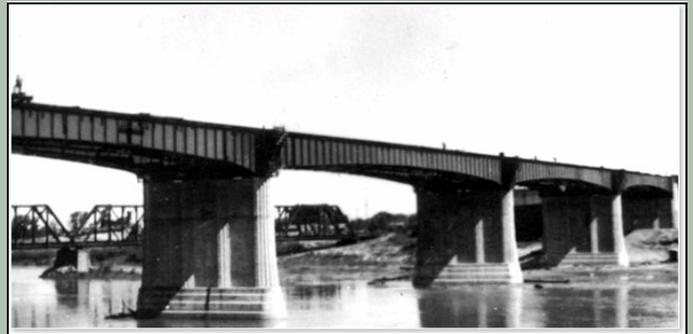

THE CITY OF TOPEKA, KANSAS



2010 ADOPTED ANNUAL BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Topeka
Kansas**

For the Fiscal Year Beginning

January 1, 2009

President

Executive Director

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The City of Topeka 2010 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.



CITY OF TOPEKA

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July 7, 2009

Honorable Mayor and City Council Members

Submitted for your review and consideration is a proposed budget for the City of Topeka's 2010 fiscal year. The total budget is \$224.5 million with \$33.9 million required from property taxes. The mill levy needed to support this budget is 34.5 which is 1.85 higher than the current mill levy.

This budget has been prepared based on three (3) meetings with the Governing Body, four (4) public budget forums, the proposals submitted by City department directors, and suggestions from City employees.

Revenues

Revenue collections from all budgeted funding sources are estimated at \$207.5 million for 2009 and \$226.5 million for 2010, an increase of \$19.0 million. The 2010 estimate is 9.1 percent greater than the revised 2009 estimate. The revenue from the new sales tax for street repair makes up \$12.9 million of the increase, with \$1.1 million estimated for 2009 and almost 14.0 million for 2010. Property tax revenue increases by \$1.1 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 about 42 percent of the total revenue, and 39 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 2009 is estimated at \$27,500,000, which is \$550,000 less than the adopted budget. It was reduced based on year to date collections and the uncertainty in the economy. The 2009 revised estimate is a 1.7 percent decrease from 2008 collections of \$28.0 million. The 2010 estimate of \$27.9 million is 1.5 percent above the 2009 revised estimate.
- The estimate for electric franchise fees was increased to \$6.0 million in 2009 from \$5.2 million based on collections of \$5.7 million in 2008 and recent utility rate increases. For 2010, this source is estimated to generate \$6.1 million.

Property Valuation and Mill Levy

The mill levy required to fund the 2010 budget is based on the 2009 assessed valuation. Three components make up the valuation for property taxes: real property, personal property, and state-assessed or corporate property. The 2009 assessed property value is 2.2 percent less than the 2008 value. When adjusted for that property value devoted to Tax Increment Financing projects, the overall value drops by 2.3 percent. What this means is that the 32.7 mills levied for this year will not generate the same amount of property tax revenue in 2010. The same mill levy would generate about \$800,000 less. A 0.78 mill increase will be necessary to just to generate the same level of revenue. The proposed budget requires a 1.85 mill increase, of which 1.07 mills generates new revenue.

Budget Summary

The 2010 Budget from all funding sources (not including budgeted fund balances and transfers) is \$20.3 million or 9.8 percent over the 2009 revised estimate. The biggest factor in the increase is \$15.1 million from the new street repair sales tax. Without those new expenses the increase is \$5.2 million or 2.6 percent. The General Fund increases by \$1.7 million or 2.1 percent, from \$81.1 million to \$82.8 million. Enterprise operations increase by \$2.9 million; the Health Insurance Fund by \$1.0 million; the Bond and Interest Fund by \$0.8 million; and the inclusion of what were formerly unbudgeted “trust funds” add \$0.4 million. These increases are offset by a \$1.7 million reduction of expense in the Special Street Fund. The decrease is caused by the inclusion of \$1.6 million in 2009 for street repairs financed by the one-time inflow of motor fuel tax owed to the City from past years.

The General Fund is balanced, with ongoing revenues financing ongoing operating costs. It has an unallocated amount (fund balance) of \$7.5 million or 9.0 percent of revenue, which is budgeted as a miscellaneous contingency to provide flexibility. 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 particularly in times of an unstable economy. 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.

