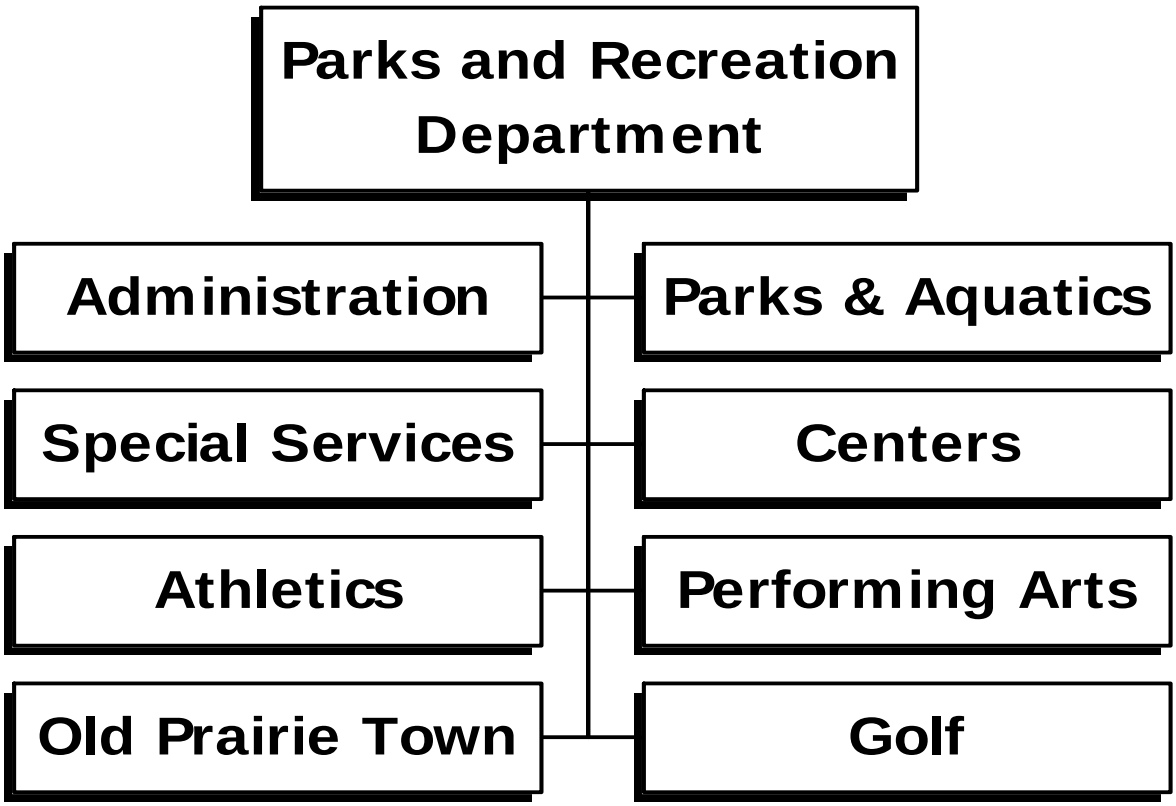
Parks and Recreation Department
Administration
Special Services
Athletics
Old Prairie Town
Parks & Aquatics
Centers
Performing Arts
Golf

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Administration	1,483,794	1,546,287	1,369,711	1,214,671	1,498,233
Parks and Aquatics	3,208,604	3,817,776	3,894,202	4,054,866	4,105,314
Special Services	424,264	460,600	461,727	465,014	464,998
Centers	1,640,964	1,774,383	1,653,566	1,656,621	1,559,705
Athletics	453,444	491,717	493,482	491,203	497,543
Theater	380,904	424,136	443,882	446,034	447,410
Old Prairie Town	309,738	304,950	359,558	348,113	350,179
Concessions	57,822	120,620	147,884	147,490	144,002
Golf	665,325	851,126	837,231	796,295	795,079
Total Expenditures	**8,624,859**	**9,791,595**	**9,661,243**	**9,620,307**	**9,862,463**
Percent Change		13.5%	-1.3%	-1.7%	2.1%
Financing					
Parks/Rec Fund	7,959,534	8,940,469	8,824,012	8,824,012	9,862,463
Golf Fund	665,325	851,126	837,231	796,295	-
Total Financing	**8,624,859**	**9,791,595**	**9,661,243**	**9,620,307**	**9,862,463**

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Administration	12.00	12.00	12.00	11.00	11.00
Parks and Aquatics	49.00	48.00	48.00	48.00	48.00
Special Services	5.00	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	8.00	3.00	3.00	3.00	3.00
Total FTEs	**102.75**	**96.75**	**96.75**	**95.75**	**95.75**

Significant Features

• In 2009, employees are not budgeted to receive step movement or a cost of living increase.

• The Parks & Recreation Department assumed responsibility for the management of the Cypress Ridge Golf Course, effective May 15, 2006. Beginning in 2009, the Golf Course is budgeted as a program under the Parks and Recreation Fund and will no longer operate as an enterprise. In addition, a transfer of $154,637 is made back to the Golf Fund to offset a projected negative assets at the end of 2008.

• Budgets for and in support of Community Centers were reduced by $114,000 in 2009, roughly 10.0 percent.

• An Accounting Specialist I position is eliminated at a savings of $46,547 in keeping with the directive to reduce ongoing salaries in 2008.

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	772,565	806,788	885,553	796,350	798,934
Contractual Services	675,510	646,710	568,800	563,406	630,258
Other Payments/Costs	2,081	100	-		-
Commodities		29,999	27,303	27,809	26,349
Capital Outlay	33,638	62,690	135,734	134,377	135,734
Vacancy Credits	-	-	(247,679)	(307,271)	(247,679)
Other Financial Uses	-	-	-	-	154,637
Total Program	**1,483,794**	**1,546,287**	**1,369,711**	**1,214,671**	**1,498,233**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Accounting Spec. I	1.00	1.00	1.00	0.00	0.00
Accounting Spec. II	1.00	1.00	1.00	0.00	0.00
Accounting Spec. III	0.00	0.00	0.00	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	2.00	2.00
Park Superintendent	0.00	0.00	0.00	1.00	1.00
Public Relations Spec.	1.00	1.00	1.00	1.00	1.00
Supervisor I	0.00	0.00	0.00	0.00	0.00
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	**12.00**	**12.00**	**12.00**	**11.00**	**11.00**

Notes on Budget and Personnel

• There are no significant programmatic changes in 2009.

• The Department will continue to expand and enhance the trail system and replace aging playground equipment in the City's parks in 2008 and 2009.

Administration Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	The department operates within the financial parameters of the annual operating budget.				
Measure:	Monitor appropriately the revenues/expenditures of the department to attain a budget carryover of $400,000 or more, on an annual basis.	$645,213	$471,202	$500,000	500,000
Objective:	Develop new information dissemination mechanisms for marketing, program managenment and financial reporting				
Measure:	Print and distribute to the public a new color brochure promoting the Cypress Ridge Golf Course, by 03/01/09.	n/a	n/a	n/a	Color Brochure Completed
Measure:	Implementation of the city's new ERP System throughout the entire department, by 06/30/09.	n/a	n/a	n/a	ERP System Implemented
Measure:	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
Objective:	To enhance the outdoor leisure opportunities for the citizens of Topeka by extending the city's trail system.				
Measure:	The department contracts with a local concrete vendor to lay a minimum of one-mile of new concrete trail within the city limits, by 12/31/09.	1.2 miles of trail completed	2.5 miles of trail completed	1.75 miles of trail completed	1.5 miles of trail completed

Activity Indicators

Indicator:	Total annual registrations processed by the main office in the Holliday Building.	14,586	16,306	16,500	17,000
Indicator:	Number of completed miles of the city's trail system.	7.95	10.45	12.20	13.70

Parks and Aquatics Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	2,536,171	2,527,102	2,853,119	2,976,201	2,987,579
Contractual Services	538,046	616,967	530,857	525,554	564,061
Other Payments/Costs	257	313	300	297	300
Commodities		538,378	509,926	552,814	553,374
Capital Outlay	134,130	135,016	-	-	-
Total Program	**3,208,604**	**3,817,776**	**3,894,202**	**4,054,866**	**4,105,314**

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 Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Aquatics Specialist	1.00	0.00	0.00	0.00	0.00
Recreation Specialist III	0.00	1.00	1.00	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	0.00	0.00	0.00	0.00
Equipment Oper I	3.00	2.00	2.00	2.00	2.00
Equipment Oper II	0.00	1.00	1.00	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	6.00	6.00	6.00	6.00	6.00
HVAC Specialist II	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	14.00	14.00	14.00	15.00	15.00
Maintenance Worker III	3.00	3.00	3.00	3.00	3.00
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
Office Specialist	1.00	1.00	1.00	1.00	1.00
Park Superintendent	1.00	1.00	1.00	0.00	0.00
Arborist I	2.00	3.00	3.00	2.00	2.00
Arborist II	5.00	3.00	3.00	4.00	4.00
Arborist III	3.00	4.00	4.00	4.00	4.00
Supervisor II	1.00	0.00	0.00	0.00	0.00
Supervisor III	1.00	2.00	2.00	2.00	2.00
Welder	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	**49.00**	**48.00**	**48.00**	**48.00**	**48.00**

Notes on Budget and Personnel

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

• There are no significant program changes in 2009.

Parks and Aquatics Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Enhance the appearance of the city's park system.				
Measure:	Maintain a nine-day cycle of mowing and trimming in the parks.	Monthly Log Check	Monthly Log Check	Monthly Log Check	Monthly Log Check
Measure:	Inspect perennial/shrub beds and clean-up by May 15, on an annual basis.	n/a	n/a	n/a	Field Check
Measure:	Complete the annual renovation of all flower beds by May 31, on an annual basis.	n/a	n/a	n/a	Field Check
Measure:	Prune 100% of the 6,500 roses in the Reinisch Rose Garden, on an annual basis.	n/a	n/a	n/a	Field Check
Measure:	Apply herbicides to weeds in park areas by June 1 and November 15, 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.				
Measure:	Repair and replace the ball field lights by May 1 with 95% of lights operational throughout the season, on an annual basis.	95.0%	95.0%	95.0%	95.0%
Measure:	Check and replace street and area lighting on a bi-monthly basis maintaining a 90% functional level throughout the year, on an annual basis.	90.0%	90.0%	90.0%	90.0%
Objective:	Increase the public awareness of recycled mulch at the Yard Materials Recycling Facility.				
Measure:	Increase wood chip mulch sales by a minimum of 10% over 2008 sales.	14.2%	-3.2%	10.0%	10.0%

Activity Indicators

Indicator:	Approximate acres of park land mowed every 7 to 9 days during mowing season.	1,330	1,330	1,330	1,330
Indicator:	Total number of shrub/perennial beds, on an annual basis.	257	257	257	257
Indicator:	Approximate acres of park land sprayed with herbicides, on an annual basis.	665	665	665	665
Indicator:	Total number of lamps at the athletic field venues, on an annual basis.	670	670	670	670
Indicator:	Total number of street lights in the city's parks, on an annual basis.	580	580	580	580
Indicator:	Approximate number of truck loads of wood chips sold on an annual basis.	1,278	1,237	1,361	1,497

Special Services Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	348,901	365,105	385,003	389,010	389,458
Contractual Services	75,363	76,428	54,266	53,730	53,391
Other Payments/Costs	-		-	-	
Commodities		19,067	22,458	22,274	22,149
Capital Outlay	-	-	-	-	-
Total Program	**424,264**	**460,600**	**461,727**	**465,014**	**464,998**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Recreation Spec I	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 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	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

Notes on Budget and Personnel

• There are no significant program changes in 2009.

Special Services Program Performance

Objectives and Performance Measures

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

		actual 2006	actual 2007	estimate 2008	estimate 2009
Measure:	All permanent, benefit-eligible employees attend a minimum of one seminar/conference to enhance programming/management skills, by 12/31/09.	n/a	Program Completion Certificate	Program Completion Certificate	Program Completion Certificate
Measure:	Provide and complete two college Parks & Recreation Degree Internship placements within the department to invest in our future recreation professionals.	n/a	n/a	2 Internships Completed	2 Internships Completed
Measure:	Publish and distribute a monthly electronic newsletter via the city's website, promoting the Senior Adults and Creative Play Programs, on an annual basis.	n/a	n/a	n/a	Electronic Newsletter
Measure:	Implement Phase II of the department's American With Disabilities (ADA) Transition Plan, by 12/31/09.	n/a	n/a	Phase I Initiated	Phase II Initiated
Measure:	Partner with local supporters of the proposed Capital Miracle Field in Gage Park to fundraise a minimum of $50,000, by 12/31/09.	$781	$42,954	$2,575	$5,000
Measure:	Implement a minimum of two new outreach programs targeting individuals with physical disabilities, by 12/31/08.	n/a	n/a	n/a	Programs Implemented

Activity Indicators

Indicator:	Approximate attendance in the Special Services Leisure Center in Gage Park, on an annual basis.	1,894	2,878	3,000	3,200
Indicator:	Total athlete registrations for the Kansas Senior Olympics, on an annual basis.	704	665	750	700
Indicator:	Total enrollments for the Creative Play Program at out three pre-school sites, on an annual basis.	147	149	150	150

Community Centers Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	1,127,031	1,181,840	1,219,591	1,226,789	1,145,540
Contractual Services	513,913	506,015	366,066	362,371	344,562
Other Payments/Costs	20	0	-	-	-
Commodities		88,028	67,909	67,461	69,603
Capital Outlay	-	(1,500)	-	-	-
Total Program	**1,640,964**	**1,774,383**	**1,653,566**	**1,656,621**	**1,559,705**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 Employmkent Program was eliminated for 2009.

•The funding for the Abbott Community Center was transferred from the Parks and Recreation Fund to the General Fund in 2008.

Community Centers Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide quality customer leisure programs and services to meet the demands of the public.				
Measure:	Plan and coordinate a minimum of two staff training sessions for full-time, temporary and seasonal employees.	3 Training Sessions	2 Training Sessions	3 Training Sessions	3 Training Sessions
Measure:	Implement a Youth Advisory Board at each community center to assist staff in determining programs for neighborhood youth.	n/a	n/a	3 Youth Boards Established	3 Youth Boards Established
Objective:	Become less reliant upon tax support and enhance revenues for programs and services.				
Measure:	Process a minimum of four grant applications to help supplement funding requirements within the centers division, on an annual basis.	5 Grant Applications	10 Grant Applications	6 Grant Applications	6 Grant Applications

Activity Indicators

Indicator:	Total annual attendance in the city's six community centers.	274,762	268,464	272,500	255,000
Indicator:	Total annual registrations for fee based summer day camps (Back-To-Nature, Passport-To-Adventure, Sports, Kidz City, Horse'n Around, and Off-The-Hook Camps).	3,749	4,225	4,250	4,300
Indicator:	Approximate number of permanent, temporary, and seasonal staff within the centers divisions, on an annual basis.	225	226	227	178

Athletics Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	241,630	253,544	265,460	265,179	267,457
Contractual Services	211,814	217,312	206,748	204,682	209,897
Other Payments/Costs	-	-	-	-	-
Commodities		20,861	21,274	21,342	20,189
Capital Outlay	-	-	-	-	-
Total Program	**453,444**	**491,717**	**493,482**	**491,203**	**497,543**

Discussion

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

- Approximately 125 adult basketball teams; approximately 500 adult softball teams; approximately 475 adult volleyball teams; approximately 525 youth basketball players; approximately 750 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 2009.

Athletics Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide quality leisure programs and services to meet the demands of the public.				
Measure:	Host the 2009 A.S.A. Women's 35 and Over Masters National Slow Pitch Softball Tournament at the Rueger Park Softball Complex by 09/01/09.	26 teams	65 teams	24 teams	20 teams
Measure:	Implement a new youth special event, league or tournament , and recruit a local sponsor, by 12/31/09.	n/a	n/a	n/a	Final Report Completed
Objective:	Provide quality work enrichment opportunities for staff within the athletics division.				
Measure:	Permanent, benefit-eligible employees assist with the planning and coordination of the Kansas Recreation and Park Association (KRPA) Annual Conference and Trade Show scheduled to be held in Topeka in January 2010.	n/a	n/a	n/a	Assignments Completed
Measure:	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.	60.0%	55.0%	65.0%	70.0%

Activity Indicators

Indicator:	Total individual registrations for the youth sports programs (basketball and volleyball), on an annual basis.	1,252	1,234	1,250	1,275
Indicator:	Total team registrations for the adult sports programs (basketball, soccer, softball and volleyball), on an annual basis.	1,161	1,095	1,125	1,150
Indicator:	Approximate number of temporary/seasonal employees within the athletic division.	53	54	55	56

Performing Arts Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	266,731	257,061	306,896	310,415	311,123
Contractual Services	103,848	111,439	96,736	95,770	97,993
Other Payments/Costs	10,325	10,098	10,000	9,900	10,000
Commodities		40,618	30,250	29,949	28,294
Capital Outlay	-	4,920	-	-	-
Total Program	**380,904**	**424,136**	**443,882**	**446,034**	**447,410**

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.

- The Performing Arts also contains the budget the Mini-Train and Carousel operations in Gage Park.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 2009.

Performing Arts Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide quality theater programming and services to meet the demands of the public.				
Measure:	Implement a new performing group for youth ages 7 - 10, similar to the Topeka Youth Players, by 12/31/09.	n/a	n/a	n/a	New Youth Group
Measure:	Evaluate the recruitment process of theater technical volunteers and then initiate strategies to increase the number of adult technical volunteers by 10 over 2008, by 12/31/09.	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.				
Measure:	Achieve a 95% or better average approval rating on the returned theater customer comment cards and summer camp surveys, on an annual basis.	95.0%	95.0%	96.0%	96.0%
Measure:	Pursue theater facility and program partnership opportunities with outside community entities, by 12/31/09.	n/a	n/a	2 new Partnerships	2 new Partnerships

Activity Indicators

Indicator:	Total attendance for youth and family theater shows.	4,861	3,912	4,500	5,000
Indicator:	Approximate annual number of youth and adult theater volunteers.	224	217	220	225
Indicator:	Approximate number of volunteer hours at the theater.	16,853	12,991	15,000	15,500

Old Prairie Town Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	251,208	230,564	267,076	256,555	261,083
Contractual Services	52,521	50,660	52,640	52,114	55,202
Other Payments/Costs	6,009	3,692	6,500	6,435	6,500
Commodities		20,034	33,342	33,009	27,394
Capital Outlay	-		-	-	-
Total Program	**309,738**	**304,950**	**359,558**	**348,113**	**350,179**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation Spec. I	0.00	0.00	0.00	1.00	1.00
Recreation Spec. II	2.00	2.00	2.00	1.00	1.00
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 2009.

Old Prairie Town Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Provide quality leisure programs and services to meet the demands of the public.				
Measure:	Identify a historic structure to purchase and relocate to Old Prairie Town, by 12/31/09.	n/a	n/a	n/a	Purchase Agreement
Measure:	Develop a plan and contract with a local vendor(s) to make electrical and structural improvements to the Ward-Meade Mansion, by 12/31/09.	n/a	n/a	n/a	Vendor Contract
Measure:	Contract with an outside marketing firm to develop and implement a Marketing Campaign to promote Old Prairie Town, by 12/31/09.	n/a	n/a	n/a	Marketing Campaign Implemented
Objective:	Annually attract more visitors to Old Prairie Town at Historic Ward-Meade Site.				
Measure:	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
Measure:	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

Indicator:	Approximate total attendance at Old Prairie Town, on an annual basis.	65,000	66,000	68,000	70,000
Indicator:	Total number of programs at Old Prairie Town, on an annual basis.	170	161	175	180
Indicator:	Total number of historic structures on the grounds of Old Prairie Town.	14	14	14	15
Indicator:	Approximate total of attendance at the annual Apple Festival in October.	8,000	6,000	7,000	8,000
Indicator:	Total number of weddings in Old Prairie Town, on an annual basis.	15	20	25	30

Concessions Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	47,089	36,786	53,132	53,682	53,535
Contractual Services	2,955	3,823	3,872	3,834	3,450
Other Payments/Costs	7,778	8,173	9,000	8,910	8,700
Commodities		71,838	81,880	81,064	78,317
Non-Cash Expenditure	-	-	-	-	-
Other Financial Uses	-	-	-	-	-
Total Program	**57,822**	**120,620**	**147,884**	**147,490**	**144,002**

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 2009.

Concessions Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	The concessions program operates within the financial parameters of the annual operating budget.				
Measure:	Monitor appropriately the revenues/expenditures of the concessions operation to insure that revenues exceed expenditures, on an annual basis.	($18,403)	$2,730	$2,000	$2,973

Activity Indicators

Indicator:	Total annual revenues from the concessions operation (includes swimming pools, softball, mini-train and carousel).	$120,313	$123,350	$127,000	$147,000
Indicator:	Total annual expenditures from the concessions operation (includes swimming pools, softball, mini-train and carousel).	$138,716	$120,620	$125,000	$144,027

Golf Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	263,804	128,343	135,484	102,559	134,467
Contractual Services	319,109	546,972	533,389	527,059	540,127
Other Payments/Costs	25,258	25,368	26,500	26,235	23,000
Commodities		106,919	91,650	90,736	97,485
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Non-Cash Expenditures	57,154	43,524	50,208	49,706	-
Other Financial Uses	-	-	-	-	-
Total Program	**665,325**	**851,126**	**837,231**	**796,295**	**795,079**

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 approximately 26,000 rounds annually. Rounds played have decreased as a result of economic conditions and, to some extent, other factors includes a national downward trend in rounds played and the development of new golf courses.
• 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 Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Golf Professional Manager	1.00	1.00	1.00	1.00	1.00
Golf Course Manager	1.00	0.00	0.00	0.00	0.00
Maintenance Worker II	2.00	0.00	0.00	0.00	0.00
Maintenance Worker III	0.00	0.00	0.00	0.00	0.00
Master Mechanic	1.00	0.00	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	0.00	0.00	0.00	0.00
Total Program FTEs	**8.00**	**3.00**	**3.00**	**3.00**	**3.00**

Notes on Budget and Personnel

• The Golf Course has been operated as an enterprise fund. The proposed budget converts it to a program under the Parks and Recreation Fund for 2009.
• 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 2006	actual 2007	estimate 2008	estimate 2009
Objective:	The golf course operates within the financial parameters of the annual operating budget.				
Measure:	Monitor appropriately the revenues/expenditures of the golf course operation to insure revenues exceed expenditures, on an annual basis.	($140,716)	($224,571)	($83,295)	($45,886)
Objective:	Provide quality golf programs and services to meet the demands of the public.				
Measure:	Continue to make improvements to the golf course as outlined in the Cypress Ridge Golf Course Facility Assessment and the Cypress Ridge GC Master Plan as funding is available, by 12/31/09.	n/a	Facility Assessment & Business Plan	Facility Assessment & Business Plan	Facility Assessment & Business Plan

Activity Indicators

Indicator:	Total rounds of golf played at the golf course, on an annual basis.	26,462	25,808	28,500	30,000
Indicator:	Total annual revenues from the golf course operation.	$652,507	$626,555	$713,000	$750,000
Indicator:	Total annual expenditures from the golf course operation.	$793,223	$851,126	$796,295	$795,079

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Planning	1,001,161	1,131,558	1,082,407	1,318,674	1,328,056
Total Expenditures	**1,001,161**	**1,131,558**	**1,082,407**	**1,318,674**	**1,328,056**
Percent Change		13.0%	-4.3%	16.5%	22.7%
Financing					
General Fund	894,404	997,806	880,499	880,129	916,435
Federal Grants	106,757	133,752	201,908	438,545	411,621
Total Financing	**1,001,161**	**1,131,558**	**1,082,407**	**1,318,674**	**1,328,056**

Significant Features

• The Department is responsible for administration of the Historic Preservation Fund grants.

• The Department receives federal support for regional transportation planning activities.

• Development and implementation of the Unified Development Code; Highway 24 Corridor Study, Parks and Opens Space Plan/Parkland Fee revisions and neighborhood plan updates will be continued in 2009.

• In 2009, no monies were appropriated to provide employees either step movement or a cost of living increase.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	795,609	891,605	937,618	923,610	924,082
Contractual Services	152,481	227,809	138,289	388,289	396,676
Commodities	11,271	6,234	6,200	6,775	7,298
Capital Outlay	-	5,910	300	-	-
Other Financial Uses	41,800	-	-	-	-
Total Program	**1,001,161**	**1,131,558**	**1,082,407**	**1,318,674**	**1,328,056**

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 2007 Annual Report available in the Planning Department.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Planner I	2.00	3.00	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

- There are no significant programmatic changes.

Planning Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Timely and professional processing of current case applications				
Measure:	Percent of cases (zoning, subdivision, landmarks) processed according to published schedules	98.0%	98.0%	98.0%	98.0%
Measure:	Percent of recommendations accepted by the Planning Commission	95.0%	95.0%	95.0%	95.0%
Objective:	Effective enforcement of the Zoning Code.				
Measure:	Percent of court cases won.	95.0%	99.0%	99.0%	99.0%
Measure:	Percent of court cases cleared	59.0%	60.0%	75.0%	75.0%
Measure:	Percent of cases with voluntary compliance	55.0%	50.0%	75.0%	75.0%
Objective:	Continued development and implementation of the Comprehensive Plan elements.				
Measure:	Develop fringe area policies	0.0%	0.0%	0.0%	50.0%
Measure:	Completion of annexation consents (contiguous)	100.0%	100.0%	100.0%	n/a
Measure:	Neighborhood plans completed/updated	100.0%	0.0%	2.0%	2.0%
Measure:	Highway 24 Corridor Plan	n/a	n/a	n/a	75.0%
Objective:	Continued development and updating of the land development regulations.				
Measure:	Unified Development Code - percent complete	25.0%	50.0%	75.0%	95.0%

Activity Indicators

Indicator:	Number of zoning enforcement cases investigated.	600	600	600	600
Indicator:	Number of priority areas annexed.	5	5	-	-
Indicator:	Percent of building permits reviewed within two days.	100.0%	100.0%	98.0%	98.0%
Indicator:	Percent of site plans reviewed within one week.	100.0%	100.0%	98.0%	98.0%

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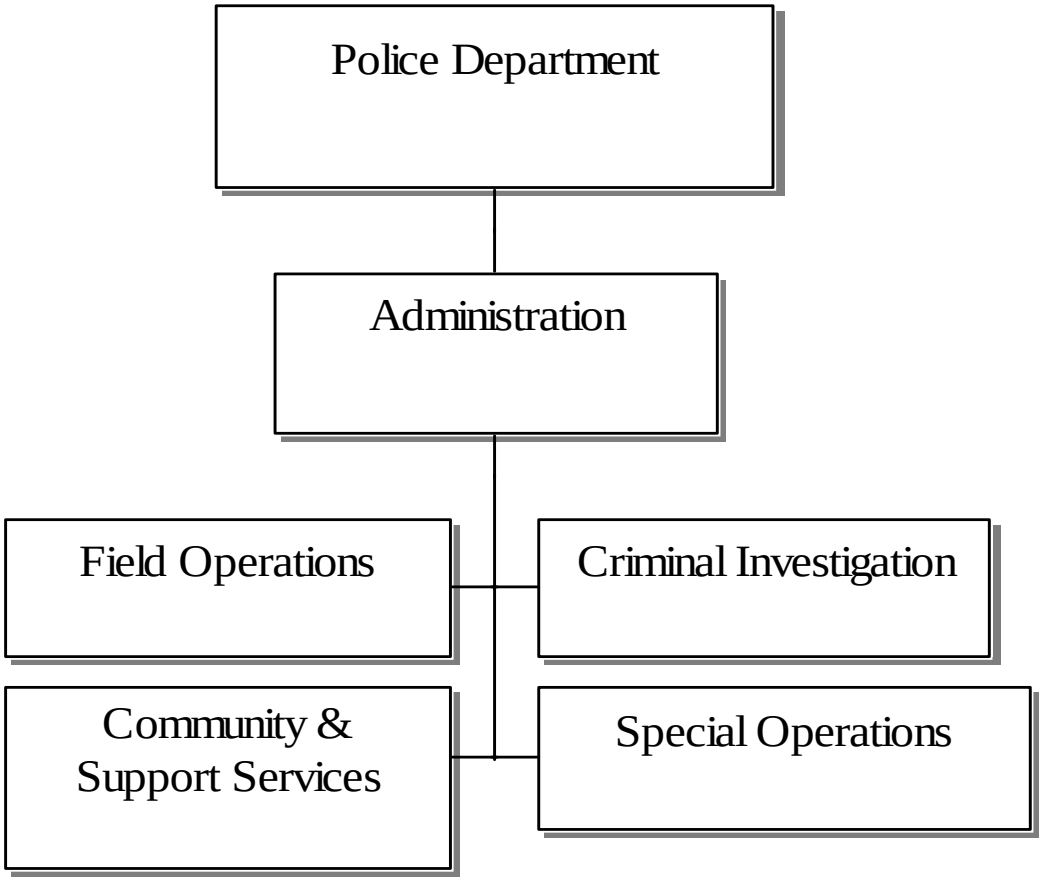
Police Department
Administration
Field Operations
Criminal Investigation
Community &
Support Services
Special Operations

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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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Administration	1,467,197	1,994,625	1,537,406	2,159,255	2,256,059
Field Operations	13,531,231	13,023,644	13,606,981	12,538,675	12,412,376
Criminal Investigation	4,182,413	4,508,943	4,688,112	4,441,816	4,256,767
Community & Support Services	5,168,363	4,967,099	4,921,849	5,028,770	6,301,222
Special Operations	3,325,797	2,974,171	3,829,552	4,462,854	4,500,276
Total Expenditures	**27,675,001**	**27,468,482**	**28,583,900**	**28,631,370**	**29,726,700**
Percent Change		-0.7%	4.1%	4.2%	4.0%
Financing					
General Fund	27,381,932	27,366,413	28,473,562	28,570,628	29,665,369
Federal Grants	293,069	102,069	110,338	60,742	61,331
Total Financing	**27,675,001**	**27,468,482**	**28,583,900**	**28,631,370**	**29,726,700**

Significant Features

• The 2008 Estimate for the General Fund exceeds the Adopted amount by $97,066. The primary factor is escalating vehicle fuel costs. The 2008 revised estimate includes a little over $200,000 increase or 46 percent from the adopted budget for fuel. The Department is absorbing half the fuel increase in the current year.