A noticeable change in the 2010 Proposed Budget is the consolidation of the General Improvement Fund, Parks and Recreation Fund, and Zoo Fund into the General Fund. This takes the City down to three funds that receive property tax revenue from six funds. Eliminating the tracking of as many funds should help with the budgeting process, as well as provide flexibility afterwards in the management of departments. In addition, the consolidated funds no longer meet the Governmental Accounting Standards Board (GASB) definition for special revenue funds.

Salaries, Vacancy Credits, and Position Reductions

The 2009 budget adopted by the Council contained no funds for employee salary increases. Employees who are part of a bargaining unit that has reached an agreement with the City for 2010 are provided salary increases based upon that agreement. This would include employees in the Fraternal Order of Police, the Water Pollution Control bargaining unit, and AFSCME employees in

Development Services. This budget also contains funding for an overall 3.0 percent salary adjustment for other employees.

Budgeted salary savings of \$2.6 million is accounted for differently in the General Fund departments in 2010. Rather than being budgeted as “vacancy credits” in Miscellaneous Non-Departmental, the \$2.6 million is spread out among all existing General Fund departments at an assumed 4.0 percent of salaries rate. Parks and Recreation and the Zoo kept their 2009 budgeted rate, which for Parks and Recreation is 4.0 percent and the Zoo 1.9 percent (the Zoo’s was reduced in 2009 in concert with a position reduction). This strategy will force each department to manage this loss of expenditure authority within its own budget. Smaller departments will be challenged if they do not have any vacancies. Larger departments may be asked to take on more of the load if it becomes apparent that some departments will not be able to generate salary savings.

This budget also calls for the elimination of \$1.0 million in salaried positions in 2010. This is in addition to the budgeted salary savings of \$2.6 million. Starting earlier this year, when a position is vacated a review is being conducted to determine how the job functions could be performed without filling the position. By re-engineering our work processes we plan to reduce the number of full time positions. As a position becomes vacant, a decision will be made as to whether it should be eliminated or held open to generate salary savings. The reduction amount is found in Miscellaneous Non-Departmental.

Internal Auditor

When the Labor Negotiator resigned to accept a position in the City Attorney’s Office, a management team was formed to provide a systematic and organization-wide perspective to the labor negotiation process. The Performance Management Coordinator serves on that team and also represents the City at the bargaining table. Rather than filling the Labor Negotiator position it will be converted to an Internal Auditor position. The Internal Auditor, as part of the City Manager’s Office, will help provide accountability and process improvement by performing both financial and program performance audits throughout city government. This is a function and position that had been recommended in prior budgets but was not created because of the requirement of new funding. The above management change allows for the audit function without adding an additional position.

Baldrige National Quality Program

Led by the Performance Management Coordinator, the City will begin the process of self-assessment of its organizational profile and organizational situation. These will be the initial steps in a multi-year effort of improving its processes and results in anticipation of seeking recognition as a recipient of the National Institute for Science and Technology’s Malcolm Baldrige National Quality Award in the nonprofit category.

Overgrown Weeds

Having gone two summers without the ability to keep overgrown weeds in vacant lots under control, the 2010 budget adds \$64,000 to the Police Department to resume this service next summer. This will enhance the city’s appearance and image while making it a safer and healthier place to live.

July 7, 2009

Page 4 of 5

Community Centers

At each of the public budget forums residents asked that the community centers be allowed to be open on weekends. \$45,000 is included to fund weekend operations of community centers.

Cooperative Agreement with USD 501 School District

The City of Topeka will be entering into a cooperative agreement with USD 501 to provide the school district with police services in the schools, allowing it to cut that expense from its budget. USD 501 will pay the City of Topeka approximately \$400,000 for next school year. The Police Department has determined that it can provide these services without additional staffing or equipment.

Police Aviation Unit

The 2010 Budget includes \$958,967 to provide 1,800 hours of helicopter flight time, divided between \$438,265 for salaries and benefits and \$520,702 for other operating costs. The Shawnee County Sheriff's Office has indicated a willingness to provide funds to support the operations of a county wide police aviation unit which would provide necessary backup and surveillance to police officers on the ground, enhancing their effectiveness and safety.

Fire Department Vehicles and Equipment

The 2010 Budget includes \$115,000 for vehicle maintenance and firefighting tools. The Fire Department is exploring the leasing of fire trucks to retire its aging fleet. There is \$300,000 set aside to provide equipment for these fire trucks. In the event a lease is not entered into, the monies can be used towards the purchase of a new truck or for equipment on existing trucks.