• In 2009, no monies were appropriated to fund either step movement or a cost of living increase for employees.

• 2009 reflects the shift of Code Compliance from Public Works to the Police Department.

• The State of Kansas decreased the contributions to the Kansas Police and Fire (KP&F) retirement system by 0.39 percent. The KP&F decrease saves approximately $70,000.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Administration	17.00	18.00	18.00	26.50	26.50
Field Operations	207.00	179.00	180.00	169.00	169.00
Criminal Investigation	70.00	56.00	56.00	50.00	50.00
Community & Support Services	47.00	59.00	59.00	59.50	75.50
Special Operations	16.00	43.00	43.00	52.00	52.00
Total FTEs	**357.00**	**355.00**	**356.00**	**357.00**	**373.00**

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	1,364,298	1,824,782	1,399,084	1,995,702	2,116,119
Contractual Services	70,451	137,018	113,487	131,988	99,061
Other Payments/Costs	189	177	-	75	-
Commodities	32,259	32,648	24,835	31,490	40,879
Capital Outlay	-	-	-	-	-
Total Program	**1,467,197**	**1,994,625**	**1,537,406**	**2,159,255**	**2,256,059**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00	2.00
Lieutenant, Police	0.00	1.00	1.00	2.00	2.00
Division Cmdr. (Major)	5.00	5.00	5.00	4.00	4.00
Captain	0.00	0.00	0.00	6.00	6.00
Sergeant	0.00	0.00	0.00	1.00	1.00
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
Administrative Officer	0.00	0.00	0.00	1.00	1.00
Public Relations Specialist	1.00	1.00	1.00	1.00	1.00
Office Assistant II	6.00	5.00	5.00	4.50	4.50
Office Assistant III	2.00	2.00	2.00	1.00	1.00
Accountant II	0.00	1.00	1.00	1.00	1.00
Total Program FTEs	**17.00**	**18.00**	**18.00**	**26.50**	**26.50**

Notes on Budget and Personnel

- The increase in 8.5 FTE positions in the estimated 2008 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 2006	actual 2007	actual 2008	estimate 2009
Objective:	To meet the citizens' expectations for performance of duties and responsiveness to concerns.				
Measure:	Percent of residents rating the overall performance of the Topeka Police Department as very satisfied or satisfied on the Department Survey.	65.0%	92.0%	80.0%	85.0%
Measure:	Complete investigation of citizen generated complaints 85% of the time within 30 working days.	92.0%	70.0%	90.0%	90.0%
Objective:	Share with the community and surrounding areas what kind of employment opportunities the Police Department has to offer.				
Measure:	Number of job fairs attended by Hiring and Recruiting officer each month.	3	3	2	3

Activity Indicators

Indicator:	Number of interest cards for police officer positions received by Human Resources.	533	773	500	500

Field Operations Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	12,122,613	11,919,261	12,535,845	11,445,101	11,305,817
Contractual Services	406,407	322,074	314,369	323,114	253,523
Commodities	916,488	782,309	692,767	706,460	789,036
Capital Outlay	85,723	-	64,000	64,000	64,000
Total Program	**13,531,231**	**13,023,644**	**13,606,981**	**12,538,675**	**12,412,376**

Discussion

The Field Operations Division is primarily responsible for responding to calls for service placed by the citizens and visitors of this community. Further, Division personnel utilize marked and unmarked patrol cars to provide city-wide patrol and traffic enforcement services.

The Field Operations Division plans and executes a continuous police presence, provides emergency response, and takes immediate enforcement action on criminal acts in all areas of the community twenty-four hours a day. The Police Department strives to reduce crime and increase the feeling of safety and security in all neighborhoods through efficient scheduling of personnel resources and technological advances in equipment.

Field Operations personnel are encouraged to develop lasting relations with the citizens of Topeka and to create valuable partnerships through which we can fulfill our mission of reducing crime and making neighborhoods safer.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Aircraft Mechanic II	0.00	0.00	0.00	0.00	0.00
Crime Analyst I	0.00	1.00	1.00	0.00	0.00
Crime Analyst II	0.00	1.00	1.00	0.00	0.00
Police Patrol Officer	154.00	129.00	129.00	128.00	128.00
Police Corporal	22.00	20.00	20.00	19.00	19.00
Police Sergeant	22.00	20.00	20.00	19.00	19.00
Lieutenant, Police	9.00	8.00	8.00	3.00	3.00
Weed & Seed Administrator	0.00	0.00	1.00	0.00	0.00
Total Program FTEs	**207.00**	**179.00**	**180.00**	**169.00**	**169.00**

Notes on Budget and Personnel

- This increase in commodities in 2008 and 2009 is tied to rising fuel costs.

Field Operations Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	The citizen's perception of safety and security is increased by high profile patrol activities.				
Measure:	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%
Objective:	Police Services to victims of crimes should be at the highest level.				
Measure:	The Topeka Police Department will maintain a 75% or better satisfied rating on community surveys.	n/a	n/a	n/a	75.0%
Objective:	Active partnerships between the public and the police department to resolve problems leads to crime reduction and citizen satisfaction.				
Measure:	Officers will attend 75% of all Neighborhood Improvement Association and Neighborhood Association meetings.	n/a	n/a	n/a	75%
Measure:	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%
Objective:	The Community wants a responsive police department.				
Measure:	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%

Activity Indicators

Indicator:	Number of assigned call responses.	142,464	143,974	144,000	144,000
Indicator:	Number of initiated activities of a police nature.	96,958	67,231	86,000	86,000
Indicator:	Traffic accidents responded.	5,330	6,838	5,400	5,400

Criminal Investigation Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	4,040,524	4,365,695	4,556,845	4,227,714	4,154,683
Contractual Services	60,857	67,689	62,217	55,165	33,546
Commodities	81,032	75,559	69,050	158,937	68,538
Capital Outlay	-	-	-	-	-
Total Program	**4,182,413**	**4,508,943**	**4,688,112**	**4,441,816**	**4,256,767**

Discussion

Detectives investigate criminal acts, identify suspects, and prepare cases for prosecution. The Criminal Investigation Division consists of the Adult Investigation, Juvenile, Victim Assistance, 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.

The Crime Victims Assistance Unit on a daily basis assists victims of crime in regards to any resources needed from the Police Department and community. This unit responds at the request of any officer to assist victims in the field.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Police Patrol Officer	18.00	8.00	8.00	6.00	6.00
Crime Analyst	1.00	0.00	0.00	0.00	0.00
Crime Analyst II	1.00	0.00	0.00	0.00	0.00
Office Specialist	1.00	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	31.00	31.00
Police Sergeant	11.00	10.00	10.00	9.00	9.00
Lieutenant, Police	3.00	2.00	2.00	2.00	2.00
Total Program FTEs	**70.00**	**56.00**	**56.00**	**50.00**	**50.00**

Notes on Budget and Personnel

• There are no significant programmatic changes for 2009.

Criminal Investigation Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
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%.				
Measure:	Clearance rate	54.0%	73.0%	74.0%	73.0%
Objective:	Assign 90% of cases that meet assignment criteria by the next business day.				
Measure:	Percent cases assigned by next business day.	91.0%	90.0%	91.0%	90.0%

Activity Indicators

Indicator:	Number of violent part 1 crimes cases assigned.	403	592	665	591
Indicator:	Number of violent part 1 crimes cases cleared.	219	288	458	288
Indicator:	Number of cases assigned.	7,800	7,695	7,653	7,800

Community & Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	2,752,961	2,785,537	2,898,801	2,988,646	3,724,229
Contractual Services	1,981,195	1,984,961	1,829,279	1,835,178	2,267,459
Other Payments and Costs	-	-	-	-	-
Commodities	431,137	215,217	193,769	204,946	309,534
Capital Outlay	3,070	(18,616)	-	-	-
Total Program	**5,168,363**	**4,967,099**	**4,921,849**	**5,028,770**	**6,301,222**

Discussion

The Community & Support Services Division consists of Animal Control, Records, Information Technology, Property & Impound, Crime Prevention, School Resource Officers, Volunteer Services, Weed and Seed Grant 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.

For 2009, the Code Compliance function is shifted from the Public Works Department. This includes 16.0 FTE positions. Code Compliance works with residents and business people to improve and appearance and safety of residential neighborhoods and commercial districts. Emphasis is placed on voluntary compliance with City codes by citizens.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Police Sergeant	1.00	4.00	4.00	4.00	4.00
Lieutenant, Police	1.00	2.00	2.00	2.00	2.00
Police Patrol Officer	0.00	6.00	6.00	6.00	6.00
Supervisor I	2.00	2.00	2.00	2.00	3.00
Supervisor II	2.00	2.00	2.00	2.00	2.00
Supervisor III	1.00	1.00	1.00	1.00	2.00
Animal Control Officer	6.00	6.00	6.00	6.00	6.00
Inventory Specialist	5.00	5.00	5.00	5.00	5.00
Maintenance Worker II	0.00	0.00	0.00	0.00	1.00
Maintenance Worker III	0.00	0.00	0.00	0.00	1.00
Property Main Inspector I	0.00	0.00	0.00	0.00	10.00
Program Administrator	0.00	0.00	0.00	1.00	1.00
Office Assistant I	3.00	3.00	3.00	3.00	3.00
Office Assistant II	23.00	23.00	23.00	22.50	23.50
Office Assistant III	0.00	1.00	1.00	1.00	2.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
System Developer III	0.00	0.00	0.00	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	0.00	0.00
Total Program FTEs	**47.00**	**59.00**	**59.00**	**59.50**	**75.50**

Notes on Budget and Personnel

- Funding to Helping Hands Humane Society is $370,000 in 2009.
- 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 2006	actual 2007	estimate 2008	estimate 2009
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.				
Measure:	All offense reports will be entered into the computer system within 1.5 days of receipt.	1.25	1.25	1.25	1.25
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.				
Measure:	Number of one-on-one student contacts per quarter per School Resource Officer.	104	100	100	100
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.				
Measure:	100% of sworn officers will complete the required minimum of 40 hours in-service by June 30th.	100%	100%	100%	100%
Objective:	Provide the community with different Crime Prevention topics.				
Measure:	Number of public speaking presentations on Crime Prevention topics.	5	5	5	5

Activity Indicators

Indicator:	Merchant Guard Licenses issued/renewed by Licensing Unit	619	599	600	600
Indicator:	Fingerprints for Outside Entities by Licensing Unit	1,688	1,833	1,500	1,500
Indicator:	Total Case Numbers processed by Records	33,339	31,068	34,000	30,000
Indicator:	Alarms Processed by Alarm Unit	7,779	7,559	7,500	7,500
Indicator:	Total Calls responded to by the Animal Control Unit	10,267	10,267	10,250	10,250
Indicator:	Number of Middle School Students contacted by School Resource Officers	2,497	1,066	3,000	2,400

Special Operations Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	2,218,992	2,551,179	3,243,893	3,885,925	3,929,142
Contractual Services	211,012	198,712	367,329	392,312	311,000
Commodities	193,071	224,280	218,330	184,617	260,134
Capital Outlay	702,722	-	-	-	-
Total Program	**3,325,797**	**2,974,171**	**3,829,552**	**4,462,854**	**4,500,276**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Accountant I	1.00	0.00	0.00	0.00	0.00
Aircraft Mechanic II	0.00	1.00	1.00	1.00	1.00
Police Patrol Officer	6.00	34.00	34.00	37.00	37.00
Police Sergeant	4.00	4.00	4.00	5.00	5.00
Police Corporal	0.00	3.00	3.00	4.00	4.00
Detective	0.00	0.00	0.00	3.00	3.00
Lieutenant, Police	2.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	0.00	0.00	1.00	1.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Total Program FTEs	**16.00**	**43.00**	**43.00**	**52.00**	**52.00**

Notes on Budget and Personnel

- There are no significant programmatic changes.

Special Operations Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	The citizen's perception of safety and security is increased by high profile patrol activities.				
Measure:	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	3.50	4.00	3.75
Objective:	Citizen satisfaction is increased as crime, disorder, vulnerability and harm are prevented and reduced.				
Measure:	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	70%	70%	70%
Objective:	To address drug activity in neighborhoods and in the community.				
Measure:	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	100%	100%	100%
Objective:	To establish a responsive police department.				
Measure:	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	80%	80%	80%
Objective:	Interdiction Stops are an effective measure to keep illegal drugs from flowing into Topeka.				
Measure:	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	75%	75%	75%

Activity Indicators

Indicator:	Total hours flown by police helicopter.	1,085	1,430	1,600	1,600
Indicator:	Calls responded to by police helicopter.	1,990	2,963	2,250	2,250
Indicator:	Number of other activities initiated by police	3,858	9,581	9,500	9,500
Indicator:	Number of informant reported narcotic violations.	200	200	150	160
Indicator:	Number of informant reported narcotic violations cleared for prosecution.	51	68	87	65

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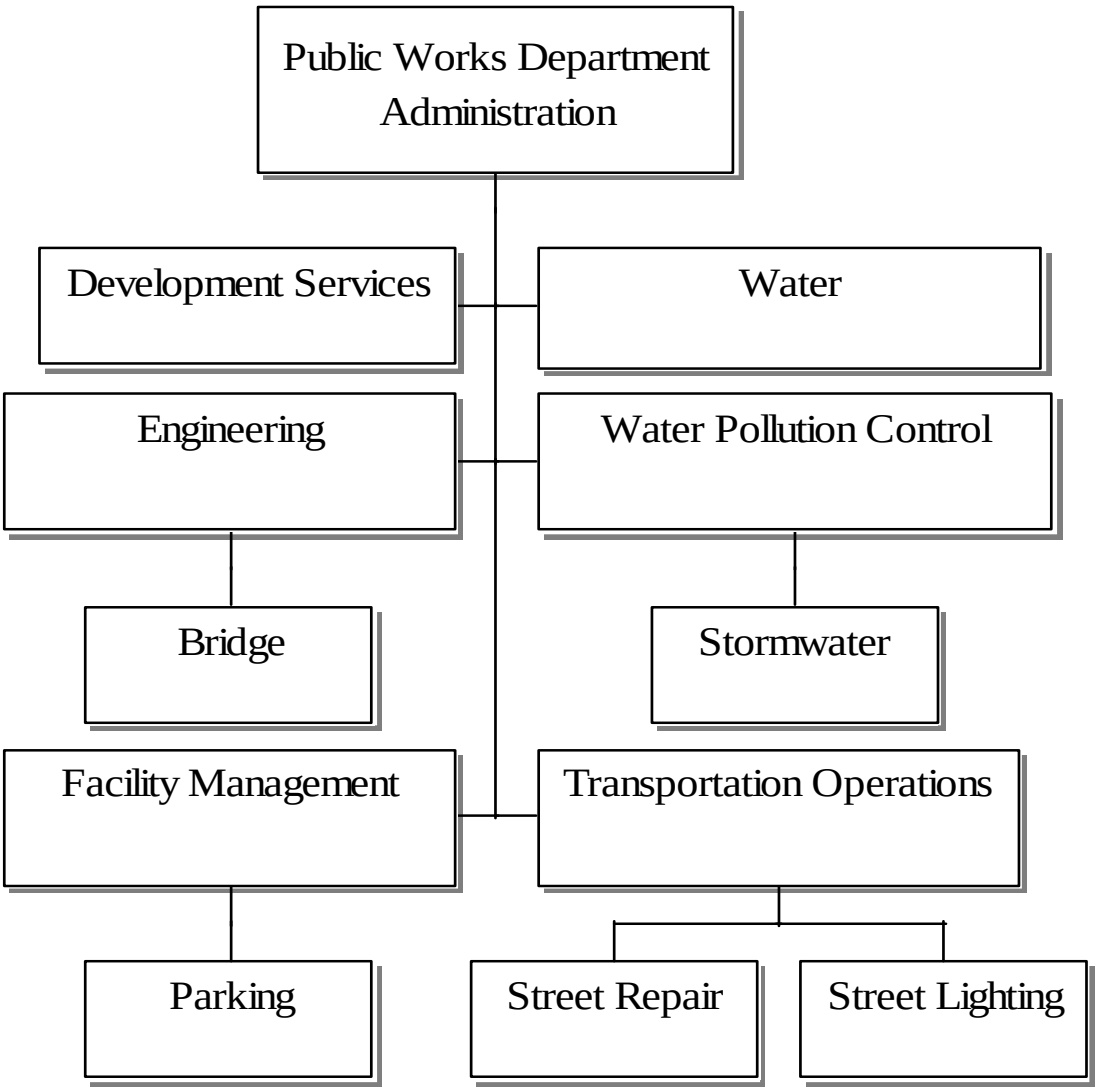
Public Works Department Administration
Development Services
Water
Engineering
Water Pollution Control
Bridge
Stormwater
Facility Management
Transportation Operations
Parking
Street Repair
Street Lighting

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
PW Administration	695,733	617,220	663,273	663,257	779,032
Engineering	2,678,388	2,686,386	2,750,966	2,884,927	2,899,404
Bridge	283,432	97,959	328,580	328,550	328,555
Street Lighting	1,184,452	1,142,002	1,134,629	1,134,629	1,210,700
Transportation Operations	1,440,858	1,420,293	1,556,804	1,547,117	1,559,396
Development Services	2,376,226	2,483,691	2,504,431	2,420,779	1,485,450
Facilities	1,714,667	1,713,347	1,753,886	1,728,847	1,784,832
Special Street Repair	6,327,770	5,951,964	5,961,343	5,926,102	6,068,995
Parking	3,198,082	3,566,514	3,849,245	3,758,673	3,637,299
Stormwater Utility	3,964,501	5,459,248	4,477,447	4,948,999	5,382,637
Water Utility	26,265,158	26,303,146	27,009,398	27,440,215	28,810,254
Water Pollution Control	19,823,453	20,142,102	22,042,553	22,178,738	23,818,395
Total Expenditures	**69,952,720**	**71,583,872**	**74,032,555**	**74,960,833**	**77,764,949**
Percent Change		2.3%	3.4%	4.7%	5.0%
Financing					
General Fund	10,373,756	10,160,898	10,692,569	10,708,106	10,047,369
Street Fund	6,327,770	5,951,964	5,961,343	5,926,102	6,068,995
Parking Fund	3,198,082	3,566,514	3,849,245	3,758,673	3,637,299
Combined Utilities/Stormwater Fund	3,964,501	5,459,248	4,477,447	4,948,999	5,382,637
Combined Utilities/Water Fund	26,265,158	26,303,146	27,009,398	27,440,215	28,810,254
Combined Utilities/WPC Fund	19,823,453	20,142,102	22,042,553	22,178,738	23,818,395
Total Financing	**69,952,720**	**71,583,872**	**74,032,555**	**74,960,833**	**77,764,949**

Significant Features

- Unless otherwise covered by an agreed upon labor contract, in 2009 employees are provided neither a cost of living increase or step movement. Union employees in the Water and Special Street divisions are budgeted increases according to their contract.
- In 2009, the Code Compliance section is transferred from Development Services to the Police Department to better coordinate community policing efforts. For 2008, the adopted Code Compliance budget was $973,156 with 16.0 FTE positions.
- The Public Works budget is impacted by the increase in fuel costs.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
PW Administration	13.00	13.00	11.00	11.00	11.00
Engineering	41.00	40.00	39.00	39.00	39.00
Transportation Operations	14.00	14.00	14.00	14.00	14.00
Development Services	37.00	37.00	37.00	37.00	21.00
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	18.00	18.00	18.00	18.00
Stormwater Utility	15.00	15.00	15.00	15.00	15.00
Water Utility	115.00	116.00	116.00	116.00	116.00
Water Pollution Control	70.00	70.00	70.00	76.00	76.00
Total FTEs	**389.25**	**390.25**	**387.25**	**393.25**	**377.25**

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	859,741	902,958	743,130	763,368	768,210
Contractual Services	453,959	382,413	543,606	441,161	609,896
Commodities	26,649	26,796	27,030	37,840	26,968
Capital Outlay	11,306	-	54,000	24,000	24,000
Non-Cash Expenditures	(669,317)	(694,947)	(704,493)	(603,112)	(650,042)
Other Financial Uses	13,395	-			
Total Program	**695,733**	**617,220**	**663,273**	**663,257**	**779,032**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Dep. Dir. of Public Works	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	0.00	1.00	1.00
Engineering Tech II	2.00	1.00	1.00	1.00	1.00
Environmental Tech	0.00	1.00	1.00	1.00	1.00
Executive Assistant I	0.00	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	0.00	0.00	0.00	0.00
Program Administrator	1.00	1.00	1.00	0.00	0.00
Public Information Officer	0.00	1.00	0.00	0.00	0.00
User System Consultant I	1.00	1.00	1.00	0.00	0.00
User System Consultant II	0.00	0.00	0.00	1.00	1.00
Tech. Support Analyst I	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst II	2.00	1.00	1.00	2.00	2.00
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	0.00	0.00
Total Program FTEs	**13.00**	**13.00**	**11.00**	**11.00**	**11.00**

Notes on Budget and Personnel

•The "Tech. Support Manager" FTE was changed to a "Director of Public Works" FTE.

Engineering Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	2,317,899	2,294,212	2,356,523	2,487,920	2,506,541
Contractual Services	275,661	288,012	295,998	296,778	292,293
Commodities	55,611	52,258	67,445	69,228	72,570
Capital Outlay	29,217	51,904	31,000	31,001	28,000
Total Program	**2,678,388**	**2,686,386**	**2,750,966**	**2,884,927**	**2,899,404**

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 updates the description of the city boundary, maintains the 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	2.00	2.00	2.00	2.00
Engineer II	5.00	4.00	4.00	4.00	4.00
Engineering Tech I	7.00	6.00	6.00	6.00	6.00
Engineering Tech II	10.00	11.00	11.00	15.00	15.00
Engineering Tech III	5.00	4.00	4.00	0.00	0.00
Environmental Technician	1.00	1.00	1.00	1.00	1.00
Manager-Const. Inspect.	1.00	2.00	1.00	1.00	1.00
Mgr-Survey & Design	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	0.00	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**	**40.00**	**39.00**	**39.00**	**39.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Engineering Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Complete plan reviews within 10 working days, 85% of the time.				
Measure:	Percentage of plans reviewed within 10 working days.	75%	75%	75%	85%
Objective:	Complete Construction Staking Requests within 72 hours, 95% of the time.				
Measure:	Percentage of requests completed within 72 hours.	90%	95%	95%	95%
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.				
Measure:	Percentage of requests completed within 7 (or 28) days.	100%	100%	100%	100%

Activity Indicators

Indicator:	Number of plans received for review.	230	240	250	250
Indicator:	Number of staking requests received.	170	180	200	200
Indicator:	Number of traffic requests received	200	230	250	250

Bridge Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	-	-	-	-	-
Contractual Services	283,009	97,325	327,030	327,000	327,030
Commodities	423	634	1,550	1,550	1,525
Capital Outlay	-	-	-	-	-
Total Program	**283,432**	**97,959**	**328,580**	**328,550**	**328,555**

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 inspects 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 repair is maintained from 2008 to 2009.

Bridge Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Inspect 100% of City bridges biennially.				
Measure:	Percentage of bridges inspected biennially.	n/a	100%	n/a	100%
Objective:	95% of bridges maintained at or above an 83.5% sufficiency rating.				
Measure:	Percentage of bridges maintained at or above an 83.5% sufficiency rating.	93%	95%	95%	95%
Objective:	Submit Structural Inventory and Analysis Sheets to the Kansas Department of Transportation biennially for 100% of City bridges.				
Measure:	Percentage of Structural Inventory and Analysis Sheets submitted to the Kansas Department of Transportation	100%	n/a	100%	n/a

Activity Indicators

Indicator:	Number of bridges inspected.	n/a	100	n/a	102
Indicator:	Sufficiency rating of each bridge.	100	100	100	100
Indicator:	Total number of bridges maintained.	100	100	102	102
Indicator:	Number of Structural Inventory and Analysis Sheets submitted to the Kansas Department of Transportation.	100	n/a	102	n/a

Development Services Division Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	1,870,376	2,005,129	2,072,857	1,991,613	1,268,671
Contractual Services	395,604	394,038	340,404	340,404	184,082
Commodities	84,896	70,411	91,170	88,762	32,697
Capital Outlay	25,350	14,113	-	-	-
Total Program	**2,376,226**	**2,483,691**	**2,504,431**	**2,420,779**	**1,485,450**

Discussion

The Development Services Division provides building permits and inspection services. It coordinates the "one stop" permit center designed to speed building permit processing. The 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. The Property Code Enforcement Section is being transferred to the Police Department in the 2009 budget.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Building Inspector I	0.00	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
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	0.00
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	3.00	3.00	2.00	2.00	2.00
Office Assistant II	2.00	3.00	4.00	4.00	3.00
Office Assistant III	2.00	1.00	1.00	1.00	0.00
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	0.00
Supervisor III	1.00	1.00	1.00	1.00	0.00
Supervisor I	1.00	1.00	1.00	1.00	0.00
Total Program FTEs	**37.00**	**37.00**	**37.00**	**37.00**	**21.00**

Notes on Budget and Personnel

•Property Code Enforcement personnel transfer to the Police Department in the 2009 budget.

Development Services Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Maintain a plan review time of 10 working days for all commercial permits.				
Measure:	Percent of plans reviewed within 10 working days	97.0%	96.0%	90.0%	90.0%
Objective:	Perform all regular building and trade inspections within 24 hours.				
Measure:	Percent of inspection performed within 24 hours	99.0%	99.0%	90.0%	90.0%
Objective:	Generate revenue equal to 100.0 percent of expenditures.				
Measure:	Ratio of revenues generated to expenditures	108.5%	102.6%	100.0%	100.0%

Activity Indicators

Indicator	Number of Permits Issued	9,363	8,059	11,500	10,000
Indicator	Number of Building Trade Inspections	3,767	2,966	4,100	3,500
Indicator	Number of Electrical Trade Inspections	3,859	3,428	4,200	3,800
Indicator	Number of Mechanical Trade Inspections	3,478	2,737	3,800	3,200
Indicator	Number of Plumbing Trade Inspections	4,629	3,815	5,300	4,200
Indicator	Number of Miscellaneous Inspections	923	1,207	800	800
Indicator	Total number of Inspections	16,656	14,153	18,200	15,500
Indicator	One-Stop "walk in traffic"	7,436	6,351	7,500	7,500
Indicator	One-Stop "phone calls"	11,978	11,647	12,000	12,000

Facilities Management Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Proposed 2009
Personal Services	566,977	615,697	615,946	586,625	595,075
Contractual Services	1,064,176	936,234	983,895	983,895	1,016,264
Commodities	83,514	99,653	86,000	90,282	105,448
Capital Outlay	-	61,763	68,045	68,045	68,045
Total Program	**1,714,667**	**1,713,347**	**1,753,886**	**1,728,847**	**1,784,832**

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 management, Illegal Sign Enforcement, Energy Conservation, and managing janitorial contracts/services for City Hall, the LEC and the Cyrus K. Holliday Building are also included.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	0.00	0.00
Office Assistant III	0.00	0.00	0.00	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

- There are no significant programmatic changes for 2009.