Senior Services

Historically the City of Topeka and Shawnee County have funded various senior services either jointly or independently. Two years ago the Board of County Commissioners indicated that if the City of Topeka did not include funding for various senior services programs, the County would provide funding to these agencies. Last year the County provided half of the local government funding to senior agencies. We propose that Shawnee County be the source of funding for these senior services and have so informed the County Commissioners. This budget does not contain funding for senior services.

Social Services Agencies

Funding for social service agencies is maintained at the 2009 level.

Topeka Performing Arts Center

As was proposed last year, funding of \$250,000 from Transient Guest tax money is allocated to the Topeka Performing Arts Center.

Downtown Redevelopment Program

We are recommending that carry over monies from past years of approximately \$120,000 be combined with the \$125,000 appropriated for 2009, of which none has been expended, to fund the two-year period of 2009-2010. The program can be evaluated for continued funding for 2011.

Conclusion

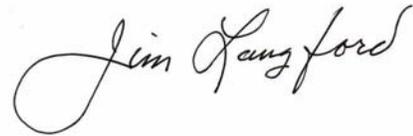
As we have stated in past budget messages, we continue to be committed to providing the residents of Topeka with a government that is effective, efficient, responsive and sensitive to their needs. We all want a city that is safe, clean and attractive. We commend the department directors and their staff who have worked to provide budgets that contained expenditures within the prescribed parameters.

We look forward to your review of this proposal and the adoption of a final budget in mid August.

Respectfully,



Norton N. Bonaparte, Jr.
City Manager & CEO



Jim Langford
Director of Budget & Financial Services

Adjustments to City Manager's Budget

The budget recommended by the City Manager required a 1.85 mill property tax increase from 2009. The City Council made a variety of spending and revenue adjustments which reduced property tax funding by \$1.9 million. The City Council ended up passing a budget with a 0.09 mill levy decrease. This was achieved by a combination of net expenditure reductions of \$146,711 and net revenue enhancements of \$1,497,000. The ending balance was also reduced from a 9.0 percent of revenue to 8.7 percent, for a reduction in the ending balance of \$289,000.

The expenditure adjustments made by the City Council to the General Fund are listed below are listed below:

- Eliminate operating funding for the Police Helicopter Unit -- \$584,880.
- Reduce Information Technology internal service fees -- \$70,803.
- Increase funding for community grants -- \$250,671.
- Provide funding for the Topeka Performing Arts Center -- \$250,000
- Eliminate budgeted salary savings for the City Council and Mayor offices -- \$8,301.

Following are the revenue adjustments made by the City Council:

- Increase estimate for Sales Tax to reflect 2.0 percent growth from 2009 -- \$140,000.
- Increase estimate for Electric Utility Franchise Fees based on utility rate hikes - \$650,000.
- Increase fees for Parks and Recreation and Zoo programs -- \$145,000.
- Move insurance proceeds from damaged helicopter to General Fund -- \$591,000.
- Reduce transfer from Transient Guest Tax Fund -- \$29,000

Adjustments to other funds included the reduction in Information Technology internal service fees totaling \$29,197. Adjustments were also made to Transient Guest Tax Fund, reallocating expenditures but not impacting the total budget for the fund. The budget for each department is provided in more detail in the various departmental sections.

Budget Leadership—Key Contacts

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City Hall, Room 352
785.368.3895

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

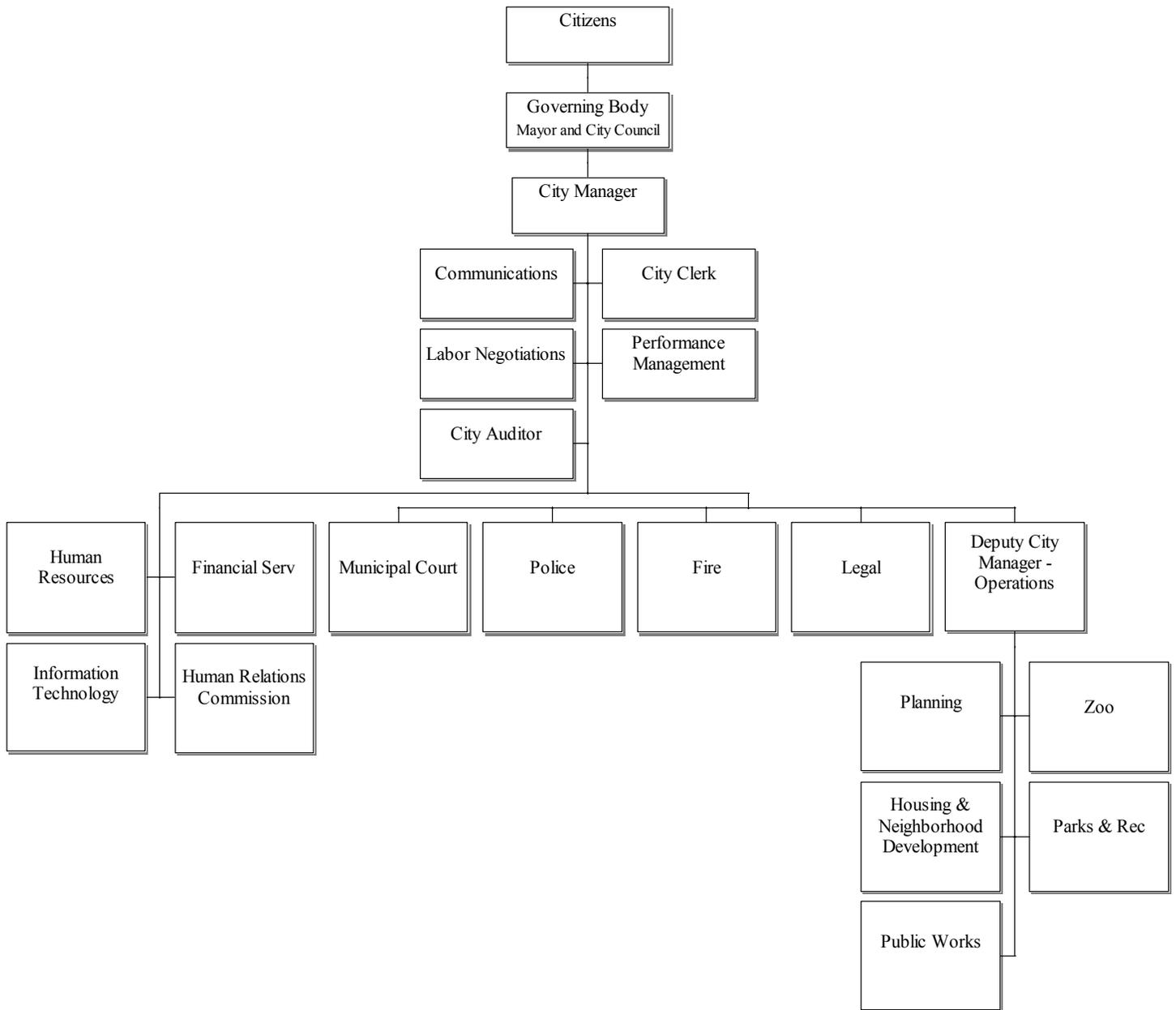
District One	Karen Hiller
District Two.....	John Alcala
District Three.....	Sylvia E. Ortiz
District Four	Jack Woelfel
District Five.....	Larry Wolgast
District Six.....	Deborah Swank
District Seven.....	Robert E. Archer
District Eight	Jeff Preisner
District Nine	Richard Harmon, Deputy Mayor

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	Allen Bradshaw,	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

2010 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 123,446 for 2008, 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 2008 is 174,709. The State Capitol complex, including the Capitol Building, the Kansas Judicial Center, and several state office buildings are located within the city. The State of Kansas is the largest employer in the Topeka Municipal Service Area (MSA) employing approximately 8,074 people.

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 13,663 students. Topeka Public School received a 5-Star ranking from *Expansion Management* magazine. 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 6,545, 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 seventh in the Midwest among public master's level universities in the 2009 America's Best Colleges rankings. This is the ninth 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.

Topeka's History and City Information

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

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

Recreational and Cultural Facilities

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

Within 65 miles of Topeka there are seven major lakes and reservoirs that provide all forms of water recreation. 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. 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

Topeka is on the July 2008 *Kiplinger's Personal Finance Magazine* list of the 359 U.S. metropolitan areas considered the "Best Cities to Live, Work and Play." The ACCRA Cost of Living Index ranks Topeka's cost of living 10 percent lower than the national average. For the housing component, Topeka is ranked 22 percent below the national average.

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

Topeka's History and City Information

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.