Facilities Management Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	actual 2008	estimate 2009
Objective:	To improve response time for maintenance requests				
Measure:	Percent of requests responded to within 48 hrs.	92.0%	94.0%	100.0%	100.0%
Measure:	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				
Measure:	Number of non-compliant cleaning issues per month	NA	10	10	12

Activity Indicators

Indicator:	Number of work orders performed	1,050	1,584	1,600	1,600
Indicator:	Square footage maintained	345,000	553,104	553,104	553,104
Indicator:	Number projects completed	45	36	30	30
Indicator:	Square footage for Janitorial Services	137,604	24,900	211,900	211,900
Indicator:	Grounds maintained	26 acres	31 acres	31 acres	31 acres

Transportation Operations Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	813,406	875,454	897,698	882,674	892,272
Contractual Services	248,754	237,283	275,049	275,049	274,553
Commodities	300,719	278,211	285,957	291,294	314,221
Capital Outlay	77,979	29,345	98,100	98,100	78,350
Other Financial Uses	-	-	-	-	-
Total Program	**1,440,858**	**1,420,293**	**1,556,804**	**1,547,117**	**1,559,396**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Electronics Tech I	3.00	3.00	3.00	4.00	4.00
Electronics Tech II	1.00	1.00	1.00	0.00	0.00
Electronics Tech III	1.00	1.00	1.00	0.00	0.00
Equipment Operator I	1.00	0.00	0.00	1.00	1.00
Equipment Operator II	0.00	1.00	1.00	1.00	1.00
Equipment Operator III	3.00	3.00	3.00	2.00	2.00
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
Supervisor III	0.00	0.00	0.00	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 was reduced by $16,000 in 2008. This will slow the City's compliance with a Federal Highway Administration mandate to update street signs.

- The 2009 budget provides for the purchase of 31 traffic signal controllers and related software as part of the ongoing replacement program through the Capital Improvement Program.

Transportation Operations Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Limit signalized intersection unscheduled downtime at less than 1% citywide				
Measure:	Percent of unscheduled signal downtime	1.0%	1.0%	1.0%	1.0%
Objective:	Ensure than 100% of signal technicians and traffic control technicians/equipment operators maintain the appropriate certifications				
Measure:	Percent of technicians with appropriate certifications	100.0%	100.0%	100.0%	100.0%
Objective:	Respond to high priority requests for service within one-hour 95% of the time.				
Measure:	Percent of high priority requests responded to within one hour.	95.0%	95.0%	95.0%	95.0%
Objective:	Maintain marked crosswalks at designated intersections/pedestrian crossings.				
Measure:	Percent of pedestrian crosswalks maintained annually.	100.0%	100.0%	100.0%	100.0%
Objective:	Upgrade traffic signal indications from incandescent light bulbs to LED modules.				
Measure:	Annual traffic signal utility cost savings.	3.0%	29.0%	29.0%	30.0%

Activity Indicators

Indicator:	Number of signs replaced annually	3,721	3,835	3,800	3875
Indicator:	Number of crosswalks painted annually (miles)	675	655	927	950
Indicator:	Miles of white longitudinal lines painted annually	83	83	96	124
Indicator:	Miles of yellow longitudinal lines painted annually	257	257	156	211
Indicator:	Traffic signals serviced semi-annually	184	182	184	184
Indicator:	Pyramids Traffic Control System Signals on-line	90	92	120	135
Indicator:	Number of LED modules installed	400	600	650	775
Indicator:	Annual cost savings achieved/LED	$ 0.03	$ 0.03	$ 0.03	$ 0.38

Street Lighting Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	-	-	-	-	-
Contractual Services	1,184,452	1,142,002	1,134,629	1,134,629	1,210,700
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Program	**1,184,452**	**1,142,002**	**1,134,629**	**1,134,629**	**1,210,700**

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.

Currently there are 39 street light locations on the waiting list.

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

• Overall funding is increased by 5 percent in anticipation of electric utility rate increases. The budget also lights up the Topeka Boulevard Bridge with $19,700.

Street Lighting Program Performance

There are no performance measures for this program

Street Repair Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	2,233,630	2,536,790	2,507,105	2,401,337	2,548,447
Contractual Services	2,486,296	2,114,215	1,877,826	1,879,709	2,150,458
Other Payments/Costs	951	-	3,000	3,000	3,000
Commodities	808,946	863,603	1,053,695	1,126,522	1,158,308
Capital Outlay	797,947	437,356	515,534	515,534	208,782
Contingency	-	-	4,183	-	-
Total Program	**6,327,770**	**5,951,964**	**5,961,343**	**5,926,102**	**6,068,995**

Discussion

The Street Maintenance Section repairs and maintains 2000 lane miles of streets, curbs, and related structures throughout the City of Topeka. Service and activities are planned and controlled by the Division Manager,Senior Project Manager, and the Street Section's Operations Manager. The Division is responsible for milling and overlaying of pavement surfaces, and contract maintenance. The Division is also responsible for the pavement management program and establishing a long term pavement management plan. Management of concrete pavement replacement, patching and joint repair, asphalt pavement maintenance, alleyway maintenance (improved and unimproved), curb construction and maintenance, roadside ditch maintenance and mowing, culvert maintenance and installation, street cleaning and sweeping, and roadway snow and ice treatment is also provided by the Division. Street cleaning and sweeping is performed to promote a clean city and also as part of the Water Pollution Control Division's BMP on the State of Kansas NPDES permit. On average the section cleans and sweeps 15,000 miles per year.

The City has one of the most aggressive snow and ice treatment plans for this region. Annually, it is anticipated that we will have between 5 to 6 events with an average total snow and ice accumulation of 22 inches. Treatment of snow and ice is accomplished with a comprehensive snow and ice plan broken out into three phases with prioritizations to mains, emergency operations (police, fire, and ambulance), city bus routes, school routes, hospitals, central business district, bridges, steep grade hills, sharp curves, and other identified critical areas. Pretreatment is one key to the success of the plan.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	39.00	40.00	40.00	40.00	40.00
Maintenance Worker II	2.00	1.00	1.00	0.00	0.00
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
Compliance Inspector	0.00	0.00	0.00	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 2009 budget provides for replacement of two dump trucks with plow blades and spreaders.
- 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 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Maintain the amount of time needed to clear snow (average of all storms) after the end of the event for mains and collectors				
Measure:	Number of hours needed to clear the streets	18 hours	n/a	24 hours	24 hours
Objective:	Evaluate and rate 1/3 of the street roadway infrastructure per year				
Measure:	Percentage of the public roadway system rated and updated in the Pavement Management System	0%	100%	100%	33%
Objective:	Repair known potholes in public streets within 2 working days				
Measure:	Number of potholes repairs within time frame	n/a	n/a	n/a	95%

Activity Indicators

Indicator:	Number of snow removal unit operational	12	15	15	18
Indicator:	Centerline roadway mile ratings updated	n/a	671	n/a	275

Parking Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	733,032	763,474	825,596	844,056	850,764
Contractual Services	3,616,666	3,273,477	827,203	1,209,355	843,923
Other Payments/Costs	944,981	581,297	460,767	460,767	355,107
Commodities	(3,051,774)	(2,204,734)	118,533	(127,401)	119,045
Debt Service	307,008	534,650	746,008	625,758	609,640
Non-Cash Expenditures	648,169	618,350	871,138	746,138	858,820
Total Program	**3,198,082**	**3,566,514**	**3,849,245**	**3,758,673**	**3,637,299**

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 (108 SW 8th St.). *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. Parking also operates the 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 Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Accounting Specialist II	1.00	0.00	0.00	0.00	0.00
Maintenance Worker II	4.00	4.00	4.00	4.00	4.00
Maintenance Worker III	1.00	0.00	0.00	0.00	0.00
Manager Park Operator	1.00	1.00	1.00	1.00	1.00
Office Assistant II	3.00	4.00	4.00	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	3.00	3.00	3.00	3.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	**17.00**	**18.00**	**18.00**	**18.00**	**18.00**

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009.

Parking Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	actual 2008	estimate 2009
Objective:	Increase revenue through the extended hours of operation in the garages that have automated systems, this includes Ninth Street Parking Garage, Centre City Parking Garage, and Crosby Place Parking Garage.				
Measure:	Increase revenue in automated garages	n/a	n/a	n/a	5%
Objective:	Increase revenue in the automated garages by offering vouchers				
Measure:	Increase voucher sales for validated parking.	n/a	n/a	n/a	25%
Objective:	Increase revenue for On-Street Parking.				
Measure:	Increase sales for Hang Tags for the 10 hour parking meters.	n/a	n/a	n/a	20%
Measure:	Conduct and promote advertising in the downtown area.	n/a	n/a	n/a	Quarterly

Activity Indicators

Indicator:	Percentage of spaces leased in the parking garages.	n/a	100%	93%	95%
Indicator:	Percentage of spaces leased on surface lots.	n/a	77%	74%	85%
Indicator:	Parking violations citations written annually.	n/a	24,251	23,988	26,000

The Crosby Place Parking Garage is included in the percentages for 2008 and 2009.

Water Utility Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	5,055,056	5,413,809	5,658,675	6,123,357	6,204,343
Contractual Services	13,507,576	11,581,844	5,893,555	5,626,842	6,477,710
Other Payments/Costs	2,400,055	2,422,379	2,524,030	2,515,680	2,321,090
Commodities	(3,766,287)	(2,100,067)	4,278,850	4,363,686	5,186,461
Capital Outlay	179,637	14,979	-	-	
Debt Service	4,532,370	3,828,703	3,217,750	3,444,680	3,494,160
Non-Cash Expenditures	4,356,751	5,141,499	5,436,538	5,365,970	5,126,490
Total Program	**26,265,158**	**26,303,146**	**27,009,398**	**27,440,215**	**28,810,254**

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 are outside the City including seven wholesale customers. There are an estimated 175,000 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.

A major rehabilitation of the treatment plant is planned to address the following: (1) marginal compliance with a disinfection by-product (2) worn out chemical feed equipment (3) replace basin infrastructure components (4) rehabilitate older filter systems (5) replace miscellaneous worn out equipment.

The Division continues to install new water transmission lines to meet growing system demands, especially on the fringe of Topeka's city limits. Replacement of neighborhood water mains moved from the Capital Improvement Plan to the Division budget as a capital expense. This will allow replacements to be more flexible and responsive to water main break trends and red water problems that customers experience. Monthly analysis of water main breaks and red water complaints will provide the basis for replacements which will be accomplished through a mix of self directed in-house crews and contractors who will be directed by one of our replacement supervisors.

We continue to build on the use of our maintenance management system (Cityworks) as this system is used to track responsiveness to customer complaints, manage diverse and varying repairs and inventories as well as schedule and track preventative maintenance. Cityworks reports will provide the basis for selecting water mains for replacement.

The 24/7 customer call center provides one central phone number for many Public Works Department customer inquiries and our effectiveness depends on our billing system, telephone system, internet as well as the customer module of Cityworks. A master plan will start implementation in 2009 for replacement and integration of major components within our Customer Service Section. This includes the components listed above as well as meter and meter reading technology.

Water rates increased in 2008 with a substantial increase to the minimum monthly residential and commercial water bill but nominal increases of 3% per year through the year 2011.

Personnel Schedule (in Full-Time Equivalents) See Next Page

Notes on Budget and Personnel

• There are no significant programmatic changes for 2009.

Water Utility Program Details, con't.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	1.00	1.00	1.00	1.00	1.00
Electrician	0.00	0.00	0.00	1.00	1.00
Engineer I	1.00	1.00	1.00	0.00	0.00
Engineer II	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	2.00	2.00	2.00	4.00	4.00
Engineering Technician III	2.00	2.00	2.00	0.00	0.00
Infrastructure Support	3.00	1.00	1.00	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 Infrastructure	1.00	1.00	1.00	1.00	1.00
Foreperson	10.00	14.00	14.00	11.00	11.00
Leadperson	9.00	12.00	12.00	10.00	10.00
Office Assistant II	16.00	13.00	13.00	14.00	14.00
Office Assistant III	4.00	6.00	6.00	4.00	4.00
Office Specialist	0.00	0.00	0.00	3.00	3.00
Superintendent of Water	1.00	1.00	1.00	1.00	1.00
Hazmat Supervisor	0.00	0.00	0.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	0.00	0.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	4.00	6.00	6.00	5.00	5.00
System Developer I	1.00	1.00	1.00	1.00	1.00
Utility System Worker II	19.00	17.00	17.00	22.00	19.00
Utility System Worker III	16.00	21.00	21.00	20.00	23.00
Water Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Water Maintenance Foreperson	3.00	0.00	0.00	0.00	0.00
Water Maintenance Leadperson	5.00	0.00	0.00	0.00	0.00
Water Maintenance Worker I	0.00	0.00	0.00	0.00	0.00
Water Maintenance Worker II	0.00	0.00	0.00	0.00	0.00
Water Operator Class IV	0.00	6.00	6.00	6.00	6.00
Water Operator/Incentive	6.00	0.00	0.00	0.00	0.00
Water Plant Operator	0.00	0.00	0.00	0.00	0.00
Total Program FTEs	**115.00**	**116.00**	**116.00**	**116.00**	**116.00**

Water Utility Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
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)				
Measure:	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	99%	95%	95%
Objective:	The number of red water calls will not exceed 80 in any given month.				
Measure:	Number of months in which red water calls exceed 80.	0	0	0	0
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.				
Measure:	Average variability level.	n/a	2.8%	2.0%	2.0%

Activity Indicators

Indicator:	Monthly analysis of finished water turbidities showing percent of time over the 0.2 NTU goal.	n/a	<5%	< 5%	< 5%
Indicator:	Level of alkalinity	n/a	> 60 mgl	> 60 mgl	> 60 mgl
Indicator:	Number of flushed water mains performed per year.	n/a	>30	>30	>30
Indicator:	Number of miles of water mains power flushed (unidirectional flushing).	n/a	4	4	4
Indicator:	Average monthly number of red water calls.	n/a	< 80	< 80	< 80
Indicator:	Number of Quality Monitored conversations between a CSR and a customer.	n/a	40	40	40
Indicator:	Number of acceptable Quality Monitored results.	n/a	98%	98%	98%

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Stormwater Utility Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	802,095	1,054,465	1,053,853	1,227,655	1,240,162
Contractual Services	1,097,934	2,241,676	1,293,984	1,522,926	1,575,259
Other Payments/Costs	429,241	464,986	490,000	460,000	477,000
Commodities	120,416	124,423	190,400	148,490	251,200
Capital Outlay	2,048	13,146	-	-	-
Debt Service	587,567	577,356	600,000	600,000	600,000
Non-Cash Expenditures	725,200	983,196	849,210	989,928	1,039,016
Other Financial Uses	200,000	-	-	-	200,000
Total Program	**3,964,501**	**5,459,248**	**4,477,447**	**4,948,999**	**5,382,637**

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 approximately 20 miles of levees, all of the creeks, streams, and drainage channels within the City limits, 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 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; and construction site erosion control.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	2.00	4.00	4.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Equipment Operator III	2.00	1.00	1.00	0.00	0.00
Horticulturist	1.00	0.00	0.00	1.00	1.00
Infrastructure Support MN	0.00	1.00	1.00	1.00	1.00
Landscape Designer	1.00	0.00	0.00	0.00	0.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Manager, WPC	2.00	2.00	2.00	1.00	1.00
Total Program FTEs	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**

Notes on Budget and Personnel

- No significant programmatic changes for 2009; Non-cash expenditure increases are for bad debt and depreciation.

Stormwater Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Protection of the environment and public health through the management of stormwater.				
Measure:	Meet the requirements of the stormwater permit 100% of the time.	100%	100%	100%	100%
Objective:	Enhance community relations				
Measure:	Participate in more public education programs	n/a	yes	yes	yes
Measure:	Install educational signage as part of public outreach on various projects	100%	100%	100%	100%

Activity Indicators

Indicator:	Number of Storm Inlets Inspected	16403	13200	15500	13500
Indicator:	Number of Public Education Events/Presentations Participated In	14	17	19	21

Water Pollution Control Utility Program Details

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	3,781,366	3,550,288	4,133,304	3,917,185	3,936,601
Contractual Services	4,868,496	4,780,039	5,262,421	5,197,194	5,817,098
Other Payments/Costs	2,014,740	2,068,341	2,115,000	2,115,000	2,375,000
Commodities	1,003,834	872,033	963,900	997,106	1,717,650
Capital Outlay	(696,862)	(323,222)	-	-	-
Debt Service	4,110,616	3,672,988	3,720,433	3,720,433	3,832,046
Non-Cash Expenditures	4,616,113	5,521,635	5,847,495	6,231,820	6,140,000
Other Financial Uses	125,150	-	-	-	-
Total Program	**19,823,453**	**20,142,102**	**22,042,553**	**22,178,738**	**23,818,395**

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

• In 2008, 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.

• 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Accountant I	1.00	0.00	0.00	0.00	0.00
Accounting Specialist I	1.00	1.00	1.00	2.00	2.00
Administrative Officer	0.00	0.00	0.00	1.00	1.00
Biologist	2.00	2.00	2.00	2.00	2.00
Biosolids Tech II	0.00	0.00	0.00	0.00	2.00
Business Service Manager	0.00	1.00	1.00	1.00	1.00
Elec. and Instrument Mech	2.00	3.00	3.00	3.00	3.00
Electronics Technician I	1.00	0.00	0.00	0.00	0.00
Electronics Technician III	1.00	1.00	1.00	1.00	1.00
Engineer I	1.00	0.00	0.00	0.00	0.00
Engineer II	0.00	1.00	1.00	1.00	1.00
Environmental Tech I	1.00	1.00	1.00	0.00	0.00
Equipment Operator SL I	6.00	6.00	6.00	12.00	11.00
Equipment Operator II	6.00	7.00	7.00	3.00	3.00
Equipment Operator III	5.00	4.00	4.00	9.00	7.00
I&I CCTV SL I	4.00	2.00	2.00	2.00	2.00
I&I CCTV SL II	0.00	2.00	2.00	2.00	2.00
Infrastructure Support	4.00	4.00	4.00	4.00	4.00
Maintenance Mechanic I	0.00	1.00	1.00	2.00	2.00
Maintenance Mechanic II	5.00	5.00	5.00	5.00	5.00
Maintenance Mechanic III	6.00	5.00	5.00	4.00	4.00
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	2.00	2.00
WPC Plant Operator I	3.00	3.00	3.00	1.00	2.00
WPC Plant Operator II	2.00	2.00	2.00	2.00	2.00
WPC Plant Operator IV	11.00	11.00	11.00	12.00	12.00
Superintendent of WPC	1.00	1.00	1.00	1.00	1.00
Supervisor II	2.00	1.00	1.00	0.00	0.00
Supervisor III	0.00	1.00	1.00	2.00	2.00
Total Program FTEs	**70.00**	**70.00**	**70.00**	**76.00**	**76.00**

Water Pollution Control Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Protection of the environment and public health through the management of wastewater				
Measure:	100% compliance with the monthly NPDES permit requirements.	100.0%	100.0%	100%	100%
Objective:	Provide treatment and service to industrial users while being sensitive to economic impact.				
Measure:	Design new and/or monitor existing sampling sites for industrial users	100.0%	100.0%	100%	100%
Objective:	Maintain emergency response time.				
Measure:	Respond to emergency calls within one hour 95% of the time	100.0%	100.0%	100.0%	100%

Activity Indicators

Indicator:	Number of Grease Generators (with Grease Traps or Grease Interceptors) monitored	257	240	255	265
Indicator:	Miles of sanitary sewer cleaned	235	273	280	300
Indicator:	Hours of facilities maintenance performed	17,707	18,000	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 400 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Zoo	2,196,308	2,271,440	2,323,954	2,322,478	2,332,994
Total Expenditures	**2,196,308**	**2,271,440**	**2,323,954**	**2,322,478**	**2,332,994**
Percent Change		3.4%	2.3%	2.2%	0.4%
Financing					
Zoo Fund	2,196,308	2,271,440	2,323,954	2,322,478	2,332,994
Total Financing	**2,196,308**	**2,271,440**	**2,323,954**	**2,322,478**	**2,332,994**

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Zoo	33.50	33.50	33.50	32.50	32.50
Total FTEs	**33.50**	**33.50**	**33.50**	**32.50**	**32.50**

Significant Features

• In 2009, no step movement or cost of living increase was budgeted for employees.

• For 2008 the budgeted level of salary savings is $40,000, which is reduced to $30,000 in 2009 to accommodate the loss of a Maintenance Worker II position. This position is reduced as part of the overall directive to reduce salary dollars. The action resulted in a decrease of $37,014 in 2008.

• The Zoo is working with the Friends of the Topeka Zoo (FOTZ) on a five year Capital Campaign called Zoo Tomorrow.

• The Topeka Zoological Park received American Zoological Association (AZA) accreditation in 2003, and reaccredidation in 2007.

• 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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	1,440,653	1,563,465	1,596,754	1,566,325	1,575,243
Contractual Services	408,958	446,720	475,317	465,222	493,351
Other Payments/Costs	23,618	26,556	27,000	27,000	27,000
Commodities	271,603	234,324	258,465	254,331	261,000
Capital Outlay	51,476	375	6,418	12,600	6,400
Other Financial Uses	-	-	-	-	-
Vacancy Credit	-	-	(40,000)	(3,000)	(30,000)
Contingency	-	-	-	-	-
Total Program	**2,196,308**	**2,271,440**	**2,323,954**	**2,322,478**	**2,332,994**

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
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	2.00	2.00
Maintenance Worker III	1.00	1.00	1.00	1.00	2.00
Director of Operations/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	1.00	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	0.00
Supervisor III	2.00	1.00	1.00	1.00	1.00
Zoo Commissary Specialist	1.00	0.00	0.00	0.00	0.00
Director of Animal Collection/Curator	0.00	1.00	1.00	1.00	1.00
Zoo Curator	1.00	0.00	0.00	0.00	0.00
Zoo Director	1.00	1.00	1.00	1.00	1.00
Zoo Keeper	6.00	5.00	5.00	5.00	5.00
Zoo Keeper II	5.00	6.00	6.00	6.00	6.00
Zoo Lead Keeper	1.00	2.00	2.00	2.00	2.00
Zoo Vet	1.00	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	1.00	1.00	1.00	1.00
Total Program FTEs	**33.50**	**33.50**	**33.50**	**32.50**	**32.50**

Notes on Budget and Personnel

- There are no significant programmatic changes in 2009.

Topeka Zoo Program Performance

Objectives and Performance Measures

		actual 2006	actual 2007	estimate 2008	estimate 2009
Objective:	Insure the Topeka Zoo receives sufficient financial support.				
Measure:	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
Measure:	In comparison to prior year, increase overall admissions revenue by 3% .	$278,352	$327,500	$337,325	300,000
Objective:	Insure the long-term viability of the Topeka Zoo.				
Measure:	Update the five year Capital Improvement Plan (CIP) for the Topeka Zoo annually.	Update	Update	Update	Update
Measure:	Update the Zoo Master plan to (include years 2010, 2011, 2012)	Update	Updated	Update	Update
Objective:	Enhance the experience of the public at the Topeka Zoo .				
Measure:	Increase the number of educational programs	370	395	407	420
Objective:	Attain American Zoo and Aquarium Association accreditation				
Measure:	Maintain accreditation	100.0%	100.0%	100.0%	100.0%

Activity Indicators

Indicator:	Total revenues from the concessions operation.	$77,098	$89,496	$74,500	$74,500
Indicator:	Total revenue from the education operations	$52,421	$59,027	$47,000	$57,000
Indicator:	Total revenue from rental of facilities.	$1,440	$3,635	$1,000	$2,500
Indicator:	Attendance at the zoo	173,000	180,000	185,000	185,000

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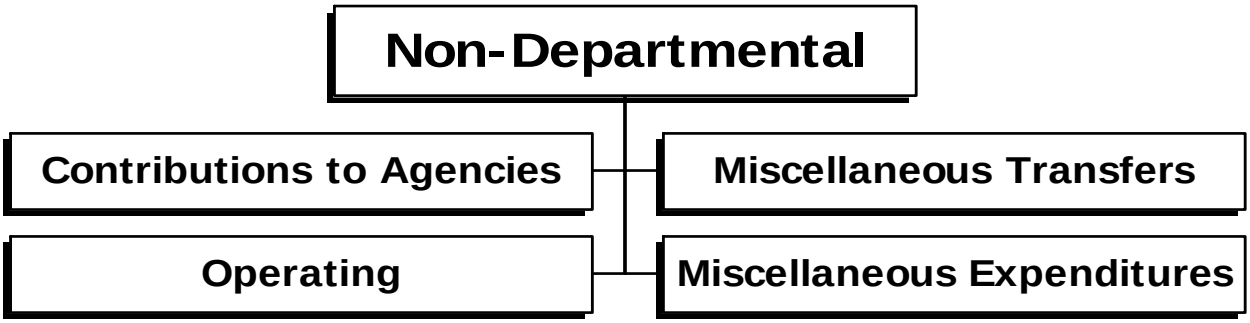
Non-Departmental
Contributions to Agencies
Miscellaneous Transfers
Operating
Miscellaneous Expenditures

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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Expenditures					
Contributions/Agencies	3,034,803	3,041,182	2,924,316	3,451,148	3,075,083
Misc. Expenditures	529,563	(796,257)	5,254,451	(1,265,159)	5,363,746
Misc. Operating Transfers	2,066,579	1,698,011	200,000	200,000	200,000
Non-Dept, Operating	32,073,766	55,640,389	45,894,529	46,282,311	50,727,602
Total Expenditures	**37,704,711**	**59,583,325**	**54,273,296**	**48,668,300**	**59,366,431**
Percent Change		58.0%	-8.9%	-18.3%	9.4%
Financing					
General Fund	4,031,685	2,250,811	6,735,767	356,827	6,457,829
Trans. Guest Tax Fund	1,599,260	1,692,125	1,643,000	2,029,162	2,181,000
Other Fund Sources	32,073,766	55,640,389	45,894,529	46,282,311	50,727,602
Total Financing	**37,704,711**	**59,583,325**	**54,273,296**	**48,668,300**	**59,366,431**

Personnel Summary by Program (in Full-Time Equivalents)

There are no FTE positions in this Department.

Significant Features

- A 9.2 percent ending balance of revenue is budgeted as contingency for the General Fund in 2009.

- $1.8 million in grant funding is recommended for 2009 from the Transient Guest Tax Fund and $894,083 from the General Fund.

Miscellaneous Expenditures Details-General Fund

Budget Summary by Expenditure Category

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	22,306	27,108	(26,000)	(14,849)	79,712
Contractual Services	276,137	213,729	127,350	127,981	324,204
Other Payments/Costs	-	29,101	20,000	20,000	20,000
Commodities	26,484	15,113	6,709	1,709	35,500
Care of Prisoners	1,111,528	858,765	900,000	900,000	900,000
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	1,456	7,310	-	-	-
Vacancy Credits	(1,377,112)	(1,947,383)	(2,300,000)	(2,300,000)	(2,300,000)
Other Financial Uses	180,232	-			
General Fund Contingency	288,532	-	6,526,392	-	6,304,330
Total Program	**529,563**	**(796,257)**	**5,254,451**	**(1,265,159)**	**5,363,746**
General Fund	529,563	(796,257)	5,254,451	(1,265,159)	5,363,746
Total Revenues	**529,563**	**(796,257)**	**5,254,451**	**(1,265,159)**	**5,363,746**

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

• Budgeted salary savings or "vacancy credits" remain at the same $2.3 million level as approved for 2008, resulting in a budgeted shrinkage rate of 4.0 percent.

• A general unspecified reduction of $352,000 is budgeted in this division.

• Postage expense for almost all General Fund departments has been consolidated in this area. $109,966 was shifted from other departmental budgets to Misc. Non-Departmental.

• The General Fund portion of the ERP payment is budgeted here.

• 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 2009 for a Salary Compression Pool, the same amount as in 2008. Another $75,000 was approved in 2008 to bring engineering and technical position salaries up to a competitive level to allow the City to attract and retain these professionals. Those dollars have been allocated to Public Works.

• $40,000 is in the budget to cover 2009 City election costs.

• The City of Topeka is scheduled to host the statewide League of Municipalities Conference in 2009 and $35,000 is budgeted to support the conference.

Miscellaneous Operating Transfers Details

Budget Summary by Agency

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Golf Fund	-	-	-	-	-
Unsafe Structures Fund	200,000	200,000	200,000	200,000	200,000
Capital Improvements Projects	1,866,579	800,000		-	-
Parks and Recreation Fund	-	467,032		-	-
Zoo Fund	-	230,979		-	-
Total Program	**2,066,579**	**1,698,011**	**200,000**	**200,000**	**200,000**
General Fund	2,066,579	1,698,011	200,000	200,000	200,000
Total Revenues	**2,066,579**	**1,698,011**	**200,000**	**200,000**	**200,000**

Discussion

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.

Notes on Budget

• 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 was budgeted and expended to purchase police vehicles. There is no surplus available for expenditure in 2008 or 2009.

• To reduce reliance on property tax, $467,032 was transferred to the Parks and Recreation Fund and $111,936 was transferred to the Zoo Fund in 2007.

• $200,000 is budgeted for transfer to the Unsafe Structures Fund in 2008 and 2009.

Non-Departmental, Operating Details

Budget Summary by Agency

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Personnel Services	690,174	608,151	2,280,499	725,000	2,635,653
Contractual Services	3,101,679	3,158,371	2,377,134	2,391,795	2,377,134
Other Payments & Costs	7,519,132	8,035,097	9,414,268	9,736,725	10,253,000
Commodities	262	3,666	-	8,743	2,000
Capital Outlay	-	72,035	-	327,926	85,917
Debt Service	15,996,981	34,144,937	20,083,849	19,986,184	21,489,606
Other Financial Uses	4,765,538	9,618,132	11,738,779	13,105,938	13,884,292
Contingency	-	-		-	-
Total Program	**32,073,766**	**55,640,389**	**45,894,529**	**46,282,311**	**50,727,602**
Non-General Fund Sources	32,073,766	55,640,389	45,894,529	46,282,311	50,727,602
Total Revenues	**32,073,766**	**55,640,389**	**45,894,529**	**46,282,311**	**50,727,602**

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
267---Zoo Improvement Fund
269—Golf Improvement Reserve
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 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Youth & Social Service Grants	316,484	304,964	167,000	280,670	190,570
Community First-Abbot Center	-	-	167,000	167,000	133,600
Downtown Topeka, Inc	187,500	187,500	125,000	125,000	125,000
Community Resource Council	100,400	102,771	102,771	102,771	95,577
Project Health Access	100,000	100,000	100,000	100,000	80,000
Topeka Cemetery Association	100,000	100,000	100,000	100,000	80,000
Housing and Credit Counseling	78,000	78,000	78,000	78,000	62,400
Shawnee County Family Resource Ctr.	55,000	55,000	55,000	55,000	44,000
Success by Six	31,159	51,931	41,545	41,545	33,236
Battered Women's Task Force	30,000	23,391	30,000	30,000	24,000
Keep America Beautiful	15,000	15,000	15,000	15,000	12,000
Topeka Performing Arts Center	395,000	300,000	300,000	300,000	-
Jayhawk AAA	27,000	30,500	-	27,000	13,700
Total Program	**1,435,543**	**1,349,057**	**1,281,316**	**1,421,986**	**894,083**
General Fund	1,435,543	1,349,057	1,281,316	1,421,986	894,083
Total Revenues	**1,435,543**	**1,349,057**	**1,281,316**	**1,421,986**	**894,083**

Discussion

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

• Funding for Senior Services from the Youth and Social Services grants and for Jayhawk Area Agency on Aging have been recommended for funding by Shawnee County in 2009.
• Funding of $300,000 for the Topeka Performing Arts Center is shifted to the Transient Guest Tax in 2009.
• All other grants are maintained at the 2008 level.

Contributions to Agencies Details--Transient Guest Tax Fund

Budget Summary by Agency

	Actual 2006	Actual 2007	Adopted 2008	Estimated 2008	Adopted 2009
Visit Topeka, Inc. (formerly TCVB)	775,000	793,750	800,000	800,000	800,000
Heartland Park	175,000	43,750	-	-	-
Topeka Perform Arts Center	105,000	75,000		-	-
Expo Centre Marketing	52,500	12,500	-	-	-
Sunflower State Games	17,500	4,375	-	-	-
Tourism Development Grants	-	280,750	298,000	663,003	840,500
Great Overland Station	211,313	200,000	200,000	200,000	200,000
Parks and Recreation Fund Transfer	115,000	115,000	145,000	145,000	129,000
Historic Preservation Fund Transfer	57,947	-	85,000	106,159	110,000
General Fund Transfer	60,000	60,000	60,000	60,000	53,000
Zoo Fund Transfer	-	87,000	55,000	55,000	48,500
Juneteenth	10,000	-	-	-	-
Fiesta Mexicana	20,000	20,000	-	-	-
Total Program	**1,599,260**	**1,692,125**	**1,643,000**	**2,029,162**	**2,181,000**
Transient Guest Tax Fund	1,599,260	1,692,125	1,643,000	2,029,162	2,181,000
Total Revenues	**1,599,260**	**1,692,125**	**1,643,000**	**2,029,162**	**2,181,000**

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. For 2003, motels and hotels did not start collecting the new 1.0 percent until April 1st because of the time necessary to establish the change in collections by the Kansas Department of Revenue, the state agency which collects this tax as well as the City's sales tax.

Notes on Budget

• The Transient Guest Tax is estimated to receive revenues of $1,925,000 for both 2008 and 2009 based on the 6.0 percent tax rate and prior year collections.

• The 2008 budget was amended to increase funding for the Tourism Development Grants and to include the actual transfer amount to the Historic Preservation Fund. The amendment was financed by greater than anticipated fund balance.

• A total of $840,500 is budgeted fro Tourism Development Grants for 2009.

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Capital Improvements Budget

The City's Capital Improvements Program (CIP) approval process runs consecutively to the development of the annual City operating budget. The CIP is updated annually and presented to the City Council after the operating budget is adopted. Historically, the City Council has approved a five-year Capital Improvements Plan, which includes a two-year Capital Improvements Budget (CIB) comprised of the first two years of the plan. This gives departments a two-year picture for capital project planning. It is noted that appropriations can only be made on an annual basis. However, the City Council decided not to approve a CIP for 2009-2013. It decided to wait and not consider a new CIP until April of 2009, and instead work from the existing CIP. There were several reasons for this course of action, not the least of which is the current "credit crisis" and uncertainties in the economy. Another reason is that the City Council will consider placing a sales tax question on the April 2009 ballot. Part of the new revenue would very likely be dedicated to street maintenance and construction and possibly other infrastructure. If passed, it would impact the funding of existing projects and likely result in an overhaul of an existing CIP. Only the 2009 projects from the General Improvement Fund, which is appropriated as part of the operating budget, are different from what is represented in the existing CIP.

The following pages represent a summary of those projects scheduled to commence during 2009, as the second year of the existing CIB, along with tables showing the current 2008-2012 five-year Capital Improvements Plan, as amended. 2008 is included as a comparison. 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. The City Council has continued to follow this philosophy.

Impact of Capital Improvement Projects on Operating Budget

The projects approved for 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 2009 and their operating impacts by funding categories. 2008 dollars are included for those projects which contain funding for both 2008 and 2009. Normally, projects in the two-year capital budget are discussed, but the City is going to operate from a 2009 capital budget year only.

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

Inflow and Infiltration Correction Program. This is an ongoing maintenance program, with $700,000 annually including 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 was scheduled for 2008 with $4.5 million to follow in 2009.

Southwest Interceptor. Financed by a combination of Revenue Bonds and contributions from a developer and USD 437, $150,000 is provided in 2008 and $1,800,000 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 2009 and 2010, $0.8 million and 1.8 million are provided, respectively, with the remaining $10.0 million scheduled for 2011.

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 both 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.

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.

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 with revenue bonds. 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 Revenue Bonds 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 in 2008 and 2009.

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 Revenue Bonds.

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, as should revenue from the developed area.

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 2009, with estimates for 2010 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 2009 $200,000 was appropriated, the same amount as in 2008.

Police and Fire Fleet Replacement. For 2009, $600,000 is scheduled to replace vehicles in the Police and Fire fleets. The vehicles will either be purchased directly, financed through lease purchase, or a combination of the two methods.

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.

Zoo Infrastructure. This project cost of $50,000 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.

Public Works Sidewalk Repair. This project will repair and replace defective sidewalk sections throughout the city for $35,000 in 2009 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.

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.

Creatures of the Night. Friends Of The Zoo (FOTZ) monies of $675,000 is scheduled for 2009 to develop a new facility to present animals of darkness, such as bats, tree kangaroos, slothes, owl monkeys and other nocturnal species. This facility would be approximately 2,000 - 3,000 square feet. The Zoo estimates increased operating costs of $50,000 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 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.

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. 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 $490,000 in 2009 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 2008, 2009, and 2010 each, $102,400 is approved. The project reduces maintenance expenditures annually from the Transportation Operations budget.

Streets

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. The upgrade is expected to be completed in 2012.

Elevation Parkway. A project of $8,290,000 was included to construct a new parkway Gage Boulevard to Wanamaker Road. An amount of $2,450,000 is provided 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

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.

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.

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted CIB 2008	Adopted CIB 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	-	-	-	-	Operations	
Inflow/Infiltration correction Prg.	700,000	700,000	700,000	700,000	700,000	Operations	
SKRPS Project	500,000	4,500,000	-	-	-	SRF Loan	-
Southwest Interceptor	150,000	1,810,000	-	-	-	Developer/USD437	460,000
Sewer Service Extension	-	-	1,000,000	1,000,000	1,000,000	Operations	
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	fees	
N Topeka Pump Station	1,000,000	-	-	-	5,000,000	Rev Bond	
Heartland Park Service Extension	-	-	-	-	1,800,000	RB--increase fees	
Subtotal Water Pollution Control	15,174,743	7,810,000	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	-	-	Operations	
Hwy 24 Storm Project	500,000	500,000	-	-	-	Operations	
Source Water Protection "Wanamaker Wetlands"	300,000	300,000	400,000	-	-	Operations	
Furman Road Wetland	500,000	-	-	-	-	Operations	
Retrofit/New Storm Sewer System	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Operations	-
Levee Work	200,000	200,000	700,000	1,650,000	3,300,000	Operations	
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	-	-	-		
Indian Hills Rd-33d to 41st, E to Sherwood Tower	1,325,000	-	-	-	-		-
Portage Route - Water Treatment Plant	300,000	-	-	-	-		
Skyline Dr-37th & Fairlawn to 41st and Wanamaker	120,000	980,000	-	-	-		
California from 33rd to 41st Street	105,000	860,000	-	-	-		
(Water Fund Continued)							
Reo -Kansas Ave to Topeka Blvd	67,000	483,000	-	-	-		

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted CIB 2008	Adopted CIB 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
17th & Belle Pressure Improvement	28,000	222,000	-	-	-		
Burlingame, 49th to 57th, E to Tpk Blvd	-	580,000	1,500,000	1,913,000	-		-
Croco Rd 36th to North of 45th	-	110,000	1,057,000	-	-		-
Berryton Rd 50th to 53rd	-	-	218,000	-	-		-
34th & California to 29th & Golden	-	-	275,000	-	-		-
29th Street - Golden to Granger	-	-	275,000	-	-		-
Fairlawn, Skyline Dr to 53d, E to Burl.	-	-	80,000	590,000	-		-
45th St from Fairlawn to Gage	-	-	-	590,000	-		
12th St from Monroe to California	-	-	215,000	2,025,000	-		-
Croco Rd from 29 to 36	-	-	-	1,167,000	-		-
Fairlawn Booster St-New East Pump	-	-	-	407,000	-		
W. Elevated Tank on Indian Hills Rd	-	-	-	435,000	5,110,000		-
Disinfection Modification at WTP	-	-	-	-	2,988,200		-
California-12th to 6th to Market	-	-	-	140,000	1,049,000		
41st & Cal E. to W. Edge and so. to 45th	-	-	-	-	1,064,000		
Kirklawn Booster St-Modify Pump Units	-	-	-	-	320,000		
Warehouse - Water Treatment Plt	-	-	-	-	1,180,000		
Subtotal Water	4,445,000	5,735,000	3,620,000	7,267,000	11,711,200		
Sub-Total Enterprise Fund	**23,119,743**	**16,545,000**	**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		
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	790,000	820,000		
Digital Mobile and Portable Radios	-	-	710,000	-	-		
Zoo							
Zoo Infrastructure	-	50,000	50,000	50,000	50,000		

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted CIB 2008	Adopted CIB 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
City Wide Projects							
ERP Purchase Payment	-	-	643,000	643,000	643,000		
Rehab/Repair for City Facilities	-	-	350,000	500,000	500,000		-
PW-Sidewalk Repair 50-50	25,000	35,000	35,000	35,000	35,000	Assessments	165,000
Police and Fire Fleet Replacement	-	600,000	-	-	-		
All Other Projects and Expenses	446,150	-	-	-	-		
Sub-Total General Improvement Fund	**1,125,000**	**985,000**	**5,838,000**	**2,868,000**	**2,898,000**		
Other Revenue Funded							
Zoo							
Animal Kingdom/Hertpetarium	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)	500,000	-	-	-	-		
Refurbish Stations 3, 9 and 11	-	265,200	-	-	-		
Build Fire Station --South	-	-	-	-	150,000		
Subtotal	818,240	265,200	-	-	150,000		
Neighboorhoods/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 CIB 2008	Adopted CIB 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
Signals							
STP Safety Projects	78,000	120,000	120,000	185,000	185,000	FHWA Safety	1,890,000
Signals Replacement	-	490,000	640,000	640,000	640,000		-
Traffic Controller Upgrade	102,400	102,400	102,400	-	-		-
Subtotal	180,400	712,400	862,400	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	-	-	-	-		
Street Repair Projects	2,620,000	-	-	-	-		
ADA Street Curb Repair	500,000	500,000	500,000	500,000	360,000		-
SW 10th Sidewalk-Meadow to Civitan	-	-	-	250,000	-		
Elevation Parkway	-	2,450,000	3,000,000	2,840,000	-		
SW 29th Street and Fairlawn Rd	800,000	500,000	-	-	-	KDOT	1,548,000
US HWY 24 and Topeka Blvd	-	-	1,500,000	-	-	Fed/KDOT	6,000,000
Wanamaker Rd: 29th to 33rd	-	-	250,000	100,000	3,050,000		
Wanamaker Rd: 33rd to 37th	-	-	-	250,000	100,000		
SW 6th Street - Gage to Westchester	-	-	-	-	300,000		
Subtotal	4,470,000	3,450,000	5,250,000	3,940,000	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	-	-	-	FHWA STP	224,500
Bridge SW 49th W or Topeka Blvd	-	84,000	70,000	286,000	-	FHWA STP	660,000
Bridge Overlay on SE 21st Street	-	-	-	-	300,000		
Subtotal	192,040	270,000	70,000	286,000	300,000		
Parks & Recreation							
Trail Development	100,000	100,000	100,000	100,000	100,000		-
Playground Equipment	-	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	-	-	-		
CC Window and Door Replacement	-	269,200	237,500	95,000	-		-
(Parks and Recreation continued)							

Capital Improvements Schedule

2008 - 2012 Capital Improvement Program	Adopted CIB 2008	Adopted CIB 2009	Adopted 2010	Adopted 2011	Adopted 2012	Other Source	Other Contrib.
Bandshell Replacement	-	125,000	-	-	-		
Helen Hocker Office & Classroom	-	-	400,000	-	-		
Gage Park ADA Walkways	-	-	150,000	-	150,000		
Oakland Center Gym Floor Replace.	-	-	110,000	-	-		
Parks System Security Lightning	-	-	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 (NEW)	-	-	-	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	**8,519,680**	**7,135,800**	**9,487,900**	**9,775,000**	**9,773,700**		
Contingency	**-**	**-**	**-**	**500,000**	**500,000**		
TOTAL GO Bond PROJECTS	**8,519,680**	**7,135,800**	**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	**1,755,320**	**3,139,200**	**787,100**	**-**	**1,300**		
Running Total	**(3,842,429)**	**(703,229)**	**83,871**	**NA**	**NA**		
Total CIP	**33,764,423**	**25,340,800**	**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, 2008 the City of Topeka will have accumulated a general obligation indebtedness of $163.3 million. This level of debt requires principal and interest payments totaling $16.5 million in 2009. Of the total general property tax levy assessed for 2009, 38.4 percent is to be used to retire general obligation debt. This is a slight reduction from the 38.8 percent in 2008.

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 provided a $475,000 savings in debt service.

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 are 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.

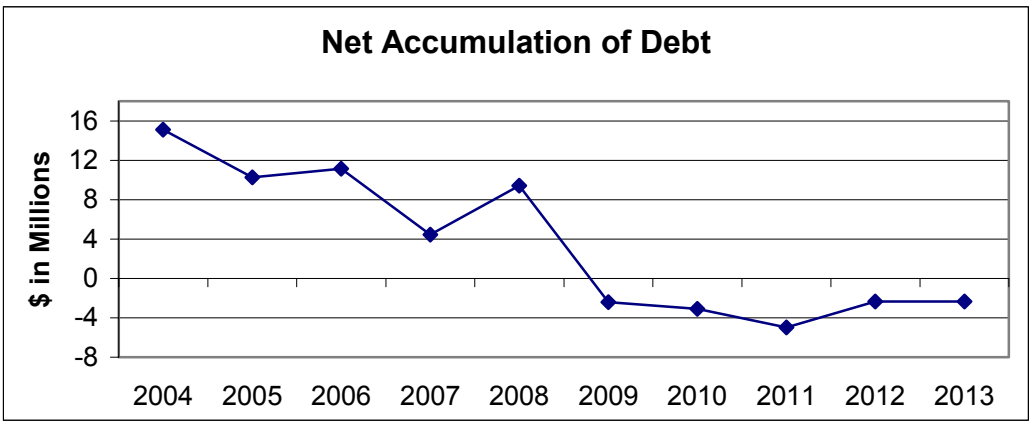
Debt Management Information

Summary of G.O. Bonds Outstanding

2004-2008 actual, ***2009-2013 estimated***

Year	Bonds Outstanding Jan 1	Issued		Retired	Bonds Outstanding Dec 31	Net Annual Accumulation
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	1,3	24,770,000	153,840,000	4,450,000
2008	153,840,000	24,570,000	1,3	15,160,000	163,250,000	9,410,000
2009	***163,250,000***	***9,595,000***		***12,004,750***	***160,840,250***	***(2,409,750)***
2010	***160,840,250***	***9,070,000***		***12,163,500***	***157,746,750***	***(3,093,500)***
2011	***157,746,750***	***7,245,000***		***12,232,250***	***152,759,500***	***(4,987,250)***
2012	***152,759,500***	***10,275,000***		***12,623,750***	***150,410,750***	***(2,348,750)***
2013	***150,410,750***	***10,275,000***		***12,623,750***	***148,062,000***	***(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 July 2007, the City issued two series of revenue bonds totaling $7.35 million. The first was to refinance the August 1, 2007 debt service payment principal in the amount of $2.185 million and to provide financing for new projects totaling $3.025 million. The second issue is a taxable revenue bond in the amount of $2.14 million. The 2008 year-end indebtedness from revenue bonds will be $119.14 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. This is no longer an option of financing projects due to the downgrade of our bond insurers. The expected year-end outstanding SRF debt is $91.5 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. On Monday, August 4, 2008, the bridge was officially opened for traffic. The new bridge is 380 feet shorter than the old bridge, which also features a wider deck and sidewalks that run along each side.

The newly constructed Topeka Boulevard Bridge, August 2008.

Debt Management Information

Statement of Bonded Indebtedness
As of December 31, 2007

General Obligation Debt—Limited

Park Improvements	$ 13,551,664
Public Building Improvements	17,088,658
Street Improvements	19,105,843
Trafficway Improvements	11,154,258
2001-B New Money Portion	652,000
2004-A Pension Bonds	10,340,000
2007-A temporary notes for above purposes	6,379,336
	$ 78,271,759

General Obligation Debt—Outside General Debt Limit (KSA 10-309)

Sanitary and Storm Sewer	$1,789,577	
2001-A Parking Garage	6,110,000	
2001-B Partial Refunding	2,608,000	
2003-A Refunding Issue	4,705,000	
2003-B Refunding Issue	14,885,000	
2004-B Refunding Issue	30,200,000	
2006-B Parking Garage	7,570,000	
2006 STAR Bonds	10,405,000	
2006 TIF Bonds	5,840,000	
2007-A Refunding Issue	14,080,000	
2007-A temporary notes for above purposes	2,820,664	101,013,241
Total General Obligation Debt:		$179,285,000

Total bonded debt
$ 170,085,000

Statement of Legal Debt Margin
As of December 31, 2007

Assessed Valuation	$1,141,209,137

(2007 equalized, included motor vehicle for bonded debt limitations as certified by Shawnee County Clerk April, 2007)

Legal Debt Limit : 30.00% of assessed valuation, KSA 10-308	342,362,741
Less: Outstanding debt subject to debt limit	78,271,759
Plus: Amount available in Debt Service Fund	3,356,347
Margin of Legal Debt:	$267,447,329

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2007

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2007	Issued	Retired	Refunded	Principal Outstanding 12/31/2007
General obligation bonds (A)									
Building Improvements									
2001A	4.05%-5.00%	03/01/01	08/15/21	6,240,000	6,240,000	-	130,000	-	6,110,000
2001B	4.00%-5.10%	08/01/01	08/01/21	7,595,000	5,600,000	-	400,000	4,400,000	800,000
2003A	1.80%-4.125%	03/01/03	08/15/17	523,019	410,519	-	40,500	-	370,019
2003B	2.375%-5.00%	08/14/03	08/15/18	7,090,315	6,076,645	-	1,036,713	-	5,039,932
2003C	2.70%-5.50%	11/24/03	08/15/23	4,331,205	3,914,483	-	169,776	-	3,744,707
2004B	3.10%-4.25%	10/07/04	08/15/20	9,388,630	8,235,390	-	550,680	-	7,684,710
2004C	3.10%-5.00%	11/23/04	08/15/24	118,531	108,703	-	4,396	-	104,307
2005A	3.30%-5.50%	02/17/05	08/15/25	5,635,000	5,430,000	-	210,000	-	5,220,000
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	4,610,000	-	455,000	-	4,155,000
2006A	4.00%-4.25%	11/28/06	08/15/26	13,670,000	1,430,117	-	63,293	-	1,366,824
2006B	4.00%-4.375	11/28/06	08/15/36	7,570,000	7,570,000	-	-	-	7,570,000
2007A	3.50% - 4.25%	02/28/07	08/15/21	4,453,563	-	4,453,563	17,329	-	4,436,234
2007D	4.00% - 4.50%	11/28/07	08/15/27	1,369,871	-	1,369,872	-	-	1,369,872
				74,183,083	50,753,806	5,823,435	3,077,687	4,400,000	49,099,554
Drainage Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	900,000	545,000	-	75,000	310,000	160,000
2007A	3.50% - 4.25%	02/28/07	08/15/21	313,773	-	313,773	1,221	-	312,552
				1,213,773	545,000	313,773	76,221	310,000	472,552
Sanitary and Storm Sewer									
2001B	4.00%-5.10%	08/01/01	08/01/21	850,000	520,000	-	80,000	260,000	180,000
2003A	1.80%-4.125%	03/01/03	08/15/17	161,037	125,537	-	17,357	-	108,180
2003B	2.375%-5.00%	08/14/03	08/15/18	1,502,500	480,068	-	419,906	-	60,162
2003C	2.70%-5.50%	11/24/03	08/15/23	68,895	62,266	-	2,701	-	59,565
2004C	3.10%-5.00%	11/23/04	08/15/24	216,295	198,362	-	8,023	-	190,339
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	-	30,768	-	664,441
2007A	3.50% - 4.25%	02/28/07	08/15/21	263,165	-	263,165	1,024	-	262,141
2007D	4.00% - 4.50%	11/28/07	08/15/27	400,077	-	400,077	-	-	400,077
				4,632,332	2,556,596	663,242	559,779	260,000	2,400,059
Street Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,981,500	1,255,000	-	170,000	685,000	400,000
2003A	1.80%-4.125%	03/01/03	08/15/17	1,167,529	830,279	-	115,714	-	714,565
2003B	2.375%-5.00%	08/14/03	08/15/18	793,050	262,488	-	86,802	-	175,686
2003C	2.70%-5.50%	11/24/03	08/15/23	890,554	804,870	-	34,906	-	769,964
2004B	3.10%-4.25%	10/07/04	08/15/20	2,264,270	1,110,890	-	213,840	-	897,050
2004C	3.10%-5.00%	11/23/04	08/15/24	560,307	513,853	-	20,782	-	493,071
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	-	172,922	-	3,734,256
2007A	3.50% - 4.25%	02/28/07	08/15/21	693,340	-	693,340	2,698	-	690,642
2007D	4.00% - 4.50%	11/28/07	08/15/27	10,643,834	-	10,643,834	-	-	10,643,834
				26,366,281	12,149,277	11,337,174	817,664	685,000	21,983,787
Trafficway Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	16,428,500	9,375,000	-	615,000	7,315,000	1,445,000
2003A	1.80%-4.125%	03/01/03	08/15/17	3,598,403	3,148,403	-	179,358	-	2,969,045
2003B	2.375%-5.00%	08/14/03	08/15/18	14,633,860	10,998,055	-	1,388,835	-	9,609,220
2003C	2.70%-5.50%	11/24/03	08/15/23	4,820,346	4,356,562	-	188,951	-	4,167,611
2004B	3.10%-4.25%	10/07/04	08/15/20	21,002,980	18,334,721	-	1,572,481	-	16,762,240
2004C	3.10%-5.00%	11/23/04	08/15/24	1,546,660	1,418,428	-	57,367	-	1,361,061
2005B	3.50%-5.00%	11/29/05	08/15/25	2,224,255	2,224,255	-	-	-	2,224,255

continued…

continued…

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2007

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2007	Issued	Retired	Refunded	Principal Outstanding 12/31/2007
Trafficway Improvements									
2006A	4.00%-4.25%	11/28/06	08/15/26	3,193,094	3,193,094	-	141,318	-	3,051,776
2007A	3.50% - 4.25%	02/28/07	08/15/21	7,404,046	-	7,404,046	28,809	-	7,375,237
2007D	4.00% - 4.50%	11/28/07	08/15/27	349,554	-	349,554	-	-	349,554
				75,201,698	53,048,518	7,753,600	4,172,119	7,315,000	49,314,999
Park Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,910,000	1,405,000	-	135,000	995,000	275,000
2003A	1.80%-4.125%	03/01/03	08/15/17	755,012	595,262	-	52,071	-	543,191
2003B	2.375%-5.00%	08/14/03	08/15/18	842,161	2,744	-	2,744	-	-
2003C	2.70%-5.50%	11/24/03	08/15/23	1,114,000	1,006,818	-	43,665	-	963,153
2004B	3.10%-4.25%	10/07/04	08/15/20	6,111,940	5,314,000	-	458,000	-	4,856,000
2004C	3.10%-5.00%	11/23/04	08/15/24	4,433,207	4,065,654	-	164,432	-	3,901,222
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	-	196,699	-	4,247,703
2007A	3.50% - 4.25%	02/28/07	08/15/21	1,007,113	-	1,007,113	3,919	-	1,003,194
2007D	4.00% - 4.50%	11/28/07	08/15/27	2,321,663	-	2,321,663	-	-	2,321,663
				25,057,421	18,951,803	3,328,776	1,056,530	995,000	20,229,049
Taxable Pension Obligation									
2004A	4.00%-5.00%	08/12/04	08/15/15	13,385,000	11,385,000	-	1,045,000	-	10,340,000
				13,385,000	11,385,000	-	1,045,000	-	10,340,000
Total all general obligation bonds (A)				$ 220,039,589	$ 149,390,000	$ 29,220,000	$ 10,805,000	$ 13,965,000	$ 153,840,000
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	-	2,205,000	-	28,420,000
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**	**$ -**	**$ 2,205,000**	**$ -**	**$ 44,665,000**
Revenue Bonds (C):									
2001A	5.30%-6.00%	12/01/01	08/01/19	25,365,000	1,020,000	-	-	500,000	520,000
2004A	2.00%-6.00%	02/19/04	08/01/33	46,180,000	43,410,000	-	-	960,000	42,450,000
2005A	4.00%-7.50%	12/09/05	08/01/35	14,875,000	14,395,000	-	-	205,000	14,190,000
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	-	-	345,000	22,255,000
2007B	4.625% - 4.75%	07/17/07	08/01/37	5,210,000	-	5,210,000	-	-	5,210,000
2007C	0.06	07/17/07	08/01/25	2,140,000	-	2,140,000	-	-	2,140,000
Total all revenue bonds				**$ 148,745,000**	**$ 113,800,000**	**$ 7,350,000**	**$ -**	**$ 2,010,000**	**$ 119,140,000**
Total all bonded indebtedness				**$ 415,654,589**	**$ 310,060,000**	**$ 36,570,000**	**$ 13,010,000**	**$ 15,975,000**	**$ 317,645,000**

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.