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	2006	2007	2008	Change 2007
Construction	6,000	5,800	6,100	300
Manufacturing	7,800	7,200	7,300	100
Trade and Transportation	18,600	20,000	20,300	300
Information	2,500	2,600	2,500	-100
Finance/Insurance	5,700	6,300	7,500	1,200
Services	16,000	16,200	14,400	-1,800
Health Care	16,400	16,700	16,900	200
Government	27,500	28,000	27,600	-400
All other	4,900	4,700	8,200	3,500
Totals	105,400	107,500	110,800	3,300

Unemployment Rates

Comparative unemployment rates are provided in the following table:

	2004	2005	2006	2007	2008
Topeka MSA	6.1%	5.6%	4.7%	4.6%	6.4%
Kansas	5.5%	5.1%	4.4%	4.1%	6.9%
United States	5.5%	5.1%	4.6%	4.6%	5.8%

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	8,074
Stormont-Vail Regional Medical Center	3,666
Unified School District 501	2,269
Washburn University	2,100
St. Francis Hospital and Medical Center	1,978
Goodyear Tire and Rubber Company	1,600
Payless Shoe Source	1,500
Topeka City Government	1,500
Blue Cross/Blue Shield of Kansas	1,362
United States Government	1,246
Dillon's Food	1,170
WalMart Superstores	1,109
Burlington Northern Santa Fe Railway	1,100
Colmery-O'Neil VA Hospital	1,091
Shawnee County Government	1,000
Josten's Printing and Publishing	1,000
Hill's Pet Nutrition	919
Reser's Fine Foods	900
Westar Energy	881
Frito-Lay, Inc.	840
Hallmark Cards	720
Target Distribution	600

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 its expectations for the City of Topeka over the long-term. The Council believed it was important to communicate not only the City's current mission but also what the City of Topeka could be expected to accomplish and what it could be expected to look like in the future. The Community Goals are broad statements intended to supply meaningful direction for the work of City Departments and employees. They also supply insight into the value system of City government. Together, these three elements provide a cornerstone from which City Departments can make their strategic plans. The Mission, Vision, and Community Goals are state 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. Since 2000, the Council has followed various processes to develop the priorities. They have scored separate priorities which were aggregated to establish an overall ranking, used facilitators, and general discussion among themselves.

Subsequent to the adoption of the 2008 budget, the Mayor and City Council met 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

City Mission and Budget Priorities

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

As the first step in the 2010 budget process, the Topeka City Council held three informal work sessions to discuss Council priorities. The meetings took place on April 18, May 3, and May 30, 2009. During these sessions the Council discussed numerous issues. They reviewed the various constituencies to whom they are accountable within the community. They discussed the results they want to see for the populations they represent. They considered how the tangible ways in which they might measure the results they want for those to whom they are accountable.

Building on the Council's previously adopted Community Goals and the areas of concern addressed in Council Resolution 8022, the Topeka City Council, as a result of the above work sessions, developed the following priorities:

- Expand training, especially organizational cultural change, including private sector techniques to develop organizational unity and more cross-training
- Improve customer service
- Develop strategies and incentives to retain/expand population and businesses
- Increase awareness and understanding of the development review and capital improvement processes
- Hold the line on property taxes
- Conduct growth planning in partnership with local taxing entities and the private sector

City Performance Management Initiative

One of the three initiatives set forth by the City Manager in 2008 was the development of a City performance management system. As a foundation for the establishment of performance management throughout the departments of City government, directors of all City departments drafted the following documents: Values Statement, Vision Statement, Mission Statement, and Thematic Goal. These statements of fundamental beliefs and purpose were utilized as the basis for the development of a 2009-2011 City of Topeka Strategic Plan

Work on the development of the 2009-2011 City of Topeka Strategic Plan began in January 2009. Each City department established a Strategic Planning Team. Each departmental team consisted of 5-20 members. Each team drafted its own departmental strategic plan. Each draft strategic plan was presented to each department director for review. Following department director review, the draft departmental plans were submitted to the City Manager for his review. Following the City Manager's review of the departmental strategic plans they, along with a Consolidated Summary constitute the approved 2009-2011 City of Topeka Strategic Plan.

Part of Plan implementation involves the establishment of the five inter-departmental performance management teams that will focus on executing action plans for four key priority strategies. Those strategies are: (1) streamline customer transaction of City business; (2) develop a comprehensive professional development and training framework; (3) enhance awareness and understanding of City services; and (4) enhance operational cooperation within and between departments.

To implement the 2009-2011 City of Topeka Strategic Plan, the City is developing a results-based accountability performance management system. Implementation of the performance management system will not require additional financial resources in 2010. Implementation will be accomplished through departmental team and the aforementioned self-directed inter-departmental teams with the assistance of the City Performance Management Coordinator.

Initially the work of the performance management teams will involve baseline data and target development. The work of the teams will be facilitated by the Performance Management Coordinator and monitored through meetings with and reports to the City Manager and City department directors sitting as the Performance Management Board of Directors

Values Statement

We recognize and value a capable workforce committed to service to the community. We believe in:

Collaboration-----We embrace a spirit of teamwork, empowerment, cooperation, communication, and community involvement.