Revenues

Overview

The revenue estimated to finance the 2009 budget totals $207.6 million. This includes revenues for the General Fund, Special Revenue funds, Internal Service funds, and Enterprise funds. The 2009 total is an increase of $5.3 million or 2.6 percent from the 2008 revised estimate of $202.3 million. The table on the following page breaks out the 2007 actual revenue and the estimates for 2008 and 2009 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 $0.9 million or 1.43 percent. The demand for property tax revenue decreases by $0.2 million in 2009. All other sources combined are increased by 2.0 percent. Sales tax revenue increases by 2.0 percent, intergovernmental revenue by 22.1 percent. Most other sources are increase from 1.0 percent to 2.5 percent.

In the Special Revenue Funds, overall revenue grows by 1.9 percent from 2007. However, there are significant year to year differences among the various funds. Revenue is increased for both the General Improvement Fund and Special Liability Expense Fund because one-time fund balance was relied on to fund 2008 operations. The golf course operations are being shifted from an enterprise fund to the Parks and Recreation Fund, so that fund realizes a 10.2 percent gain. The Special Street Fund will receive an additional transfer from the Combined Utilities Fund and motor fuels tax receipts are expected to increase modestly, resulting in an overall 8.7 percent increase.

In the Enterprise Funds, the 4.0 percent increase is tied to rate increases for the utilities. Revenue from these increases is used for debt service on infrastructure improvements, system expansion, and to restore cash balances. For 2007, overall rates increased anywhere from 3.1 percent to 7.1 percent between the three major utilities. Parking Fund revenue is projected to decrease slightly because of projected lower interest earnings. The Golf Course revenue declines due to the operational shift described in the preceding paragraph.

The Internal Service Funds are financed with payments from the various operating funds for services rendered in support of the City organization. Generally, fees remain stable in 2009. Revenue to the Information Technology Fund was increased by over $600,000 to cover the cost of the lease purchase payment for the Enterprise Resource Planning System.

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, 2008 Supplement to 7th Edition,* the *Budget Tips* put out by the League of Kansas Municipalities, 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 $6.3 million has been budgeted in the appropriated miscellaneous or contingency line as balance for 2009. This will give the City an unappropriated fund balance of 9.2 percent of revenue. There are two other major operating funds that receive property tax revenue, the Zoo Fund and the Parks and Recreation Fund. These funds are provided an "unappropriated" fund balance of 3.0 percent and 3.8 percent, respectively. 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	2007	2008	2009	Dollar Change	Percent Change
General Property Tax	$ 29,989,260	$ 32,493,726	$ 32,973,891	$ 480,165	1.5%
Sales Taxes	35,022,648	36,370,000	37,393,073	1,023,073	2.8%
Motor Vehicle Taxes	3,343,126	3,343,779	3,382,477	38,698	1.2%
Other Taxes	7,765,568	7,653,868	8,794,311	1,140,443	14.9%
Intergovernmental Revenue	12,672,516	12,622,880	12,741,339	118,459	0.9%
Licenses and Permits	13,532,237	13,469,400	13,406,530	(62,870)	-0.5%
Fees for Services	74,472,327	81,329,241	86,372,708	5,043,467	6.2%
Fines and Court Costs	2,692,905	2,554,353	2,611,068	56,715	2.2%
Miscellaneous Revenue	10,266,297	7,494,094	5,331,915	(2,162,179)	-28.9%
Transfers	8,062,335	4,996,958	4,596,506	(400,452)	-8.0%
Total Revenue	$ 197,819,219	$ 202,328,299	$ 207,603,818	$ 5,275,519	2.6%

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 assessed valuation inside the City has averaged a 3.6 percent increase with a low of a minus 0.2 percent and a high of a plus 5.6 percent. During the early budget development phase, conversations with the County Appraiser combined with past year averages and known law changes 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 2008 was $2.7 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 2008 for 2009 receipts was $1,039.7 million, consisting of $886.4 million in real property (RAV), $76.2 million in personal property (PPAV), and $77.2 million in "utilities", 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 3.4 percent, slightly less than the 3.5 percent growth of the prior year. Personal property experienced a significant decline of 18.3 percent following the 2007 drop of 13.4 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 impacted funding for the 2008 budget, 90.0 percent of the difference was reimbursed. The Secretary of Revenue determines the difference between tax year 2005 and the future tax year. For budget year 2009, the reimbursement will be set at 70.0 percent. The State assessed or corporate values decreased $13.0 million or 14.4 percent. The overall rate of change was a negative 0.1 percent from the $1,040.6 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

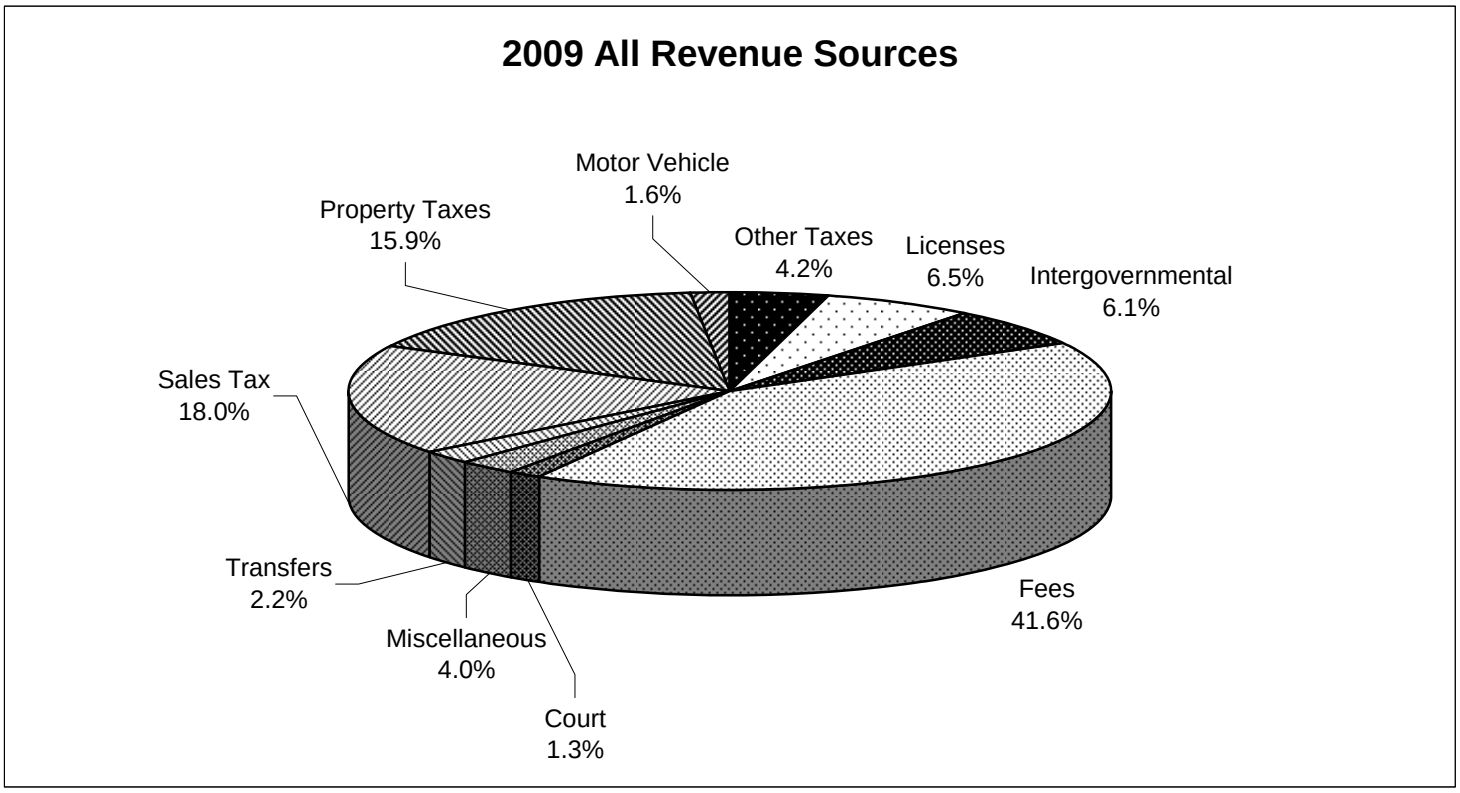
Property taxes are allocated to the General Fund, the General Improvement Fund, the Special Liability Expense Fund, the Parks and Recreation Fund, the Zoo Fund and the General Bond and Interest Fund. The last fund is used for payment of debt service. Property tax receipts for the 2008 budget are divided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

• General Fund	36.1%	11.805 mills
• General Improvement Fund	2.7%	0.873 mills
• Special Liability Fund	1.5%	0.500 mills
• Parks & Recreation Fund	16.8%	5.501 mills
• Zoo Fund	4.5%	1.458 mills
• Bond and Interest Fund (Debt Service)	38.4%	12.545 mills
	100.0%	32.682 mills

The formula for property taxes is:

(Tax $ Needed) ÷ (RAV + PPAV + MCC) *1000 = mill levy

For 2008... assessed values decreased by about 0.1 percent. The City's 2008 tax rate increases by 0.225 mills, from 32.457 mills to 32.682 mills. Overall revenue increases by 0.6 percent for the 2009 budget.



Retailer Sales Taxes

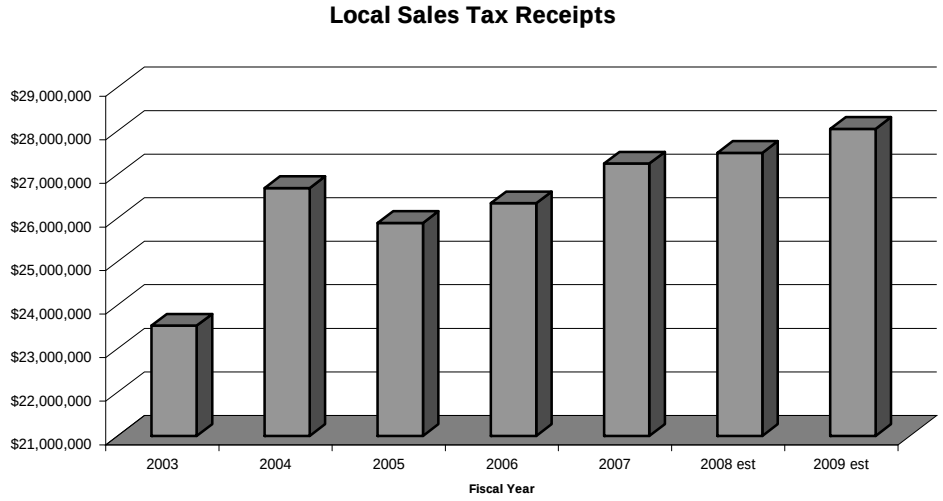
Sales tax is the principal non-property tax revenue source available to cities in Kansas. The rate in Topeka is currently 7.45 percent. The 2002 Kansas Legislature passed several revenue enhancements in Senate Bill 39 to help fund the state's FY 2003 budget. The state sales and compensating use tax rates 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 the 2004 Legislature made it permanent (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)

The 2003 Kansas Legislature also 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 emerged.

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 trend analysis to determine sales tax projections.



For 2007, the 1.0 percent city sales tax generated revenues of $27.3 million, an increase of $1.0 million or 3.5 percent from 2006 collections of $26.3 million. They were $0.3 million or 1.1 percent above the estimate of $26.97 million. The 2008 estimate was left at the original figure of $27.5 million, which is 0.9 percent higher than 2007. Year-to-date collections indicate actual collections should exceed the estimate. However, the impact of the economic downturn has yet to be seen. A 2.0 percent growth rate is predicted for 2009 with total collections projected at $28.1 million. The graph shows sales and use tax collections since 2003.

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 2007 through budgeted 2009, the relative numbers are:

	2007 ($)	2007 (%)	2008 ($)	2008 (%)	2009 ($)	2009 (%)
Property Taxes	29,033,288	51.6	32,493,726	54.2	32,973,891	54.0
Sales Taxes	27,255,401	48.4	27,500,000	45.8	28,050,000	46.0

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 made in May of 2008 assumes moderate growth and a stable economy for the Midwest, with reservations. Last year there were concerns about possible impacts of the sub-prime mortgage crisis. Those impacts, most notably the credit crisis, are rolling through the financial sector and all levels of government. On the positive side, unemployment remains fairly low for the Topeka Metropolitan Statistical Area (MSA), but still at 5.5 percent for September 2008 up 1.1 percent from the September 2007 rate and higher than the statewide rate of 4.8 percent.

For 2008… the City is using a projection of $28.1 million, 2.0 percent greater than the 2008 revised estimate.

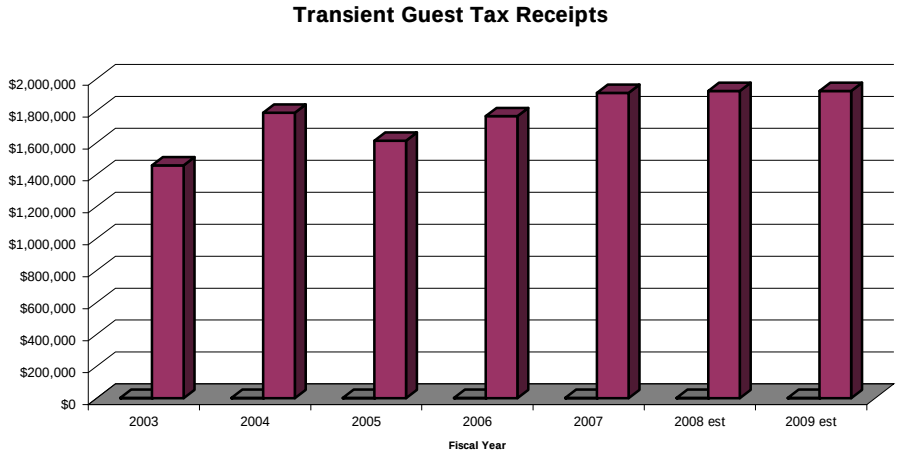
Motor Vehicle Property Tax

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 2007 were $3,343,126. For 2008, $3,343,779 is estimated, an insignificant change. The 2009 estimate is $3,382,477.

For 2009… the estimate of $3,382,477 is an increase of 1.2 percent from 2008.

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 $300,000 in 2008 to $200,000 in 2009. The PILOTs made by the City's enterprise funds and to the General Fund to reflect the estimated property taxes and franchise fees they would pay if they were privately owned were held flat, overall increasing by $20,001.



For 2009… the PILOTs for the three utilities and Parking Garages were increased by 0.4 percent overall.

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 2007 revenue was $1,913,492, which was $303,491 above the estimate. The estimate for both 2008 and 2009 is $1,925,000. 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. However, the group decided not to renew its contract after 2008. These factors contributed to there being no increase in the receipts estimate for 2009. The table on the prior page compares receipts since 2003.

For 2009… The Transient Guest Tax estimate is held at the 2008 level.

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. These dollars must be spent on the construction or maintenance of streets and roadways. The City of Topeka receives both direct SCCHF payments from the state of Kansas and a little less than half of the distribution to Shawnee County. In 2007, actual receipts of $5,194,698 were $106,782 less than the estimate. 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 $5.5 million for 2008, an increase of 5.1 percent from 2007, and $5.8 million for 2009, an increase of 5.7 percent.

For 2009…SCCHF aid was forecast at $5.8 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 2007 collections totaled $1,441,932. The estimates for 2008 and 2009 are $1,562,400 and $1,555,884 respectively. Shawnee County provides the estimates.

For 2009…Liquor by the drink revenue is expected to decline slightly, 0.4 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 $11.28 million was collected in 2007, up from $10.54 million in 2006.

A change in Kansas law in the oversight of the franchise agreement for cable communications had an effect beginning in 2008. The City's franchise agreement with Cox Cable will terminate and Cox Cable will come under state oversight. The franchise fee rate is to remain the same, and it does not appear as if the change in regulation will impact franchise fee collections.

For 2009…revenue from Franchise Fees is expected to increase by 2.5 percent overall, from $11.0 million to $11.2 million.

Building permits and business licenses account for approximately $2.2 million in revenue in 2009, down from $2.5 million in 2008. 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 and the gradually declining housing market. However, this has been a solid revenue source the last few years. These estimates are made primarily by the expert city employees who have knowledge of the business or activity.

For 2009…Licenses, permits and franchise fees revenue is expected to decline by 0.4 percent overall and increase by 1.8 percent for the General Fund.

Fees & Service Charges

This is the largest category of revenues to the City totaling $81.3 million in 2008 and $86.4 million in 2009. In 2009 $62.6 million of the total is from enterprise funds, primarily the utilities. A total of $4.5 million is generated for the General Fund.

Also found here are $3.1 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 necessary capital infrastructure improvements and restore cash balances. In April 2008, the City Council approved Ordinance 19074 which increased the water rates by 24.3% in 2008, 1.8% in 2009, 1.7% in 2010, and 1.8% in 2011. The new rates went into effect May 1, 2008. The ordinance also established new monthly wholesale water rates and allowed for a change in the minimum charge/month from cubic feet to gallons. Wastewater rates were increased by 4% in each of the years 2008 through 2011, and a one time increase in the minimum service charge was also approved. The City Council also approved a one time increase in the stormwater rates of 17% in 2008 to assist paying the City's share of repairs that are planned for the levees along the Kansas River. 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 $56.0 million in 2008 to $59.8 million in 2009. 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 2009...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.

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. The other sources are parking fine and drug alcohol school fees. In 2007 total collections were $2.7 million, a decrease from the $3.1 million collected in 2006. The decline was a result of lower Municipal Court collections. The decline is tied to a change in ordinance on Driving While Suspended. It was estimated that the change would reduce revenue by $375,000. The estimate for 2008 from the Municipal Court is $2.2 million and $2.3 million for 2009, a 1.3 percent increase. The Parking Fund receives the revenue collected from parking fines. For parking fine revenue, about $296,000 is estimated for both 2008 and 2009.

For 2009...revenue overall is expected to grow by 2.2 percent. General Fund revenue will increase by 1.3 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 $107,000 for both 2008 and 2009. The contributions to the Retirement Reserve Fund remain steady at $600,000 in both 2008 and 2009. Contributions to the Kansas Police and Fire Rate Equalization Fund were suspended for 2009 because of adequate reserves and future needs. Revenues from special assessments are expected to remain level for 2009. 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 2009, $200,000 is transferred from the General Fund for demolition of unsafe structures. The largest transfer is $3.6 million from the Half-Cent Sales Tax Fund to the Bond and Interest Fund to pay debt service on the Topeka Boulevard Bridge. Other transfers include those from the Transient Guest Tax Fund to the Parks and Recreation Fund, Zoo Fund and General Fund and transfers to Capital Projects funds.

For 2009... Overall revenue transfers will increase by $0.6 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 2009 will be within two percent (±2%) of estimates. After the budget was approved, the national and the world economies went through the meltdown fomented by the sub-prime credit practices of the last several years. Many experts tell us we are either in or about to enter a worldwide recession. While Topeka's local economy has been stable and its housing market was not overheated by super-inflated prices, it is difficult to have much confidence in projections for revenue growth. Selling municipal bonds, an everyday occurrence a couple of months ago, has become a nail-biting experience. As of right now, 2009 is viewed as a year of uncertainty.

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 the 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) whish was abolished in 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.

Revenues

Revenue From All Funding Sources

	2007 Actual	2008 Revised	2009 Adopted	Percent Change
General Fund	$ 66,970,469	$ 67,312,834	$ 68,256,563	1.4%
Special Revenue Funds				
Special Alcohol	480,644	520,800	518,628	-0.4%
General Improvement	1,269,924	926,644	987,644	6.6%
Special Liability Expense	210,357	107,066	527,106	392.3%
Parks and Recreation	8,980,581	8,842,731	9,745,432	10.2%
Zoo Improvement Fund	1,500	2,000	2,000	0.0%
City Zoo	2,362,872	2,435,202	2,285,851	-6.1%
Golf Improvement Reserve	20,032	20,000	20,000	0.0%
Transient Guest Tax	1,913,492	1,925,000	1,925,000	0.0%
Unsafe Structures Demolition	202,700	200,000	200,000	0.0%
Retirement Reserve	604,894	600,000	600,000	0.0%
KP&F Rate Equalization	298,296	285,000	-	-100.0%
Neighborhood Revitalization	25,496	45,904	45,000	100.0%
Historic Asset Preservation	-	106,159	110,000	100.0%
Half-Cent Sales Tax	7,959,301	8,870,000	9,047,400	2.0%
Special Street Repair	5,340,608	5,728,353	6,229,360	8.7%
General Bond & Interest	19,461,917	19,430,143	19,637,513	1.1%
Park Land Acquisition	65,917	65,000	65,000	0.0%
CDBG Funds	4,649,707	4,347,596	4,194,041	-3.5%
ADSAP Fee Fund	39,411	47,137	47,378	0.5%
Capital Projects	1,700,000	1,025,000	285,000	100.0%
Other Federal Grants	1,206,519	417,589	554,514	32.8%
Subtotal	56,794,168	55,947,324	57,026,867	1.9%
Enterprise Funds				
Public Parking	2,999,408	3,067,447	3,040,052	-0.9%
Combined Utilities	53,876,095	59,306,010	62,406,000	5.2%
Golf	626,555	713,000	154,637	-78.3%
Subtotal	57,502,058	63,086,457	65,600,689	4.0%
Subtotal Operating Funds	181,266,695	186,346,615	190,884,119	2.4%
Internal Service Funds				
Information Technology	3,747,260	3,360,299	4,075,865	21.3%
Fleet Management	1,371,392	1,392,885	1,407,699	1.1%
Workers' Comp Self Insurance	1,430,600	1,345,000	1,365,000	1.5%
Vehicle Physical Damage Self Insurance	76,759	168,500	168,500	0.0%
Employee Group Health Insurance	9,724,057	9,560,000	9,555,000	-0.1%
Risk Management Reserve	88,462	40,000	40,000	0.0%
Unemployment Compensation	113,994	115,000	107,635	-6.4%
Subtotal	16,552,524	15,981,684	16,719,699	4.6%
Total Revenue	$ 197,819,219	$ 202,328,299	$ 207,603,818	2.6%

Revenues

General Fund Revenue

	2007 Actual	2008 Revised	Percent Change	2009 Adopted	Dollar Difference	Percent Change
TAXES AND ASSESSMENTS:						
General Property Tax-Current	10,650,482	12,019,922	12.9%	11,868,282	(151,640)	-1.3%
General Property Tax-Delinquent	153,722	200,000	30.1%	200,000	-	0.0%
NRA Rebates	-	(210,861)	0.0%	(169,799)	41,062	-19.5%
Motor Vehicle/RV Tax	1,183,367	1,200,956	1.5%	1,270,225	69,269	5.8%
Local Sales Tax	27,255,401	27,500,000	0.9%	28,050,000	550,000	2.0%
Payment in lieu of Debt Service	400,000	300,000	-25.0%	200,000	(100,000)	-33.3%
PAYMENT IN LIEU OF TAX:						
IRB Distribution	79,287	78,830	-0.6%	84,017	5,187	6.6%
Water	2,200,000	2,284,000	3.8%	2,130,000	(154,000)	-6.7%
Water Pollution Control	2,065,000	2,065,000	0.0%	2,325,000	260,000	12.6%
Parking Garages	179,562	169,999	-5.3%	155,000	(14,999)	-8.8%
Golf Course	4,500	3,000	-33.3%	-	(3,000)	-100.0%
Heartland Park	-	70,000	100.0%	-	(70,000)	0.0%
Stormwater Utility	460,000	475,000	3.3%	477,000	2,000	0.4%
Neighborhood Revitalization Act	191,735	22,000	0.0%	22,000	-	0.0%
Other	25,000	-	0.0%	-	-	-
TOTAL PAYMENT IN LIEU OF TAX	5,205,084	5,167,829	-0.7%	5,193,017	25,188	0.5%
TOTAL TAXES AND ASSESSMENTS	44,848,056	46,177,846	3.0%	46,611,725	433,879	0.9%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax Gross Receipts	480,644	520,800	8.4%	518,628	(2,172)	-0.4%
Machinery & Equipment Reimbursement	-	131,053	0.0%	285,811	154,758	-
Shawnee County	51,386	51,385	0.0%	54,469	3,084	6.0%
Other	28,606	-	-100.0%	-	-	-
TOTAL INTERGOVERNMENTAL	560,636	703,238	25.4%	858,908	155,670	22.1%
TOTAL LICENSES	293,892	319,800	8.8%	294,400	(25,400)	-7.9%
TOTAL PERMITS	1,445,944	1,409,900	-2.5%	1,396,700	(13,200)	-0.9%
UTILITY FRANCHISE						
Gas Service	4,014,158	4,000,000	-0.4%	4,080,000	80,000	2.0%
Electric	4,971,018	5,000,000	0.6%	5,206,730	206,730	4.1%
Southwestern Bell	519,448	500,000	-3.7%	470,000	(30,000)	-6.0%
Other	19,107	78,700		78,700	-	0.0%
Cablevision	1,764,097	1,400,000	-20.6%	1,414,000	14,000	1.0%
TOTAL UTILITY FRANCHISE	11,287,828	10,978,700	-2.7%	11,249,430	270,730	2.5%
TOTAL LIC., PERMITS, FRANCHISES	13,027,664	12,708,400	-2.5%	12,940,530	232,130	1.8%
TOTAL FEES FOR SERVICES	4,540,796	4,416,050	-2.7%	4,471,700	55,650	1.3%
MUNICIPAL COURT						
COURT FINES	1,613,691	1,506,000	-6.7%	1,506,000	-	0.0%
COURT COSTS	741,886	706,200	-4.8%	761,200	55,000	7.8%
TOTAL MUNICIPAL COURT	2,355,577	2,212,200	-6.1%	2,267,200	55,000	2.5%
OTHER						
Environmental Code Assessments	103,105	107,000	3.8%	107,000	-	0.0%
Interest on Investments	696,422	550,000	-21.0%	570,000	20,000	3.6%
Rents	204,194	230,000	12.6%	230,000	-	0.0%
Other (includes transfers)	634,019	208,000	-67.2%	199,500	(8,500)	-4.1%
TOTAL OTHER REVENUES	1,637,740	1,095,000	-33.1%	1,106,500	11,500	1.1%
TOTAL GENERAL FUND REVENUE	**66,970,469**	**67,312,734**	**0.5%**	**68,256,563**	943,829	**1.4%**

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. 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 that 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.

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.
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 in 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.

Debt Management Policy. The purpose of the debt management policy it 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.

- 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 Manger 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 2008 and 2009 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)

- 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 an ***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 an 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, 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, Half-Percent 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, recreation programs and golf course.

The Zoo Fund was established to record the expenditures and receipts related to the operation of the City Zoo.

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.

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.

Budget Fund Descriptions

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.

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

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

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

Internal Service funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies. These funds are 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.

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.

Budget Fund Descriptions

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, 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 for the operation of the bus system.

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 $ 187.92

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 18, 2008
2nd insertion
3 rd insertion
4th insertion
5th insertion
6th insertion

Dawn Cromwell

SUBSCRIBED AND SWORN TO before me this 18th day of July A.D. 2008.

DENISE HILL Notary Public - State of Kansas Appt. Expires

Denise Hill
Notary Public

My commission expires December 1, 2008.

Approved

Judge

Budget Hearing

Published in THE TOPEKA METRO NEWS July 18, 2008

NOTICE OF BUDGET HEARING

NOTICE OF HEARING 2009 BUDGET

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 29th day of July, 2008 at 6:00 p.m. in 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 2008 Tax to be Levied (published below) establish the maximum limits of the 2009 Budget. The Estimated Tax Rate in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Fund	2007 Actual Expenditures	2007 Actual Tax Rate	2008 Budget/Est. of Expenditures	2008 Actual Tax Rate	2009 City Manager Expenditures	2009 Amount of 2008 Tax/Levied	2009 Estimated Tax Rate
General	67,992,716	11.044	67,990,287	11.944	76,880,107	14,517,825	13.942
General Improvement	1,096,963	1.268	1,101,000	0.769	1,285,000	1,215,972	1.168
Special Liability Expense	454,931	0.772	696,759	0.073	769,276	522,098	0.501
Park & Recreation	9,213,908	5.257	8,824,012	5.888	10,068,122	5,925,414	5.690
Lid	2,271,633	1.408	2,322,478	1.685	2,365,588	1,549,081	1.487
General Bond & Interest	19,998,133	11.600	19,986,184	12.598	21,489,606	13,028,047	12.511
Special Alcohol & Drug	520,019		750,000		620,000		
Zoo Improvement			8,743		2,000		
Golf Course Improvement Reserve	72,035		90,531		20,000		
Transient Guest Tax	1,719,250		2,029,162		2,181,000		
Capital Project Planning	179,428						
Outside Structures Removal	24,415		216,303		328,285		
Retirement Reserve	519,981		600,000		1,263,880		
ICRAT Rate Equalization	88,170		125,000		1,371,273		
Neighborhood Revitalization			71,400		45,000		
Historic Preservation Fund			146,919		228,497		
Half-Cent Sales Tax (JEDO)	7,822,753		11,738,779		12,728,292		
Special Street	5,965,001		5,926,102		6,083,099		
Metropolitan Planning	419,552						
Park Land Acquisition			237,395		65,917		
Public Parking	3,566,442		3,753,673		3,653,164		
Information Technology	3,296,255		3,656,628		4,387,639		
Fleet Services	1,354,321		1,386,384		1,565,823		
Combined Utility	52,085,633		54,567,952		58,160,751		
Public Golf Course	853,731		796,295				
Workers Comp Self Insurance	2,697,448		3,587,362		1,472,471		
Vehicle Physical Damage Self-Ins	229,239		229,400		230,000		
Employee Group Health Insurance	5,571,836		9,100,000		9,953,000		
Risk Management Reserve							
Unemployment Compensation	79,845		141,000		141,000		
Capital Projects	1,700,000		1,025,000		585,000		
Totals	189,693,636	30.747	198,064,748	32.457	217,309,271	36,757,437	33.299
Less Transfers	7,770,662		4,866,799		5,081,643		
Net Expenditures	$181,922,974		$193,197,949		$212,227,628		
Total Tax Levied	31,519,986		33,739,818		36,757,437		
Assessed Valuation	1,025,183,449		1,040,553,093		1,041,325,053		

Outstanding Indebtedness

January 1,	2007	2008	Estimated 2009
GO Bonds	$165,635,000	$170,085,000	$172,000,000
Revenue Bonds	144,425,000	147,560,000	145,560,000
KDHE Revolving Loan	99,678,715	93,119,354	95,000,000
Temporary Notes	11,470,000	9,200,000	10,000,000
Lease Purchase Principal	746,539	896,518	4,078,648
	$421,955,254	$420,860,872	$426,638,648

Taxes Levied for Other Agencies:	2007		2008		Estimated 2009		
Topeka Metro Transit	3,239,204	3.000	3,912,543	3.000	3,915,006	3,123,975	3.000
Downtown Improvement Dist	187,178	0.000	180,000	0.000	181,865	0.000	0.000

Brenda Younger
City Clerk

SEAL OF TOPEKA CAPITAL CITY INCORPORATED KANSAS

(Published in the Topeka Metro News August 27, 2008)

ORDINANCE NO. 19146

AN APPROPRIATION ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr., approving and adopting the operating budget for the City of Topeka, for the year 2009, and appropriating the amounts for the purpose as set forth therein.

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

Section 1. *Budget incorporated by reference as a part of this Ordinance.* The operating budget for the City of Topeka, Kansas, for the year 2009 as set forth in a 36 page document in the format prescribed by the Director of Accounts and Reports of the Kansas Department of Administration, as required by law, which has been published in a summary format together with a notice of public hearing, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as if it were set forth herein in its entirety.

Section 2. *Budget approved and adopted.* The operating budget as described and incorporated by reference in Section 1 above is hereby approved and adopted as the operating budget for the year 2009.

Section 3. *Funds appropriated by budget.* The budget as approved and adopted herein shall constitute and shall be declared to be appropriations for the funds and departments as set forth therein, and the appropriations thus made shall not be used for any other purpose. No money in any fund or fund type shall be used to pay for any indebtedness created in excess of the amount appropriated for such fund or fund type, or for the departments of such fund or fund type as referred to in the operating budget. The appropriations made herein are for the year 2009 and no expenditures shall be incurred as being authorized by such appropriations prior to January 1, 2009 or subsequent to

December 31, 2009.

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

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

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.

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

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

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

PASSED and APPROVED by the City Council August 19, 2008.

CITY OF TOPEKA, KANSAS

William W. Bunten, Mayor

ATTEST:

Brenda Younger, City Clerk

SEAL OF TOPEKA CAPITAL CITY INCORPORATED FEB. 14, 1857 KANSAS

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 2008 Ad Valorem Tax to be Levied are within statutory limitations for the 2009 Budget.

Page No.	Fund No.	Fund Name / Adopted Budget & Financial Statements	Statutory Authority	2009 Adopted Budget: Expenditures	2009 Adopted Budget: Amount of 2008 Ad Valorem Tax	County Clerk's Use Only
		Appropriation Ordinance				
		Published Budget for Public Hearing				
a		Certificate				
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	74,644,431	12,259,935	
5	230	GENERAL IMPROVEMENT	KSA 79-1950a; Charter Ordinance #7	985,000	906,072	
6	236	SPECIAL LIABILITY EXPENSE	KSA 75-6110	766,410	519,137	
7	265	PARK & RECREATION	KSA 12-1301; City Code Sec. 102	9,862,464	5,712,968	
8	268	ZOO FUND	Administrative; KSA 12-1301	2,332,994	1,514,411	
9	301	GENERAL BOND & INTEREST	KSA 10-113	21,489,606	13,028,047	
10	228	SPECIAL ALCOHOL AND DRUG	KSA 79-41a04	620,000		
11	267	ZOO IMPROVEMENT	City Code Section 2-328	2,000		
12	269	GOLF COURSE IMPROVEMENT RESERVE	City Code Section 2-333	20,000		
13	271	TRANSIENT GUEST TAX	KSA 12-1697; Charter Ord. #69	2,181,000		
14	282	CAPITAL PROJECTS PLANNING	KSA 12-1, 118; Ordinance #15687	-		
15	285	UNSAFE STRUCTURES REMOVAL	KSA 12-1750; Ordinance #16918	328,285		
16	286	RETIREMENT RESERVE	Administrative	1,263,880		
17	287	KP&F RATE EQUALIZATION	Administrative	1,371,773		
18	288	NEIGHBORHOOD REVITALIZATION	KSA 12-17,114 et seq.	45,000		
19	289	HISTORIC ASSET PRESERVATION	City Code Section 2-331	228,497		
20	290	HALF-CENT SALES TAX	Administrative; Interlocal Agreement	12,728,292		
21	291	SPECIAL STREET REPAIR	KSA 12-1,119	6,068,995		
22	429	METROPOLITAN PLANNING	Ordinance #18125	-		
23	519	PARK LAND ACQUISITION	City Code Section 2-326	65,917		
24	601	PUBLIC PARKING	KSA 13-1379	3,637,299		
25	613	INFORMATION TECHNOLOGY	City Code Section 2-144	4,359,816		
26	614	FLEET MANAGEMENT	Ordinance #15665	1,543,299		
27		COMBINED UTILITY	City Code Chapter 146, Article 1	58,011,286		
28	634	GOLF	City Code Section 29-207	-		
29	640	WORKERS COMP SELF INS	KSA 12-2615	1,421,169		
30	641	VEHICLE PHYSICAL DAMAGE SELF INS	KSA 12-2615	230,000		
31	642	EMPLOYEES GROUP HEALTH INSURANCE	Administrative; KSA 12-2615	9,953,000		
32	643	RISK MANAGEMENT RESERVE	KSA 12-2615	-		
33	644	UNEMPLOYMENT COMPENSATION	Administrative; KSA 12-2615	141,000		
34	840	CAPITAL PROJECTS	KSA 12-1, 118; Ordinance #15687	285,000		
				214,586,413	33,940,570	
		Interfund Elimination		(4,596,506)		
		Total		209,989,907		

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	3,915,006	3,123,975
36	DOWNTOWN IMPROVEMENT DISTRICT	Ordinance #17456; #17505	181,865	-

Proof of Publication of Notice of Hearing and Budget Summary

Final Assessed Valuation _____]

State Use Only

Received _____]

Reviewed by _____] Assisted by: N/A

Follow-up: Yes _____ No_____]

Attest:_____,2008

County Clerk

Norton N. Bonaparte, Jr. , City Manager

COMPUTATION TO DETERMINE LIMIT FOR 2009 BUDGET

1	Total tax levy amount in 2008 budget				+	$ 33,739,818
2	Debt service levy in 2008 budget				-	13,096,075
3	**Tax levy excluding debt service**					20,643,743
	2008 Valuation Information for Valuation Adjustments:					
4	**New Improvements**			+ 13,987,432		
5	**Increase in personal property for 2008:**					
5a	Personal property 2008	+	73,024,716			
5b	Personal property 2007	-	90,985,542			
5c	Increase in personal property (5a minus 5b)			+ -		
6	**Valuation of annexed territory for 2008**					
6a	Real estate	+	457,222			
6b	State assessed	+	-			
6c	New improvements	-	-			
6d	Total adjustment			+ 457,222		
7	**Valuation of property that has changed in used during 2009**					
7a	Real estate	+	8,271,099			
7b	State assessed	+	-			
7c	New Improvements	-	-			
7d	Total adjustment			+ 8,271,099		
8	**Total valuation adjustment (sum of 4, 5c, 6d & 7d)**			22,715,753		
9	Total estimated July 1, 2008 valuation		1,041,325,058			
10	**Total valuation less valuation adjustment (9 minus 8)**			1,018,609,305		
11	Factor for increase (8 divided by 10)			0.02230		
12	Amount of increase (11 times 3)				+	460,355
13	**Maximum Tax Levy, excluding debt service, without Ordinance or Resolution (3 plus 12)**					$ 21,104,098
14	**Debt Service Levy in this 2009 budget**					13,028,047
15	**Maximum levy, including debt service, without a Resolution (13 plus 14)**					$ 34,132,145

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

2008 Funds with a Tax Levy	Actual Amount of 2007 Tax Levy	County Treasurer's Estimate for Year 2009		
		MVT	RVT	16/20 M Veh Tax
101 GENERAL	$ 12,416,579	$ 1,255,229	$ 7,873	$ 7,123
230 GENERAL IMPROVEMENT	799,383	80,616	507	816
236 SPECIAL LIABILITY EXPENSE	75,642	7,672	48	111
265 PARK & RECREATION	5,601,167	566,420	3,552	3,390
268 ZOO	1,750,972	177,081	1,111	908
301 BOND AND INTEREST	13,096,075	1,323,960	8,304	7,481
TOTAL	$ 33,739,818	$ 3,410,978	$ 21,395	$ 19,829

0.10110
MVT Factor

0.00063
RVT Factor

0.00059
16/20M Factor

SCHEDULE OF 2009 BUDGETED TRANSFERS

Fund Trans From:	Fund Trans To:	Actual 2007	2008	2009	Statute
101 GENERAL	CAPITAL PROJECTS	$ 800,000	$ -	$ -	KSA 12-1, 118
101 GENERAL	285 UNSAFE STRUCTURES	200,000	200,000	200,000	KSA 12-1, 118; KSA 12-1751
101 GENERAL	265 PARKS AND RECREATION	467,032	-	-	Administrative; KSA 12-101a
101 GENERAL	268 ZOO	230,979	-	-	Administrative; KSA 12-101a
230 GENERAL IMPROVEMENT	101 GENERAL	13,827	-	-	KSA 79-2934
230 GENERAL IMPROVEMENT	CAPITAL PROJECTS	700,000	801,000	85,000	KSA 12-1, 118
271 TRANSIENT GUEST TAX	265 PARKS AND RECREATION	115,000	145,000	129,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	101 GENERAL	60,000	60,000	53,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	CAPITAL PROJECTS (Overland Station)	200,000	200,000	200,000	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	268 ZOO	87,000	55,000	48,500	KSA 12-1697; Charter Ord. #69
271 TRANSIENT GUEST TAX	289 HISTORIC PRESERVATION	-	106,159	110,000	KSA 12-1697; Charter Ord. #69
282 CAPITAL PROJECTS PLANNING	301 BOND AND INTEREST	179,428	-	-	KSA 12-1, 118; Ordinance #15687
290 HALF-CENT SALES TAX	301 BOND AND INTEREST	4,389,518	3,405,799	3,571,006	KSA 79-2934
429 PLANNING	101 GENERAL	119,552	-	-	KSA 79-2958
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
	Total	$ 8,062,336	$ 4,972,958	$ 4,596,506	

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

Name & purpose of debt		Date of issue	Interest rate %	Amount of Bonds issued	Amount Outstanding 01/01/2008	Date due Interest	Date due Principal	Amount due 2008 Interest	Amount due 2008 Principal	Amount due 2009 Interest	Amount due 2009 Principal
General Obligation Bonds 2001-A (Pkg. Gar.)		03/01/01	4.05 - 5.125	6,240,000	6,110,000	2/15 & 8/15	8/15	301,743	135,000	296,140	140,000
General Obligation Bonds 2001-B Rfdg		08/01/01	4.00 - 5.10	29,665,000	3,260,000	2/15 & 8/15	8/15	138,565	-	140,723	-
General Obligation Bonds 2003-A, Rfdg		03/01/03	1.80 - 4.125	6,205,000	4,705,000	2/15 & 8/15	8/15	168,698	400,000	158,698	415,000
General Obligation Bonds 2003-B, Rfdg		08/14/03	3.00 - 4.00	24,905,000	14,885,000	2/15 & 8/15	8/15	451,751	2,465,000	393,208	2,470,000
General Obligation Bonds 2003-C		11/24/03	2.70 - 5.50	11,225,000	9,705,000	2/15 & 8/15	8/15	398,840	450,000	374,090	465,000
Taxable General Obligation Bonds 2004-A		08/12/04	4.00 - 5.00	13,385,000	10,340,000	2/15 & 8/15	8/15	499,925	1,090,000	450,875	1,135,000
General Obligation Bonds 2004-B, Rfdg		10/07/04	3.00 - 4.25	39,125,000	30,200,000	2/15 & 8/15	8/15	1,016,303	3,090,000	923,603	3,045,000
General Obligation Bonds 2004-C		11/23/04	3.00 - 5.00	6,875,000	6,050,000	2/15 & 8/15	8/15	230,468	265,000	222,518	270,000
General Obligation Bonds 2005-A		02/17/05	3.30 - 5.50	5,635,000	5,220,000	2/15 & 8/15	8/15	214,170	215,000	204,495	220,000
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	50,000
Taxable General Obligation Bonds 2005-C		11/29/05	4.875 - 5.25	5,070,000	4,155,000	2/15 & 8/15	8/15	211,919	480,000	185,519	470,000
General Obligation Bonds 2006-A		11/28/06	4.00 - 4.25	13,670,000	13,065,000	2/15 & 8/15	8/15	532,606	470,000	513,806	490,000
General Obligation Bonds 2006-B		11/28/06	4.00 - 4.375	7,570,000	7,570,000	2/15 & 8/15	8/15	318,750	140,000	313,150	145,000
General Obligation Bonds 2007-A		02/28/07	3.50 - 4.25	14,135,000	14,080,000	2/15 & 8/15	8/15	571,758	1,100,000	527,758	65,000
General Obligation Bonds 2007-D		11/28/07	4.00 - 4.50	15,085,000	15,085,000	2/15 & 8/15	8/15	446,334	350,000	611,215	530,000
General Obligation Bonds		Est 10/08	4.00 - 4.50	21,800,000		2/15 & 8/15	8/15	-	-	600,000	400,000
Total General Obligation Bonds				$230,000,000	$153,840,000			$5,920,114	$10,650,000	$6,334,082	$10,310,000
			Less portion paid from parking fund (2001-A & 2006-B)					(620,493)	(275,000)	(609,290)	(285,000)
			General property and special tax supported bonds					$5,299,621	$10,375,000	$5,724,792	$10,025,000
Combined Utility Revenue	2001-A	12/01/01	4.80 - 6.25	25,365,000	520,000	2/1 & 8/1	8/1	27,300	520,000	-	-
Combined Utility Refunding	2004-A	02/19/04	2.00 - 6.00	46,180,000	42,450,000	2/1 & 8/1	8/1	1,884,561	980,000	1,825,761	1,005,000
Combined Utility Revenue	2005-A	12/08/05	4.00 - 7.50	14,875,000	14,190,000	2/1 & 8/1	8/1	800,025	215,000	791,425	225,000
Combined Utility Refunding	2006-A	10/18/06	4.25 - 4.375	32,375,000	32,375,000	2/1 & 8/1	8/1	1,393,719	-	1,393,719	-
Combined Utility Refunding	2006-B	10/18/06	4.00 - 5.00	22,600,000	22,255,000	2/1 & 8/1	8/1	942,150	160,000	935,750	705,000
Combined Utility Refunding	2007-B	07/17/07	4.625 - 4.75	5,210,000	5,210,000	2/1 & 8/1	8/1	254,800	-	245,263	-
Combined Utility Revenue Taxable	2007-C	07/17/07	6.00	2,140,000	2,140,000	2/1 & 8/1	8/1	133,393	10,000	127,800	45,000
Total Revenue Bonds				$148,745,000	$119,140,000			$5,435,948	$1,885,000	$5,319,718	$1,980,000
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	250,000
Topeka Boulevard Bridge - 2006		06/15/06	4.00 - 5.00	30,625,000	28,420,000	6/15 & 12/15	12/15	1,256,756	2,315,000	1,141,006	2,430,000
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	274,769	-	274,769	185,000
Total Other Bonds				$46,870,000	$44,665,000			$1,990,564	$ 2,315,000	$1,874,814	$ 2,865,000
KDHE Revolving Loan (WPC)		01/27/93	3.50	$109,519,667	$72,535,217	12/1 & 6/1	12/1 & 6/1	2,236,650	5,001,580	2,186,173	5,351,737
KDHE Revolving Loan (Water)		04/06/98	3.10	31,496,543	21,227,468	12/1 & 6/1	12/1 & 6/1	660,962	1,090,906	824,253	1,270,504
Total KDHE Revolving Loans				$141,016,210	$93,762,685			$2,897,612	$6,092,486	$3,010,426	$6,622,241
Temporary Notes Series 2007-A		11/28/06	3.390	9,200,000	9,200,000	11/01/08	11/01/08	288,489	9,200,000		
Temporary Notes Series 2008-A		Est 10/08	3.75	16,700,000	-			-	-	626,250	16,700,000

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 1/1/2008	Payments Due 2008	Payments Due 2009
Telephone Equipment & Switches	8/30/2001	120	5.89	1,105,852	567,272	146,182	146,182
Telecommunications Infrastructure - Additional	3/18/2004	99	4.91	82,041	48,016	12,116	12,116
Fire Breathing Apparatus	11/22/2005	60	3.89	452,245	295,293	99,006	99,006
Enterprise Resource Planning Software & Install	9/1/2007	6 yrs	3.83	3,857,239	3,340,428	-	642,873
Total Lease Purchase Agreements				$ 5,497,377	$ 4,251,009	$ 257,304	$ 900,177

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: GENERAL FUND 101				
FUND BALANCE, BEGINNING	$ 10,872,736	$ 8,087,568	$ 7,065,321	$ 6,387,868
REVENUE:				
TAXES AND ASSESSMENTS:				
General Property Tax-Current	9,956,917	10,650,482	12,019,922	12,259,935
General Property Tax - Uncollectible	-	-	-	(391,653)
General Property Tax-Delinquent	232,091	153,722	200,000	200,000
NRA Rebate		-	(210,861)	(169,799)
Motor Vehicle/RV Tax	1,125,274	1,183,367	1,200,956	1,270,225
Local Sales Tax	26,344,949	27,255,401	27,500,000	28,050,000
Environmental Code Assessments	35,726	103,105	107,000	107,000
Payment in lieu of Debt Service	499,402	400,000	300,000	200,000
PAYMENT IN LIEU OF TAX:				
State of Kansas	-	25,000	-	-
IRB Distribution	43,867	79,287	78,830	84,017
Water--Combined Utility	2,127,000	2,200,000	2,284,000	2,130,000
Water Pollution Control--Combined Utility	1,969,315	2,065,000	2,065,000	2,325,000
Parking Garages	192,000	179,562	169,999	155,000
Golf Course	4,500	4,500	3,000	-
Heartland Park	-	-	70,000	-
Stormwater Utility--Combined Utility	423,127	460,000	475,000	477,000
Neighborhood Revitalization Act	-	191,735	22,000	22,000
TOTAL PAYMENT IN LIEU OF TAX	4,759,809	5,205,084	5,167,829	5,193,017
TOTAL TAXES AND ASSESSMENTS	42,954,168	44,951,161	46,284,846	46,718,725
INTERGOVERNMENTAL REVENUE:				
Liquor Tax Gross Receipts	489,350	480,644	520,800	518,628
Machinery & Equipment Reimbursement	-	-	131,153	285,811
Shawnee Co/Community Resources Council	50,200	51,386	51,385	54,469
Other	21,193	28,606	-	-
TOTAL INTERGOVERNMENTAL	560,743	560,636	703,338	858,908
TOTAL LICENSES	351,314	293,892	319,800	294,400
TOTAL PERMITS	1,437,046	1,445,944	1,409,900	1,396,700
UTILITY FRANCHISE				
Gas Service	3,449,271	4,014,158	4,000,000	4,080,000
Electric	5,233,159	4,971,018	5,000,000	5,206,730
Southwestern Bell	577,306	519,448	500,000	470,000
Other	986	19,107	78,700	78,700
Cablevision	1,277,631	1,764,097	1,400,000	1,414,000
TOTAL UTILITY FRANCHISE	10,538,353	11,287,828	10,978,700	11,249,430
TOTAL LICENSES, PERMITS & FRANCHISES	12,326,713	13,027,664	12,708,400	12,940,530
TOTAL FEES FOR SERVICES	4,476,685	4,540,796	4,416,050	4,471,700
MUNICIPAL COURT				
TOTAL MUNICIPAL COURT FINES	2,064,735	1,613,691	1,506,000	1,506,000
TOTAL MUNICIPAL COURT COSTS	1,002,726	741,886	706,200	761,200
TOTAL MUNICIPAL COURT	3,067,461	2,355,577	2,212,200	2,267,200

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
OTHER				
Interest on Investments	587,133	696,422	550,000	570,000
Rents	120,570	204,194	230,000	230,000
Other	1,076,661	5,138	148,000	146,500
Transfer from Transient Guest Tax	60,000	60,000	60,000	53,000
Transfer from Planning Fund	-	119,552	-	-
Transfer from General Improvement Fund	54,598	13,827	-	-
Transfer from Worker Comp Fund	-	435,502	-	-
TOTAL OTHER REVENUES	1,898,962	1,534,635	988,000	999,500
Subtotal Revenue	$ 65,284,732	$ 66,970,469	$ 67,312,834	$ 68,256,563
TOTAL BALANCE AND REVENUE	$ 76,157,468	$ 75,058,037	$ 74,378,155	$ 74,644,431
EXPENDITURES:				
CITY COUNCIL				
Personnel Services	238,976	247,143	247,619	247,844
Contractual Services	33,803	31,755	35,042	33,161
Commodities	3,544	1,222	2,245	5,075
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	(33)	-	-	-
TOTAL CITY COUNCIL	276,290	280,120	284,906	286,080
MAYOR				
Personnel Services	156,174	152,110	108,579	108,898
Contractual Services	21,816	16,335	18,991	19,807
Commodities	3,715	5,152	3,930	3,930
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	233	-	-	-
TOTAL MAYOR	181,938	173,597	131,500	132,635
CITY MANAGER				
Personnel Services	523,896	566,514	811,379	759,390
Contractual Services	157,051	184,027	191,012	196,830
Commodities	4,661	23,951	11,300	15,600
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CITY MANAGER	685,608	774,492	1,013,691	971,820
LEGAL				
Personnel Services	1,251,284	1,235,126	1,285,744	1,292,494
Contractual Services	143,601	143,011	130,984	128,326
Commodities	32,641	30,042	34,000	34,000
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	(37,566)	-	-	-
TOTAL LEGAL	1,389,960	1,408,179	1,450,728	1,454,820
FINANCIAL SERVICES				
Personnel Services	1,405,870	1,452,582	1,562,638	1,576,675
Contractual Services	327,665	350,976	308,608	313,041
Commodities	16,823	22,152	32,600	18,600
Capital Outlay	-	-	-	-
Other Financial Uses	(10,272)	-	-	-
Net Prior/Current Year Encumbrances	76,437	-	-	-
TOTAL FINANCIAL SERVICES	1,816,523	1,825,710	1,903,846	1,908,316

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
MUNICIPAL COURT				
Personnel Services	1,165,469	1,291,405	1,305,624	1,315,155
Contractual Services	491,127	494,144	450,203	451,210
Commodities	14,731	22,133	28,341	51,225
Capital Outlay	-	-	6,645	19,616
Net Prior/Current Year Encumbrances	(39,945)	-	-	-
TOTAL MUNICIPAL COURT	1,631,382	1,807,682	1,790,813	1,837,206
HUMAN RESOURCES				
Personnel Services	586,523	552,143	550,547	582,364
Contractual Services	207,104	199,601	225,286	225,480
Commodities	13,054	23,895	22,922	18,750
Capital Outlay	-	6,882	-	-
Net Prior/Current Year Encumbrances	(14,373)	-	-	-
TOTAL HUMAN RESOURCES	792,308	782,521	798,755	826,594
HUMAN RELATIONS COMMISSION				
Personnel Services	208,197	270,926	202,379	221,506
Contractual Services	33,172	23,503	35,621	41,217
Commodities	5,815	2,946	6,935	7,035
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL HUMAN RELATIONS COMMISSION	247,184	297,375	244,935	269,758
POLICE				
Personnel Services	22,457,289	23,427,695	24,482,346	25,168,659
Contractual Services	2,656,624	2,714,194	2,737,757	2,964,589
Other Payments & costs	189	177	75	-
Commodities	1,493,595	1,275,667	1,286,450	1,468,121
Capital Outlay	774,235	-	64,000	64,000
Net Prior/Current Year Encumbrances	(91,351)	-	-	-
TOTAL POLICE	27,290,581	27,417,733	28,570,628	29,665,369
FIRE				
Personnel Services	17,293,890	17,894,383	18,446,042	18,420,174
Contractual Services	909,942	980,575	890,572	914,468
Other Payments & costs	(3,814)	-	-	-
Commodities	440,098	657,750	518,809	535,558
Capital Outlay	56,095	36,956	-	-
Net Prior/Current Year Encumbrances	(39,574)	-	-	-
TOTAL FIRE	18,656,637	19,569,664	19,855,423	19,870,200
PUBLIC WORKS				
Personnel Services	6,428,399	6,693,689	6,712,200	6,030,769
Contractual Services	3,915,615	3,701,009	3,798,916	3,914,818
Commodities	551,812	516,955	578,956	553,429
Capital Outlay	143,852	257,737	221,146	198,395
Other Financial Uses	(669,317)	(694,947)	(603,112)	(650,042)
Net Prior/Current Year Encumbrances	94,213	-	-	-
TOTAL PUBLIC WORKS	10,464,574	10,474,443	10,708,106	10,047,369