Integrity-----We hold ourselves to the highest level of honesty, truthfulness, and ethical conduct.

Accountability-----We use public resources responsibly and regularly report on the achievement of state performance objectives.

Professionalism-----We are committed to ensuring the highest level of professional standards.

Transparency-----We provide access by the public to timely and reliable information on decisions and performance.

Vision Statement

As the capital city of Kansas, Topeka is recognized as a vibrant community where people choose to live, work, learn, and play and of which Kansans are proud.

Mission Statement

To provide exceptional, cost-effective services in partnership with the community, that add value and enhance the quality of life for all.

Thematic Goal

Building citizen satisfaction, confidence and trust in service delivery and operations management.

City Performance Management Initiative

Defining Objectives

To more clearly focus the use of our resources during the defined 2009-2011 of this Strategic Plan, we have established the following objectives to guide the strategy:

- Manage delivery of City services with a focus on results
- Communicate organized, pro-active, consistent, positive messages
- Develop methods for increasing organizational productivity
- Identify and apply best practices in the delivery of City services
- Promote City workforce recruitment, development, and retention

Strategies

- Streamline customer transaction of City business
- Enhance City responsiveness to citizen needs
- Create innovative services to meet citizen needs and desires
- Expand opportunities for obtaining citizen input and feedback
- Enhance awareness and understanding of City services
- Develop interaction with citizens, businesses, neighborhoods, and other governments
- Develop methods for increasing organizational productivity
- Develop processes for delivery of City services through expanded use of unpaid staff
- Enhance operational cooperation within and between City departments
- Utilize technology to enhance and facilitate City programs and services
- Identify and apply best practices in the delivery of City services
- Establish City department asset management programs
- Optimize City department energy usage
- Establish comprehensive, community-based approach to security enhancement and crime reduction in targeted neighborhoods
- Develop a comprehensive approach to the maintenance or replacement of aging infrastructure
- Implement best practices in training
- Promote and target employment outreach and promotion
- Development a comprehensive professional development and training framework
- Enhance the opportunities of City employees for career advancement

Action Plans

Performance management teams in each department, along with five (5) inter-departmental performance management teams, have been established to develop action plans, timelines, milestones, and baseline performance measures and targets that will aid in the implementation of the above strategies. The inter-departmental teams for 2009-2010 include:

- Workforce Development and Training
- Citizen Assistance
- Fleet Utilization/Service Level Agreements
- Community Relations
- Internal Project Coordination