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
METROPOLITAN PLANNING				
Personnel Services	706,799	788,521	758,215	795,661
Contractual Services	134,588	142,428	115,289	113,626
Commodities	11,217	6,108	6,625	7,148
Capital Outlay	-	50	-	-
Net Prior/Current Year Encumbrances	86,270	-	-	-
TOTAL PLANNING	938,874	937,107	880,129	916,435
CONTRIBUTIONS TO OTHER AGENCIES				
Jayhawk Area Agency on Aging	27,000	30,500	27,000	13,700
Topeka Cemetery Association	100,000	100,000	100,000	80,000
Keep America Beautiful	15,000	15,000	15,000	12,000
Community Resource Council	100,400	102,771	102,771	95,577
Topeka Performing Arts Center	395,000	300,000	300,000	-
Downtown Topeka Inc.	-	-	125,000	125,000
Shawnee County Family Resource Center	55,000	55,000	55,000	44,000
Youth and Social Services	316,484	273,420	280,670	190,570
Project Health Access	100,000	100,000	100,000	80,000
Battered Women's Task Force	30,000	30,000	30,000	24,000
Housing and Credit Counseling	78,000	78,000	78,000	62,400
Success by Six	31,159	41,545	41,545	33,236
Community First Abbot Center	-	-	167,000	133,600
Net Prior/Current Year Encumbrances	9,686	-	-	-
TOTAL CONTRIBUTIONS TO AGENCIES	1,257,729	1,126,236	1,421,986	894,083
MISCELLANEOUS PROVISIONS				
Debt Reduction & Capital Improvement	-	-	-	-
TOTAL MISCELLANEOUS PROVISIONS	-	-	-	-
INTERFUND TRANSFERS				
Transfer to Unsafe Structures Fund	200,000	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		230,979	-	-
Transfer to Miscellaneous Grants Fund	55,195	-	-	-
Clearing Account	-	-	-	-
TOTAL INTERFUND TRANSFERS	2,322,006	1,698,011	200,000	200,000
MISC NON-DEPARTMENTAL				
Personnel Services	(1,354,806)	(1,920,276)	(2,314,849)	(2,520,288)
Contractual Services	463,637	422,972	127,981	624,204
Care of Prisoners	1,111,528	858,765	900,000	900,000
Other Payments and Costs	1,456	29,101	20,000	20,000
NRA Rebate		-	-	-
Commodities	26,484	21,977	1,709	35,500
Capital Outlay & Reserve		-	-	-
Miscellaneous (Contingency)	288,532	-	-	6,304,330
Net Prior/Current Year Encumbrances	(418,525)	7,307	-	-
TOTAL MISC NON-DEPARTMENTAL	118,306	(580,154)	(1,265,159)	5,363,746
TOTAL GENERAL FUND EXPENDITURES	68,069,900	67,992,716	67,990,287	74,644,431
RESIDUAL EQUITY TRANSFER IN (OUT)				
OPERATING TRANSFERS OUT				
LESS: RESERVES				
FUND BALANCE, ENDING	$ 8,087,568	$ 7,065,321	$ 6,387,868	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: GENERAL IMPROVEMENT 230				
FUND BALANCE, BEGINNING	$ 226,846	$ 28,751	$ 201,712	$ 27,356
REVENUE:				
General Property Tax-Current	142,099	1,220,367	773,846	906,072
General Property Tax-Uncollectible	-	-	-	(28,945)
General Property Tax-Delinq	20,557	13,615	15,500	15,500
NRA Special Fund	-	-	-	-
NRA Rebate	-	-	(23,808)	(10,932)
Machinery & Equipment Reimbursement	-	-	15,057	18,401
Motor Vehicle/RV Tax	37,528	17,006	137,012	82,139
Other Revenue	-	9,851	-	-
IRB Distribution	626	9,085	9,037	5,409
Subtotal Revenue	200,810	1,269,924	926,644	987,644
TOTAL BALANCE AND REVENUE	427,656	1,298,675	1,128,356	1,015,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	99,006	98,285	100,000	700,000
OTHER PAYMENTS AND COSTS		284,851	200,000	200,000
NRA Rebate		-		
COMMODITIES				
CAPITAL OUTLAY		-	-	-
MISCELLANEOUS (Contingency)				
TOTAL EXPENDITURES	99,006	383,136	300,000	900,000
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT (General Fund)		13,827	-	
OPERATING TRANSFERS OUT (Bldg Imp)	99,899	700,000	801,000	85,000
OPERATING TRANSFERS OUT (HOME Grant)	200,000	-	-	-
NET OPERATING TRANSFERS	299,899	713,827	801,000	85,000
UNAPPROPRIATED FUND BALANCE, ENDING	$ 28,751	$ 201,712	$ 27,356	$ 30,000

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: SPECIAL LIABILITY EXPENSE 236				
FUND BALANCE, BEGINNING	$ 960,524	$ 1,073,578	$ 828,997	$ 239,304
REVENUE:				
General Property Tax-Current	251,989	165,596	73,226	519,137
General Property Tax-Uncollectible	-	-	-	(16,584)
General Property Tax-Delinq	20,557	13,615	15,500	15,500
NRA Rebate	-	-	(3,320)	(1,038)
Machinery & Equipment Reimbursement	-	-	2,045	1,746
Motor Vehicle/RV Tax	15,158	29,913	18,768	7,831
IRB Distribution	1,110	1,233	1,228	514
Other (Levy Reduction/Revenue Offset)	-		(381)	-
Subtotal Revenue	288,814	210,357	107,066	527,106
TOTAL BALANCE AND REVENUE	1,249,338	1,283,935	936,063	766,410
EXPENDITURES:				
PERSONNEL SERVICES	107,293	110,768	114,719	109,410
CONTRACTUAL SERVICES	43,517	302,297	485,315	485,000
OTHER PAYMENTS AND COSTS	25,298	39,049	96,725	97,000
COMMODITIES	-	2,824	-	-
NRA Rebate	-	-	-	-
MISCELLANEOUS (Contingency)	-		-	75,000
Net Prior/Current Year Encumbrances	(348)		-	-
TOTAL EXPENDITURES	175,760	454,938	696,759	766,410
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS	-	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	$ 1,073,578	$ 828,997	$ 239,304	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: PARK & RECREATION 265				
FUND BALANCE, BEGINNING	$ 672,273	$ 706,640	$ 473,313	$ 492,032
Equity Transfer out				
REVENUE:				
General Property Tax-Current	5,286,193	5,069,468	5,422,233	5,712,968
General Property Tax-Uncollectible	-	-	-	(182,505)
General Property Tax-Delinq	53,049	39,529	45,000	45,000
NRA Special Fund	-	-	-	-
NRA Rebate	-	-	(100,570)	(76,597)
Motor Vehicle/RV Tax	633,218	628,448	572,021	573,182
IRB Distribution	23,289	37,740	37,524	37,900
Licenses and permits	156	124	-	-
Liquor Gross	489,350	480,644	520,800	518,628
Machinery & Equipment Reimbursement	-	-	55,698	128,931
Fees for Service	1,757,762	1,792,726	1,789,025	2,691,925
Rent of Property	105,506	113,481	113,000	131,000
Transfer from Transient Guest Tax Fund	115,000	115,000	145,000	129,000
Transfer from Workers Comp Fund		50,466	-	-
Transfer from General Fund		467,032	-	-
Transfer from Water Pollution Control	125,000	-	-	-
Other Revenues	36,833	185,923	243,000	36,000
Subtotal Revenue	8,625,356	8,980,581	8,842,731	9,745,432
TOTAL BALANCE AND REVENUE	9,297,629	9,687,221	9,316,044	10,237,464
EXPENDITURES:				
PERSONNEL SERVICES	5,591,326	5,658,790	5,966,910	6,193,226
CONTRACTUAL SERVICES	2,173,970	2,235,552	1,861,461	2,429,711
OTHER PAYMENTS AND COSTS	26,470	22,376	25,542	48,500
NRA Rebate	-	-	-	-
COMMODITIES	768,930	829,051	835,722	900,656
CAPITAL OUTLAY	167,768	201,126	134,377	290,371
MISCELLANEOUS (Contingency)	-	-	-	-
OTHER FINANCING USES (Golf Transfer)	-	-	-	-
Net Prior/Current Year Encumbrances	(137,475)	267,013	-	-
TOTAL EXPENDITURES	8,590,989	9,213,908	8,824,012	9,862,464
OPERATING TRANSFERS (OUT)				
UNAPPROPRIATED FUND BALANCE, ENDING	$ 706,640	$ 473,313	$ 492,032	$ 375,000

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: ZOO 268				
FUND BALANCE, BEGINNING	$ 89,991	$ (87,020)	$ 4,219	$ 116,943
Equity Transfer in				
REVENUE:				
General Property Tax-Current	1,417,425	1,357,678	1,695,036	1,514,411
General Property Tax-Uncollectible		-	-	(48,379)
General Property Tax-Delinq	19,363	12,825	14,600	15,000
NRA Special Fund		-	-	-
NRA Rebate			(26,937)	(23,954)
Motor Vehicle/RV Tax	163,297	168,447	153,207	179,100
IRB Distribution	6,246	10,107	10,050	11,853
Machinery & Equipment Reimbursement			16,746	40,320
Admissions	269,109	298,029	312,000	330,000
Concessions	77,098	89,496	74,500	74,500
Transfer from Transient Guest Tax Fund	-	87,000	55,000	48,500
Transfer from Worker Comp Fund	-	14,032	-	-
Transfer from General Fund	-	230,979	-	-
FOTZ Contributions	-	73,656	122,000	132,000
Other	52,700	20,623	9,000	12,500
Subtotal Revenue	2,005,238	2,362,872	2,435,202	2,285,851
TOTAL BALANCE AND REVENUE	2,095,229	2,275,852	2,439,421	2,402,794
EXPENDITURES:				
PERSONNEL SERVICES	1,440,653	1,563,465	1,563,325	1,545,243
CONTRACTUAL SERVICES	408,958	446,720	465,222	493,351
OTHER PAYMENTS AND COSTS	23,618	26,556	27,000	27,000
NRA Rebate	-	-	-	-
COMMODITIES	271,603	234,324	254,331	261,000
CAPITAL OUTLAY	51,476	375	12,600	6,400
MISCELLANEOUS (Contingency)	-	-	-	-
Net Prior/Current Year Encumbrances	(14,059)	193	-	-
				-
TOTAL EXPENDITURES	2,182,249	2,271,633	2,322,478	2,332,994
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS	-	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	$ (87,020)	$ 4,219	$ 116,943	$ 69,800

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: GENERAL BOND AND INTEREST 301				
FUND BALANCE, BEGINNING	$ 2,812,438	$ 7,793,334	$ 2,408,134	$ 1,852,093
Balance Adjustment for Bridge Reserve Asset	-	(4,849,004)	-	-
REVENUE:				
General Property Tax-Current	11,062,846	11,186,953	12,677,711	13,028,047
General Property Tax-Uncollectible	-	-	-	(416,191)
General Property Tax-Delinq	132,624	105,410	125,000	120,000
College Hill Property Tax	-	-	-	167,994
NRA Rebates	-	-	(221,672)	(179,096)
Motor Vehicle/RV Tax	1,484,244	1,315,945	1,261,815	1,270,000
STAR Heartland Park Sales Tax	53,197	57,768	140,000	200,000
TIF College Hill Sales Tax	-	-	-	95,673
IRB Distribution	48,739	83,282	82,799	88,618
Special Assessments	1,203,825	1,244,062	1,225,000	1,225,000
Intergovernmental Revenues	59,749	-	-	-
Machinery & Equipment Reimbursement	-	-	137,965	301,462
Miscellaneous Interest	987,520	144,109	155,000	165,000
Capitalized Interest STAR (Heartland)	395,127	-	-	-
Capitalized Interest TIF (College Hill)	563,276	-	274,769	-
Capitalized Interest and Debt Reserve Bridge	4,429,506	-	-	-
Sale of Bonds	-	-	-	-
Investment Earnings Bridge DSR	-	-	165,957	-
Other	5,715	6,572	-	-
Excess Bond Proceeds	551,509	748,871	-	-
Half-Cent Sales Tax Transfer	-	4,389,517	3,405,799	3,571,006
Transfer from Capital Project Planning Fund	-	179,428	-	-
Subtotal Revenue	20,977,877	19,461,917	19,430,143	19,637,513
TOTAL BALANCE AND REVENUE	23,790,315	22,406,247	21,838,277	21,489,606
EXPENDITURES:				
Payment of Principal	10,095,000	12,698,176	12,690,000	12,490,000
Payment of Interest	5,899,181	7,151,742	7,290,184	7,993,606
Fiscal Fees	2,800	2,800	6,000	6,000
Refunding of Bonds/Notes	-	-	-	-
NRA Rebate	-	-	-	-
Premium-Other Costs	-	145,395	-	-
Debt Service Reserve	-	-	-	1,000,000
				-
TOTAL EXPENDITURES	15,996,981	19,998,113	19,986,184	21,489,606
RESIDUAL EQUITY TRANSFER IN (OUT)				
UNAPPROPRIATED FUND BALANCE, ENDING	$ 7,793,334	$ 2,408,134	$ 1,852,093	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: SPECIAL ALCOHOL PROGRAM 228				
FUND BALANCE, BEGINNING	$ 279,385	$ 370,555	$ 331,180	$ 121,980
REVENUE:				
Liquor gross receipts	489,350	480,644	520,800	518,628
Miscellaneous Interest				
Subtotal Revenue	489,350	480,644	520,800	518,628
TOTAL BALANCE AND REVENUE	768,735	851,199	851,980	640,608
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS	427,702	520,019	730,000	620,000
CONTINGENCY				
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances	(29,522)			
TOTAL EXPENDITURES	398,180	520,019	730,000	620,000
FUND BALANCE, ENDING	$ 370,555	$ 331,180	$ 121,980	$ 20,608

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: ZOO IMPROVEMENT FUND 267				
FUND BALANCE, BEGINNING	$ 12,551	$ 5,243	$ 6,743	$ -
REVENUE:				
Fees for Service	1,244	1,176	2,000	2,000
Interest	540	324		
Contributions	270	-		
Subtotal Revenue	2,054	1,500	2,000	2,000
TOTAL BALANCE AND REVENUE	14,605	6,743	8,743	2,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
COMMODITIES	9,362	-	8,743	2,000
CAPITAL OUTLAY				
CONTINGENCY				
TOTAL EXPENDITURES	9,362	-	8,743	2,000
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	$ 5,243	$ 6,743	$ -	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: GOLF IMPROVEMENT RESERVE 269				
FUND BALANCE, BEGINNING	$ 99,494	$ 122,534	$ 70,531	$ -
REVENUE:				
GREEN FEES	23,040	20,032	20,000	20,000
		-	-	-
Subtotal Revenue	23,040	20,032	20,000	20,000
TOTAL BALANCE AND REVENUE	122,534	142,566	90,531	20,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
OTHER FINANCIAL USES				
CAPITAL OUTLAY	-	72,035	90,531	20,000
MISCELLANEOUS (Contingency)				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	-	72,035	90,531	20,000
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCE, ENDING	$ 122,534	$ 70,531	$ -	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: TRANSIENT GUEST TAX FUND 271				
FUND BALANCE, BEGINNING	$ 133,122	$ 274,095	$ 468,337	$ 364,175
REVENUE:				
Transient Guest Tax Receipts	1,766,633	1,913,492	1,925,000	1,925,000
Subtotal Revenue	1,766,633	1,913,492	1,925,000	1,925,000
TOTAL BALANCE AND REVENUE	1,899,755	2,187,587	2,393,337	2,289,175
EXPENDITURES:				
Conv. & Vistor Bureau	775,000	800,000	800,000	800,000
Topeka Performing Arts Center	105,000	62,000		-
Tourism Development Grants	-	395,250	663,003	840,500
Expo Centre Marketing	52,500			
Heartland Park	175,000			
Fiesta Mexicana	20,000			
Women In Action Juneteenth	10,000			
Sunflower State Games	17,500			
Net Prior/Current Year Encumbrances	32,500			
TOTAL EXPENDITURES	1,187,500	1,257,250	1,463,003	1,640,500
OPERATING TRANSFERS				
Great Overland Station	205,213	200,000	200,000	200,000
Historic Preservation Fund	57,947	-	106,159	110,000
Transfer to Parks and Recreation Fund	115,000	115,000	145,000	129,000
Transfer to General Fund	60,000	60,000	60,000	53,000
Transfer to Zoo Fund	-	87,000	55,000	48,500
FUND BALANCE, ENDING	$ 274,095	$ 468,337	$ 364,175	$ 108,175
Total Expenses and Transfers	1,625,660	1,719,250	2,029,162	2,181,000

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: CAPITAL PROJECT PLANNING 282				
FUND BALANCE, BEGINNING	$ 179,428	$ 179,428	$ -	$ -
REVENUE:				
Miscellaneous Interest				
Other				
Subtotal Revenue	-	-	-	-
TOTAL BALANCE AND REVENUE	179,428	179,428	-	-
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	-	-
OTHER PAYMENTS AND COSTS				
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	-	-	-	-
OPERATING TRANSFERS OUT to Bond and Interest Fund	-	179,428	-	-
FUND BALANCE, ENDING	$ 179,428	$ -	$ -	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: UNSAFE STRUCTURES REMOVAL 285				
FUND BALANCE, BEGINNING	$ 108,310	$ 66,303	$ 144,588	$ 128,285
Transfers from General Fund	200,000	200,000	200,000	200,000
REVENUE:				
Miscellaneous Interest				
Other	281	2,700	-	-
Subtotal Revenue	200,281	202,700	200,000	200,000
TOTAL BALANCE AND REVENUE	308,591	269,003	344,588	328,285
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	242,731	126,791	216,303	328,285
OTHER PAYMENTS AND COSTS				
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances	(442)	(2,376)		
TOTAL EXPENDITURES	242,289	124,415	216,303	328,285
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 66,302	$ 144,588	$ 128,285	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: RETIREMENT RESERVE 286				
FUND BALANCE, BEGINNING	$ 650,873	$ 578,967	$ 663,880	$ 663,880
Transfers from General Fund				
REVENUE:				
Transfer in from KPERS Insured Only				
Charges for services from payroll	581,717	604,894	600,000	600,000
	581,717	604,894	600,000	600,000
TOTAL BALANCE AND REVENUE	1,232,590	1,183,861	1,263,880	1,263,880
EXPENDITURES:				
PERSONNEL SERVICES	653,623	519,981	600,000	1,263,880
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	653,623	519,981	600,000	1,263,880
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 578,967	$ 663,880	$ 663,880	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: KP&F RATE EQUALIZATION 287				
FUND BALANCE, BEGINNING	$ 754,057	$ 1,001,647	$ 1,211,773	$ 1,371,773
Transfers from General Fund				
REVENUE:				
Charges for services from payroll	284,141	298,296	285,000	-
	284,141	298,296	285,000	-
TOTAL BALANCE AND REVENUE	1,038,198	1,299,943	1,496,773	1,371,773
EXPENDITURES:				
PERSONNEL SERVICES	36,551	88,170	125,000	1,371,773
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	36,551	88,170	125,000	1,371,773
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 1,001,647	$ 1,211,773	$ 1,371,773	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: NEIGHBORHOOD REVITALIZATION 288				
FUND BALANCE, BEGINNING	$ -	$ -	$ 25,496	$ -
Intergovernmental Revenue	-	25,496	45,904	45,000
	-	25,496	45,904	45,000
TOTAL BALANCE AND REVENUE	-	25,496	71,400	45,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	71,400	45,000
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	-	-	71,400	45,000
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ -	$ 25,496	$ -	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: Historic Preservation Fund 289				
FUND BALANCE, BEGINNING	$ 101,310	$ 159,257	$ 159,257	$ 118,497
Transfer from Transient Guest Tax	57,947	-	106,159	110,000
	57,947	-	106,159	110,000
TOTAL BALANCE AND REVENUE	159,257	159,257	265,416	228,497
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	123,885	228,497
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TRANSFER TO CAPITAL PROJECT (Sumner School)			23,034	
TOTAL EXPENDITURES	-	-	146,919	228,497
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 159,257	$ 159,257	$ 118,497	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: Half-Cent Sales Tax Fund 290				
FUND BALANCE, BEGINNING	$ 3,574,344	$ 6,413,123	$ 6,549,671	$ 3,680,892
Half-Cent County Sales Tax	7,502,107	7,767,247	8,870,000	9,047,400
Interest	102,210	192,054	-	-
	7,604,317	7,959,301	8,870,000	9,047,400
TOTAL BALANCE AND REVENUE	11,178,661	14,372,424	15,419,671	12,728,292
EXPENDITURES:				
PAYMENT TO JEDO	3,433,150	3,433,236	8,332,980	9,157,286
TRANSFER TO WATER				
TRANSFER FOR TRAFFICWAY PROJECTS	398,700			
TRANSFER TO BRIDGE IMPROVEMENTS	933,688			
TRANSFER TO BOND & INTEREST FUND		4,389,517	3,405,799	3,571,006
TOTAL EXPENDITURES	4,765,538	7,822,753	11,738,779	12,728,292
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 6,413,123	$ 6,549,671	$ 3,680,892	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: SPECIAL STREET REPAIR 291				
FUND BALANCE, BEGINNING	$ 1,951,761	$ 1,623,413	$ 999,020	$ 801,271
Transfers from General Fund				
REVENUE:				
Intergovernmental Motor Fuel/State	3,634,620	3,609,546	3,559,000	3,629,870
Intergovernmental Motor Fuel/County	1,744,803	1,585,152	1,898,040	2,135,890
Special Assessments	-	-	7,713	-
Highway Maintenance-links	16,404	16,404	16,404	16,404
Sale of Abandoned Vehicles	110,840	9,900	110,840	110,840
Other	143,177	119,606	136,356	136,356
Transfer from Combined Utilities Fund	200,000	-	-	200,000
Subtotal Revenue	5,849,844	5,340,608	5,728,353	6,229,360
TOTAL BALANCE AND REVENUE	7,801,605	6,964,021	6,727,373	7,030,631
EXPENDITURES:				
PERSONNEL SERVICES	2,233,630	2,536,790	2,401,337	2,548,447
CONTRACTUAL SERVICES	2,486,296	2,114,312	1,879,709	2,150,458
OTHER PAYMENTS AND COSTS	951	-	3,000	3,000
COMMODITIES	808,944	863,603	1,126,522	1,158,308
CAPITAL OUTLAY	797,947	474,281	515,534	208,782
MISCELLANEOUS (Contingency)		-	-	-
Net Prior/Current Year Encumbrances	(149,576)	(23,985)	-	-
TOTAL EXPENDITURES	6,178,192	5,965,001	5,926,102	6,068,995
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	$ 1,623,413	$ 999,020	$ 801,271	$ 961,636

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 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		-	-	-
Subtotal Revenue	-	-	-	-
TOTAL BALANCE AND REVENUE	40,674	119,552	-	-
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		119,552	-	-
FUND BALANCE, ENDING	$ 119,552	$ -	$ -	$ -

City of Topeka, Kansas

Summary of Resources and Appropriations

General Operating Fund

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: PARK LAND ACQUISITION 519				
FUND BALANCE, BEGINNING	$ 61,630	$ 107,395	$ 173,312	$ 917
REVENUE:				
BUILDING PERMITS	66,225	65,917	65,000	65,000
		-	-	-
Subtotal Revenue	66,225	65,917	65,000	65,000
TOTAL BALANCE AND REVENUE	127,855	173,312	238,312	65,917
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
OTHER FINANCIAL USES				
CAPITAL OUTLAY	20,460	-	237,395	65,917
MISCELLANEOUS (Contingency)				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	20,460	-	237,395	65,917
RESIDUAL EQUITY TRANSFER		-	-	-
FUND BALANCE, ENDING	$ 107,395	$ 173,312	$ 917	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: PUBLIC PARKING 601				
NET ASSETS, BEGINNING	$ 9,963,172	$ 9,662,856	$ 9,095,822	$ 8,404,596
REVENUE:				
Fees for Services	2,376,442	2,513,838	2,692,022	2,706,537
Parking Meter Fines	271,023	297,917	295,016	296,490
Interest	236,467	176,101	70,000	26,000
Other Revenue	13,834	11,552	10,409	11,025
Subtotal Revenue	2,897,766	2,999,408	3,067,447	3,040,052
TOTAL BALANCE AND REVENUE	12,860,938	12,662,264	12,163,269	11,444,648
EXPENDITURES:				
PERSONNEL SERVICES	733,032	763,475	844,056	850,764
CONTRACTUAL SERVICES	789,220	1,005,475	1,209,355	843,923
PAYMENTS IN LIEU OF TAXES	192,000	179,562	160,660	155,000
OTHER PAYMENTS AND COSTS	(315,740)	-	107	107
COMMODITIES	91,519	65,020	(127,401)	119,045
DEBT SERVICE	560,480	534,560	625,758	609,640
DEPRECIATION	648,169	618,350	746,138	858,820
PAYMENTS IN LIEU OF DEBT SERVICE	499,402	400,000	300,000	200,000
TOTAL EXPENDITURES	3,198,082	3,566,442	3,758,673	3,637,299
NET ASSETS	$ 9,662,856	$ 9,095,822	$ 8,404,596	$ 7,807,349

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: INFORMATION TECHNOLOGY 613				
NET ASSETS, BEGINNING	$ (221,390)	$ 233,590	$ 684,495	$ 388,166
REVENUE:				
Fees for Services	3,516,309	3,552,505	3,165,299	3,875,865
Intergovernmental				
Other Revenue		-	-	-
Fiber Franchise Fees	218,806	194,655	195,000	200,000
Lease Purchase Payments	-	100	-	-
Transfers from Other Funds				
Subtotal Revenue	3,735,115	3,747,260	3,360,299	4,075,865
TOTAL BALANCE AND REVENUE	3,513,725	3,980,850	4,044,794	4,464,031
EXPENDITURES:				
PERSONNEL SERVICES	1,007,846	988,585	1,092,570	1,154,794
CONTRACTUAL SERVICES	1,467,558	1,693,810	2,052,057	2,698,693
OTHER PAYMENTS AND COSTS	51,187	39,448	32,454	24,942
COMMODITIES	183,567	100,376	179,547	181,387
CAPITAL OUTLAY	-	-	-	-
DEPRECIATION	569,977	474,036	300,000	300,000
TOTAL EXPENDITURES	3,280,135	3,296,255	3,656,628	4,359,816
NET ASSETS	$ 233,590	$ 684,495	$ 388,166	$ 104,215

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: FLEET MANAGEMENT 614				
NET ASSETS, BEGINNING	$ 723,871	$ 769,033	$ 786,104	$ 792,605
REVENUE:				
Fees for Services	1,288,426	1,370,677	1,392,885	1,407,699
Refunds and Recoveries	-			
Other	910	715		
Subtotal Revenue	1,289,336	1,371,392	1,392,885	1,407,699
TOTAL BALANCE AND REVENUE	2,013,207	2,140,425	2,178,989	2,200,304
EXPENDITURES:				
PERSONNEL SERVICES	1,015,662	1,058,640	1,100,026	1,199,880
CONTRACTUAL SERVICES	125,689	157,801	156,140	173,419
OTHER PAYMENTS AND COSTS	-	13,376	-	-
COMMODITIES	51,041	56,763	59,850	110,000
CAPITAL OUTLAY	-	-	-	-
DEPRECIATION	52,433	67,741	64,727	60,000
OTHER FINANCING USES	(651)	-	5,641	-
RESERVED FOR ENCUMBRANCES	-			
TOTAL EXPENDITURES	1,244,174	1,354,321	1,386,384	1,543,299
NET ASSETS	$ 769,033	$ 786,104	$ 792,605	$ 657,005

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: COMBINED UTILITIES FUND				
NET ASSETS, BEGINNING	$ 181,801,334	$ 182,879,246	$ 184,669,688	$ 189,407,746
REVENUE:				
Taxes and Assessments	-	2,440	-	-
Permits	495,976	243,877	501,000	201,000
Fees for Services	46,392,906	48,988,060	55,972,460	59,845,210
Interest Income	2,505,942	1,768,307	1,732,080	1,659,790
Gain (loss) on Disposal of Fixed Assets	12,268	442,430	-	-
Miscellaneous	13,753	659,407	1,100,470	700,000
Other Financing Sources	1,673,822	1,771,574	-	-
Subtotal Revenue	51,094,667	53,876,095	59,306,010	62,406,000
TOTAL BALANCE AND REVENUE	232,896,001	236,755,341	243,975,698	251,813,746
EXPENDITURES:				
PERSONAL SERVICES	9,638,529	10,017,958	11,268,197	11,381,106
CONTRACTUAL SERVICES	14,769,667	12,633,036	12,346,962	13,870,067
OTHER PAYMENTS AND COSTS	4,882,079	-	278,710	241,090
PAYMENT IN LIEU OF TAXES	4,519,442	4,725,000	4,811,970	4,932,000
COMMODITIES	(2,654,780)	5,332,850	5,509,282	7,155,311
PAYMENT TO DEBT SERVICE	8,608,406	7,260,558	7,765,113	7,926,206
DEPRECIATION	5,177,060	10,760,245	11,616,951	11,437,490
OTHER FINANCIAL USES	65,709	-	-	-
TRANSFER TO SPECIAL STREET	200,000	-	-	200,000
TRANSFER TO PARKS AND REC.	125,000	-	-	-
CAPITAL OUTLAY	179,637	-	-	-
NON-CASH EXPENDITURES	4,506,006	1,356,006	970,767	868,016
TOTAL EXPENDITURES	50,016,755	52,085,653	54,567,952	58,011,286
NET ASSETS	$ 182,879,246	$ 184,669,688	$ 189,407,746	$ 193,802,460

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: GOLF 634				
NET ASSETS, BEGINNING	$ 297,639	$ 155,834	$ (71,342)	$ (154,637)
REVENUE:				
Fees for Services	649,429	611,603	713,000	-
Other Revenue	1,989	14,952	-	154,637
Transfer from General Fund				
Subtotal Revenue	651,418	626,555	713,000	154,637
TOTAL BALANCE AND REVENUE	949,057	782,389	641,658	-
EXPENDITURES:				
PERSONNEL SERVICES	263,804	130,766	102,559	-
CONTRACTUAL SERVICES	319,109	547,153	527,059	-
OTHER PAYMENTS AND COSTS	25,258	25,369	26,235	-
COMMODITIES	127,898	106,919	90,736	-
PAYMENT IN LIEU OF TAXES	-	-	-	-
DEPRECIATION	57,154	43,524	49,706	-
PAYMENT TO DEBT SERVICE	-	-	-	-
TOTAL EXPENDITURES	793,223	853,731	796,295	-
NET ASSETS	$ 155,834	$ (71,342)	$ (154,637)	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: WORKERS' COMP SELF INSURANCE 640				
NET ASSETS, BEGINNING	$ 2,564,113	$ 1,725,378	$ 458,530	$ 216,168
Operating Transfers				
REVENUE:				
Fees for Services	1,205,092	1,234,890	1,200,000	1,220,000
Miscellaneous Interest	144,070	145,848	120,000	120,000
Refunds and Recoveries	91,541	49,862	25,000	25,000
Other				
Subtotal Revenue	1,440,703	1,430,600	1,345,000	1,365,000
TOTAL BALANCE AND REVENUE	4,004,816	3,155,978	1,803,530	1,581,168
EXPENDITURES:				
PERSONNEL SERVICES	51,759	55,341	55,815	56,169
CONTRACTUAL SERVICES	1,970,851	1,670,840	1,111,547	1,115,000
OTHER PAYMENTS AND COSTS (CLAIMS)	256,566	470,425	420,000	250,000
COMMODITIES	262	842		
TOTAL EXPENDITURES	2,279,438	2,197,448	1,587,362	1,421,169
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	$ 458,530	$ 216,168	$ 159,999

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: VEHICLE PHYSICAL DAMAGE SELF-INSURANCE 641				
NET ASSETS, BEGINNING	$ 326,648	$ 340,304	$ 387,824	$ 326,924
Equity Transfer in				
REVENUE:				
Fees for Services	12,088	33,487	155,000	155,000
Miscellaneous Interest		-	-	-
Refunds and Recoveries	26,822	43,272	13,500	13,500
Other				
Subtotal Revenue	38,910	76,759	168,500	168,500
TOTAL BALANCE AND REVENUE	365,558	417,063	556,324	495,424
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	25,254	27,750	29,400	30,000
OTHER PAYMENTS AND COSTS(CLAIMS)		1,489	200,000	200,000
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	25,254	29,239	229,400	230,000
NET ASSETS	$ 340,304	$ 387,824	$ 326,924	$ 265,424

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: EMPLOYEES GROUP HEALTH INSURANCE 642				
NET ASSETS, BEGINNING	$ 2,817,652	$ 4,273,227	$ 6,425,454	$ 6,885,454
REVENUE:				
Fees for Services	7,549,638	7,869,046	7,870,000	7,870,000
Retiree Contributions	1,449,929	1,441,972	1,440,000	1,440,000
Refunds and Recoveries		5,530		-
Other	11,227	407,509	250,000	245,000
Transfer from Other Funds				
Subtotal Revenue	9,010,794	9,724,057	9,560,000	9,555,000
TOTAL BALANCE AND REVENUE	11,828,446	13,997,284	15,985,454	16,440,454
EXPENDITURES:				
PERSONNEL SERVICES		-		
CONTRACTUAL SERVICES	846,228	921,408	1,140,000	1,197,000
OTHER PAYMENTS AND COSTS	6,708,991	6,650,422	7,960,000	8,756,000
PAYMENT TO DEBT SERVICE				
OTHER FINANCING USES		-	-	-
TOTAL EXPENDITURES	7,555,219	7,571,830	9,100,000	9,953,000
NET ASSETS	$ 4,273,227	$ 6,425,454	$ 6,885,454	$ 6,487,454

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: RISK MANAGEMENT RESERVE 643				
NET ASSETS, BEGINNING	$ 1,467,589	$ 1,535,086	$ 1,623,548	$ 1,663,548
Equity Transfer in				
REVENUE:				
Fees for Services				
Miscellaneous Interest	67,497	88,462	40,000	40,000
Transfer from Other Funds				
Subtotal Revenue	67,497	88,462	40,000	40,000
TOTAL BALANCE AND REVENUE	1,535,086	1,623,548	1,663,548	1,703,548
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	-	-
OTHER PAYMENTS AND COSTS	-	-	-	-
COMMODITIES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	-	-	-	-
NET ASSETS	$ 1,535,086	$ 1,623,548	$ 1,663,548	$ 1,703,548

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: UNEMPLOYMENT COMPENSATION 644				
NET ASSETS, BEGINNING	$ 419,212	$ 392,366	$ 426,518	$ 400,518
REVENUE:				
Fees for Services	109,027	113,994	115,000	107,635
Miscellaneous Interest				
Subtotal Revenue	109,027	113,994	115,000	107,635
TOTAL BALANCE AND REVENUE	528,239	506,360	541,518	508,153
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	10,000	11,000	11,000	11,000
OTHER PAYMENTS AND COSTS (CLAIMS)	125,873	68,842	130,000	130,000
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	135,873	79,842	141,000	141,000
NET ASSETS	$ 392,366	$ 426,518	$ 400,518	$ 367,153

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: CAPITAL PROJECTS 840				
NET ASSETS, BEGINNING	$ -	$ -	$ -	$ -
REVENUE:				
Transfers In	2,371,923	1,700,000	1,001,000	285,000
Miscellaneous Interest				
Subtotal Revenue	2,371,923	1,700,000	1,001,000	285,000
TOTAL BALANCE AND REVENUE	2,371,923	1,700,000	1,001,000	285,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	-	-
OTHER PAYMENTS AND COSTS (CLAIMS)	-	-	-	-
COMMODITIES				
CAPITAL OUTLAY	2,371,923	1,700,000	1,001,000	285,000
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	2,371,923	1,700,000	1,001,000	285,000
NET ASSETS	$ -	$ -	$ -	$ -

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: DOWNTOWN IMPROVEMENT DISTRICT 216				
FUND BALANCE, BEGINNING	$ 56,749	$ 34,749	$ 13,979	$ 13,979
REVENUE:				
Other Revenue	177,764	166,408	180,000	181,865
TOTAL BALANCE AND REVENUE	234,513	201,157	193,979	195,844
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	187,466	154,224	170,000	176,865
NON-CASH EXPENDITURES	20,291	32,954	10,000	5,000
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances	(7,993)			
TOTAL EXPENDITURES	199,764	187,178	180,000	181,865
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	$ 34,749	$ 13,979	$ 13,979	$ 13,979

Resources and Appropriations	2006 Actual	2007 Actual	2008 Estimate	2009 Adopted
FUND: METROPOLITAN TRANSIT AUTHORITY 427				
FUND BALANCE, BEGINNING	$ -	$ -	$ -	$ -
REVENUE:				
General Property Tax - Current	2,487,680	2,893,019	3,126,779	3,123,975
General Property Tax - Delinquent	38,776	28,280	-	-
General Property Tax - Uncollectible		-	(77,027)	(78,960)
NRA Rebates		-	(56,295)	(42,649)
Motor Vehicle Ad Valorem Tax	316,279	296,368	326,086	319,640
Other Revenue	-	-	539,802	500,109
Machinery & Equipment Reimbursement	-	-	31,785	71,788
Payment in Lieu of Tax IRB	10,960	21,537	21,413	21,103
Subtotal Revenue	2,853,695	3,239,204	3,912,543	3,915,006
TOTAL BALANCE AND REVENUE	2,853,695	3,239,204	3,912,543	3,915,006
EXPENDITURES:				
Payment to TMTA	2,853,695	3,239,204	2,529,212	2,565,376
Payment to TMTA Employee Benefits	-	-	1,253,331	1,152,130
Capital Reserve Fund Transfer	-	-	100,000	125,000
Self-Insurance Reserve Transfer	-	-	30,000	72,500
TOTAL EXPENDITURES	2,853,695	3,239,204	3,912,543	3,915,006
FUND BALANCE, ENDING	$ -	$ -	$ -	$ -

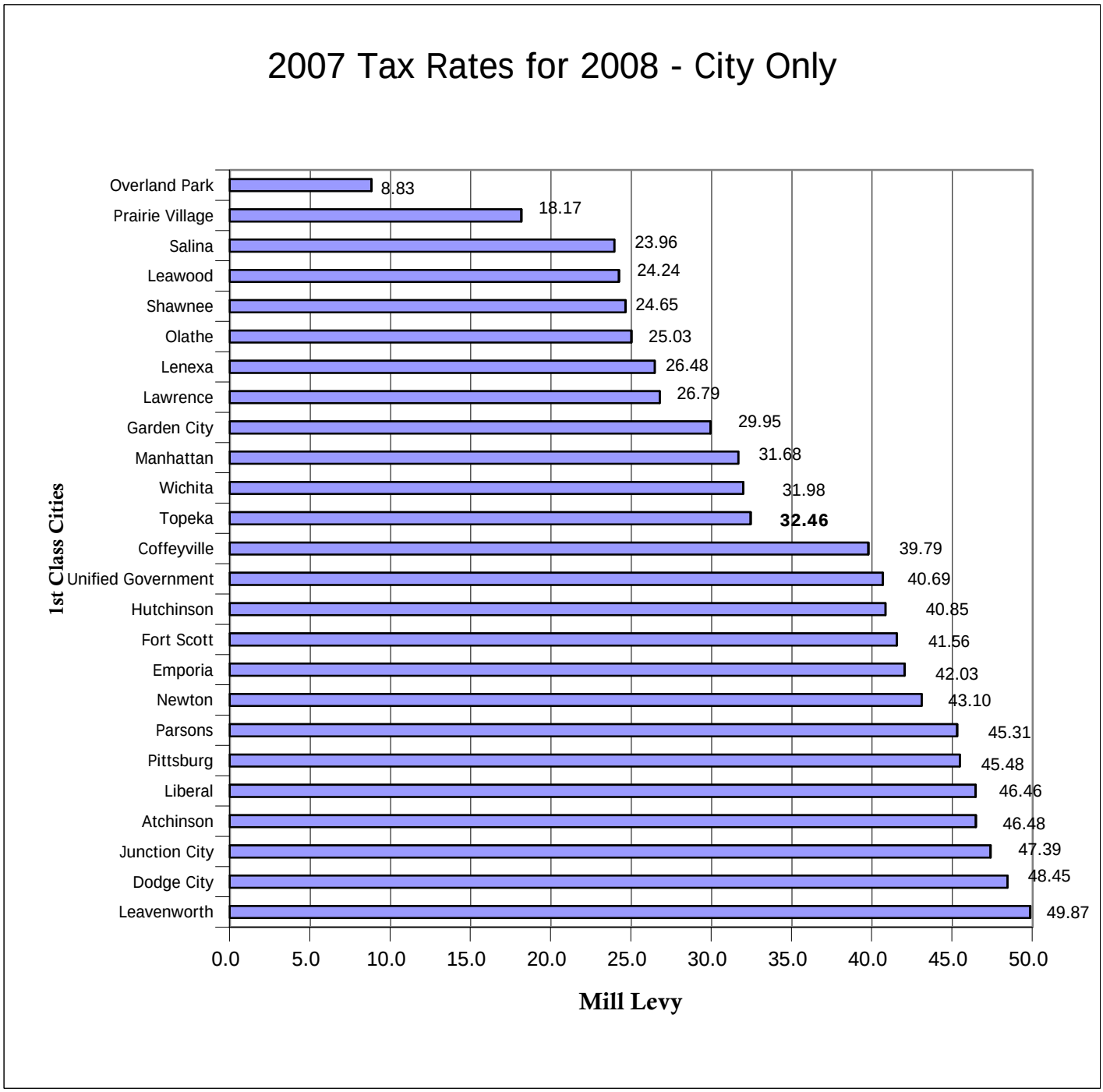
Comparison of Property Tax Dollars and Mill Levy

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

Tax Year 2008 for 2009 Budget			Assessed Value=	$ 1,038,577,259	
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change
General	$ 11,868,282	$ 391,653	$ 12,259,935	11.805	(0.139)
General Improvement	877,127	28,945	$ 906,072	0.873	0.104
General Bond & Interest	12,611,856	416,191	$ 13,028,047	12.545	(0.053)
Parks & Recreation	5,530,463	182,505	$ 5,712,968	5.501	0.113
Special Liability	502,553	16,584	$ 519,137	0.500	0.427
Zoo	1,466,032	48,379	$ 1,514,411	1.458	(0.227)
Total	$ 32,856,313	$ 1,084,257	$ 33,940,570	32.682	0.225

Year to Year Difference			Assessed Value=	$ (955,834)
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate
General	$ (151,640)	$ (5,004)	$ (156,644)	(0.139)
General Improvement	103,281	3,408	106,689	0.104
General Bond & Interest	(65,855)	(2,173)	(68,028)	(0.053)
Parks & Recreation	108,230	3,571	111,801	0.113
Special Liability	429,327	14,168	443,495	0.427
Zoo	(229,004)	(7,557)	(236,561)	(0.227)
Total	$ 194,339	$ 6,413	$ 200,752	0.225

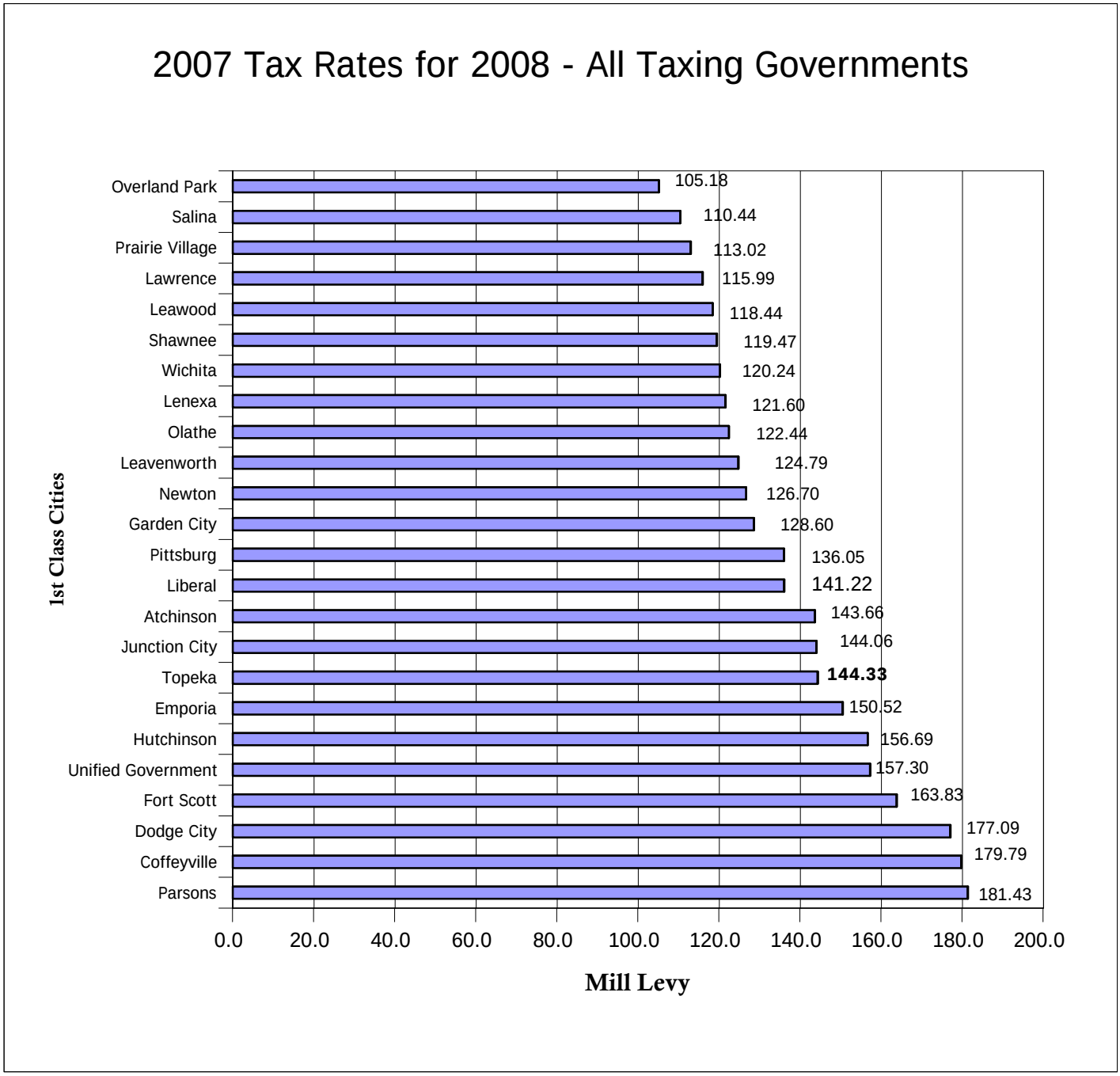
Cities of 1st Class Property Tax-City Mill Levy Only



*For the 2008 budget, Topeka had the 12th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by cities only.

Source: *Kansas Government Journal* Vol. 94 - No. 3; March 2008

Cities of 1st Class Property Tax-All Governments



*For the 2008 budget, Topeka had the 17th lowest Mill Levy amoung first class cities in Kansas when comparing the tax levied by all units of government.

Source: *Kansas Government Journal* Vol. 94 - No. 3; March 2008 (City of Manhattan not inculuded).

Principal Taxpayers

Taxpayer	Type of Business	2007 Assessed Valuation	As Percent of Total
Westar Energy (formerly Western Resources)	Electric Utility	$ 72,708,121	6.3%
AT&T (formerly Southwestern Bell)	Telephone Utility	24,661,525	2.1%
Target Distribution	Retail	18,062,371	1.6%
Burlington Northern/Santa Fe	Railroad	16,656,066	1.4%
Kansas Gas Service	Gas Utility	10,313,048	0.9%
Simon Property Group	Retail	9,775,001	0.8%
Frito Lay	Manufacturing	7,695,508	0.7%
Walmart Properties	Retail	7,605,855	0.7%
John Q Hammons Hotels	Hotel	4,806,091	0.4%
Hallmark Cards	Manufacturing	4,645,616	0.4%

As of December 31, 2007

Direct & Overlapping General Property Tax Rate Comparisons

	City of Topeka						Other Overlapping Governments					
Fiscal Year	General Fund	Bond & Interest Fund	Parks & Recreation Fund	Zoo Fund	Others	Total	State of Kansas	Shawnee County	School District No. 501	Washburn University	Others	Grand Total
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
2009	11.81	12.55	5.50	1.46	1.37	32.68	1.50	40.12	54.74	3.32	13.29	145.64

Amounts expressed in mills, $1 in taxes per $1000 of assessed value

Computation of Direct and Overlapping Debt

Taxing Entity	Total	Estimated Percent Overlapping	Amount Overlapping
Shawnee County	59,985,000	70.8%	$ 42,493,374
Unified School District No. 345	21,020,000	29.4%	6,177,778
Unified School District No. 437	17,175,000	62.7%	10,765,290
Unified School District No. 450	25,845,000	22.2%	5,727,252
Unified School District No. 501	49,175,000	100.0%	49,175,000
Washburn University	30,270,000	100.0%	30,270,000
Public Library	18,020,000	70.8%	12,765,368
	221,490,000	71.1%	157,374,062
Direct debt, City of Topeka:			
General obligation bonds	153,840,000		153,840,000
Temporary notes	9,200,000		9,200,000
Capital Leases	896,518		896,518
Total direct and overlapping debt	$ 385,426,518		$ 321,310,580

As of December 31, 2007

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	827,861,828	107,646,506	113,410,393	89,655,115	1,138,573,842	1,025,163,449	4.7%
2007	857,081,725	92,253,494	114,535,722	90,217,874	1,154,088,815	1,039,553,093	1.4%
2008	886,363,813	76,170,459	114,535,722 *	77,189,717	1,154,259,711	1,039,723,989	0.0%

* Motor Vehicle estimated, unavailable at time document prepared.

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%
2007	30,513,054	29,650,545	97.2%	338,716	29,989,261	98.3%

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

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
2007	123,334	1,157,888,288	198,505,000	7,257,138	-	191,247,862	16.5%	1,551

(1) Includes all general obligation, special assessment, STAR, TIF and Sales Tax Revenue bonds.

(2) Population estimtes, U.S. Bureau of Census, (www.census.gov/population/estimtes/metro-city/placebyco/SC99T8_KS.txt).

(3) Includes Motor Vehicle, for purpose of bonded indebtedness limitations.

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%
2007	10,750,000	5,776,675	16,526,675	146,088,615	11.3%

(1) Includes General, Special Revenue (except Grants, Housing Authority), and Debt Service Funds.

Schedule of Expenditures of Federal Awards

City of Topeka, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2007

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 01/01/2007	Expenditures	Unexpended Grant Amount at 12/31/2007
U.S. Department of Housing and Urban Development								
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-07-DC-20-0001	48,122	48,122	9,915	38,207
Community Development Block Grant - Emergency Shelter		*	14.231	S-06-MC-20-0003	86,993	50,499	50,499	-
Community Development Block Grant - Emergency Shelter		*	14.231	S-07-MC-20-0003	88,127	88,127	52,574	35,553
Community Development Block Grant - 28th year	#	*	14.218	B-02-MC-20-0003	3,093,236	35,236	16,236	19,000
Community Development Block Grant - 29th year	#	*	14.218	B-03-MC-20-0003	2,302,902	6,366	23	6,343
Community Development Block Grant - 30th year	#	*	14.218	B-04-MC-20-0003	2,092,387	35,883	16,362	19,521
Community Development Block Grant - 31st year	#	*	14.218	B-05-MC-20-0003	1,892,763	3,149	-	3,149
Community Development Block Grant - 32nd year	#	*	14.218	B-06-MC-20-0003	2,498,236	193,108	186,518	6,590
Community Development Block Grant - 33rd year	#	*	14.218	B-07-MC-20-0003	3,502,855	3,502,855	2,752,482	750,373
Shelter Plus Care Program			14.238	KS01C50-3003	1,189,632	416,260	346,370	69,889
Shelter Plus Care Program			14.238	KS01C60-3004	1,225,596	1,225,596	753,043	472,553
HOME - 2003	^	*	14.239	M-03-MC20-0203	966,949	-	-	-
HOME - 2004	^	*	14.239	M-04-MC20-0203	792,698	6,796	2,019	4,777
HOME - 2005	^	*	14.239	M-05-MC20-0203	942,621	73,343	45,023	28,320
HOME - 2006	^	*	14.239	M-06-MC20-0203	1,114,936	571,393	486,418	84,975
HOME - 2007	^	*	14.239	M-07-MC20-0203	1,067,557	1,067,557	654,049	413,508
Special Economic Development Initiative Grant			14.246	B-03-SP-KS-0251	715,320	202,931	1,535	201,396
Special Economic Development Initiative Grant			14.246	B-05-SP-KS-0486	198,400	198,400	2,697	195,703
Special Economic Development Initiative Grant			14.246	B-05-SP-KS-0084	496,000	496,000	2,411	493,589
Fair Housing Assistance	^		14.401	FHEO07047016	101,409	-	-	-
Fair Housing Assistance	^		14.401	FHEO070516	35,500	12,426	12,426	-
Fair Housing Assistance	^		14.401	FHEO070616	48,560	48,560	48,560	-
Fair Housing Assistance	^		14.401	FF207K077016	43,016	43,016	2,952	40,064
Total U.S. Department of Housing and Urban Development					24,592,052	8,373,859	5,490,349	2,883,510
U.S. Department of Justice								
Edward Byrne Memorial Justice Assistance Grant			16.738	2005-DJ-BX-1433	210,142	80,098	57,085	23,013
Edward Byrne Memorial Justice Assistance Grant			16.738	2006-DJ-BX-0187	105,547	52,774	-	52,774
Edward Byrne Memorial Byrne Discretionary Grant			16.580	2007-DD-BX-0668	60,550	60,550	-	60,550
Federal Victims of Crime Act			16.575	07-VOCA-46	45,054	33,002	32,786	216
Federal Victims of Crime Act			16.575	08-VOCA-44	42,350	42,350	11,702	30,648
Weed and Seed Program			16.595	2006-WS-Q6-0081	225,000	155,205	144,932	10,273
Weed and Seed Program			16.595	2007-WS-Q7-0064	200,000	200,000	58,122	141,878
Gang Resistance Education and Training Program			16.737	2006-JV-FX-0050	58,344	58,344	46,842	11,502
Gang Resistance Education and Training Program			16.737	2007-JV-FX-0294	122,006	122,006	8,843	113,163
Bulletproof Vest Partnership			16.607		3,512	3,512	270	3,242
Bulletproof Vest Partnership			16.607		3,088	3,088	-	3,088
Bulletproof Vest Partnership			16.607		5,547	5,547	-	5,547
Passed through Kansas Attorney General:								
Project Safe Neighborhood			16.744	2006-PG-BX-0078	51,016	51,016	8,400	42,616
Total U.S. Department of Justice					1,132,156	867,492	368,983	498,509
National Institute of Justice								
Passed through Kansas Bureau of Investigation:								
DNA Expansion Demonstration Program			16.560		17,000	14,289	3,171	11,118
Total National Institute of Justice					17,000	14,289	3,171	11,118
Environmental Protection Agency								
Passed through Kansas Department of Health and Environment:								
Capitalization Grants for State Revolving Funds		*	66.458	C20 1270 01	141,016,210	20,042,862	5,730,060	14,312,802
Total Environmental Protection Agency					141,016,210	20,042,862	5,730,060	14,312,802
U.S. Department of Transportation								
Passed through Kansas Department of Transportation:								
Consolidated Planning Grant-Federal Highway Administration portion	^		20.205	L-0132-07	486,156	486,156		
Consolidated Planning Grant-Federal Transit Administration portion	^		20.505	L-0132-07	111,087	111,087		
Total					597,243	597,243	299,220	298,023
Intelligent Transportation System Grant			20.205	KA-0562-01	50,000	43,142	42,127	1,015
State and Community Highway Safety			20.600	OP-0993-07	32,070	26,663	26,273	390
State and Community Highway Safety			20.600	OP-0993-08	28,500	28,500	5,788	22,712
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons			20.605	AL-9082-07	6,861	6,393	5,078	1,315
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons			20.605	AL-9082-08	7,136	7,136	301	6,835
Total U.S. Department of Transportation					721,810	709,076	378,786	330,290
U.S. Department of Homeland Security								
Passed through Kansas Highway Patrol:								
State Domestic Preparedness Equipment Support Grant			97.078		200,000	649	649	-
Passed through Kansas Adjutant General's Department:								
FEMA Public Assistance Grant			97.036		174,950	174,950	174,950	-
FEMA Public Assistance Grant			97.036		183,740	183,740	183,740	-
FEMA Public Assistance Grant			97.036		14,658	14,658	14,658	-
Total U.S. Department of Homeland Security					573,347	373,996	373,996	-
Total Federal Awards					$ 168,052,575	$ 30,381,574	$ 12,345,345	$ 18,036,229

Transfers of Program Income were made
^ Transfers of uncommitted funds were made
* Major Program

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Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Internal Service Fund typess. 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. Refers to requirements that new spending proposals on entitlements or tax cuts must be offset by cuts in other entitlements or by other tax increases, to ensure that their enactment does not cause a deficit.

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

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

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 Gund 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 finanancing (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 redevelopent 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 actiivity will increase. The debt service on the bonds is financed from the "increment" in property taxes, local sales taxes, or franchise fees.

BUDGET LAW (Kansas Statues 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. (2003)

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. (2003)

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. (1981)

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 valoren property taxes. A copy of the adopted amended budget shall be filled 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. (2006)

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. (1970)

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. (1983)

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

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. (1941)

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. (1941)

CASH BASIS LAW **(Kansas Statues 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. (2003)

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. (1933)

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. (1972)

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. (1933)

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. (1933)

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 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. (1990)

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

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. Also exempt is if the indebtedness is created by a municipality in establishing a post employment benefits trust fund. (2007)

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 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) Tthe 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. (1974)

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. (1973)

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 his 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. (1933)

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. (1933)

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. (1933)

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. (1933)

DEBT LIMIT LAW (Kansas Statues 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 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. (2006)

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. (1989)

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. (1985)

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. (1987)

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. (1987)