Performance Measure Development

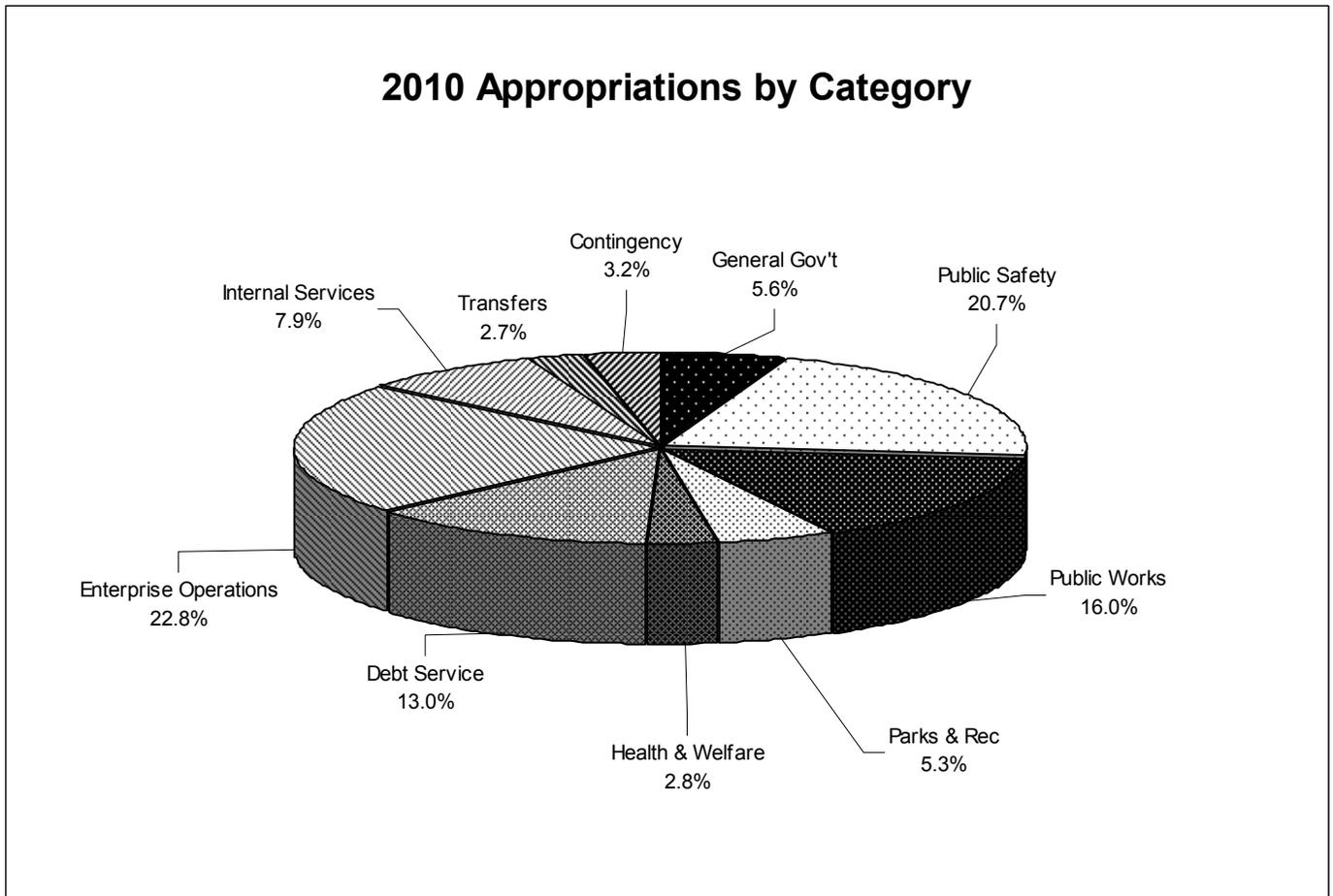
In prior years, there would be performance and activity indicators listed under each department. The 2010 document does not contain any performance or workload measures because of the desire to make a clean break with past practices and shift focus to the performance management concepts currently under development. During the first half of 2010 we will select clear measures of performance, develop indicators of demonstrable improvement, and establish quantifiable targets against which to

City Performance Management Initiative

measure successful achievement. These measures will help guide performance during FY 2010 and be linked to the revenue and expenditure expectations of the 2011 City budget.

Development of these measures will help us focus on advancing implementation of departmental and City-wide strategies and action plans in parallel with broader review, development, and description of organizational methodologies for enhancing leadership, social responsibility, strategy deployment, customer and market knowledge, customer relationships and satisfaction, measurement and analysis of organizational performance, information and knowledge management, human resource systems, employee learning and satisfaction, value-added processes, and business results.

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 5.6 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 20.7 percent of the total budget and 54.0 percent of the General Fund budget. The Public Works Department maintains and develops the city infrastructure and is 16.0 percent of the budget. This is a significant jump from 12.1 percent 2009, due to the passage of the half-cent sales tax for street projects. Another 5.3 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 2.8 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 13.0 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 22.8 percent of the total. Internal Service operations, which are financed by charges to city departments for services, account for 7.9 percent of the total. Transfers from one fund to another as expenditures include the General Fund support for the demolition of unsafe structures and various capital projects, transfers from the Transient Guest Tax Fund to support Parks and Recreation and other activities, and a significant transfer of half-cent sales tax to the Bond and Interest Fund to make the debt payment for the Topeka Boulevard Bridge. These transfers make up 2.7 percent of total expenditures. Contingency amounts represent 3.2 percent of the total. Generally, these amounts serve as part or all of the budgeted fund balance and are to be accessed for expenditure for emergencies or other necessary unforeseen expenditures or revenue loss. This is especially true for the General Fund. State law constrains the unappropriated fund balance for these funds to 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 2009 and 2010 expenditures by category from all funding sources, excluding the Internal Service Funds. The overall budget increases by \$19.0 million or 10.2 percent from 2009 to 2010 when contingency and transfer amounts are removed from the total. Personal Services, which makes up 36.0 percent of the total, grows by \$1.4 million or 1.8 percent in 2009. The figure is affected by the budgeted elimination of \$1.0 million worth of positions in 2010. Adjusting for that change results in 3.1 percent growth, which is what would be expected with the approved salary increases. Contractual Services increase by 31.9 percent or 13.2 million. Without the \$15.1 million budgeted for street repair, contractual services are reduced by about \$1.9 million. Other payments, which include grants to organizations and various claims, grow by 13.4 percent. Social service grants from the General Fund increase by \$0.3 million. The rest of the increase primarily is for sales tax paid by the utilities tied to rising utility and sales tax rates. There is an overall drop of 3.7 percent for commodity purchases. Capital outlay increases by \$1.6 million, representative of commitments to purchase vehicles for police and other city departments, equipment for fire trucks, and maintenance of various city facilities. Payments for debt service increase by 6.9 percent. Revenue bond payments by the utilities increase by \$1.2 million, and the remainder represents the estimated debt service for the 2009 bond issue. Non-cash expenditures represent the costs of depreciation as assets are added. Other Financial Uses, which is primarily transfers, increase by 28.9 percent because of the transfer of ending balances from funds that are being abolished to the General Fund.

<i>Comparison of 2009 and 2010 Expenditure Objects</i>				
	2008 Actual	2009 Estimate	2010 Adopted	Percent Change
Personal Services	\$ 75,016,801	\$ 77,575,942	\$ 78,945,395	1.8%
Contractual Services	39,266,078	41,485,369	54,701,775	31.9%
Other Payments	9,644,700	11,118,010	12,605,903	13.4%
Commodities	2,419,172	13,472,666	12,979,643	-3.7%
Capital Outlay	592,668	1,360,238	3,054,830	124.6%
Debt Service	42,863,282	28,973,309	30,985,702	6.9%
Non-Cash Expenditures	11,730,400	12,655,501	12,843,814	1.5%
Other Financial Uses	8,079,169	4,293,739	5,532,504	28.9%
Contingency	-	55,000	7,620,000	-
Total Expenditures	\$ 189,612,270	\$ 190,989,774	\$ 219,269,566	14.8%
Less Contingency and Transfers	\$ 185,621,408	\$ 186,727,025	\$ 205,718,218	10.2%
Including Internal Service Funds	\$ 201,011,331	\$ 204,471,591	\$ 224,303,068	9.7%

The five-year outlook for the General Fund suggests there will be difficult decisions ahead in the 2011 budget if the City Council is unwilling to increase the property tax mill levy. The current economy has flattened sales tax. There are national signs of recovery, but it may take a few months before the Topeka economy begins to revive. Local governments in Kansas are losing property tax revenue from new business and machinery as the 2006 Kansas Legislature exempted those purchases. 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. Health insurance costs have been controlled through plan modifications and good experience. However, 2008 provided a 20.0 percent increase in costs for claims and administration and 2009 is on track for an overall 12 percent jump.

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 9.2 percent balance in 2009 and 8.7 percent in 2010. The reductions in ending balance are a result of the desire to minimize any increase in the mill levy, which the City Council again was successful at for 2010 even with a decline in property values.

Budget Summary: Appropriations

Five-Year Outlook for the City General Fund

	2008 Actual	2009 Revised	2010 Adopted	2011 Projected	2012 Projected	2013 Projected
Beginning Balance	7,065,321	6,752,087	6,599,111	7,211,000	8,699,242	8,814,093
Revenue:						
Revenue Estimates	56,697,006	56,171,817	65,127,916	66,430,474	67,759,083	69,114,265
Property Tax Revenue	11,741,388	11,868,300	18,120,452	17,939,247	17,939,247	18,298,032
Revenue Adjustment for 10.0 % Ending Balance	--	--	--	2,350,000	2,350,000	3,600,000
Revenue Adjustment for Balanced Budget	--	--	--	--	--	--
Revenue Total	68,438,394	68,040,117	83,248,368	86,719,721	88,048,330	91,012,297
Total Available	75,503,715	74,792,204	89,847,479	93,930,721	96,747,572	99,826,390
Expenditures:						
Expenditures	68,751,628	68,193,093	82,636,479	82,636,479	85,231,479	87,933,479
Salary Costs Increase 3.0 percent	--	--	--	1,710,000	1,760,000	1,815,000
Other Operating Increase 2.0 percent	--	--	--	420,000	430,000	440,000
Health Insurance	--	--	--	465,000	512,000	565,000
Subtotal Expenditures	68,751,628	68,193,093	82,636,479	85,231,479	87,933,479	90,753,479
One-time Expenditures from Balance	--	--	--	--	--	--
Total Expenditures	68,751,628	68,193,093	82,636,479	85,231,479	87,933,479	90,753,479
Ending Balance	6,752,087	6,599,111	7,211,000	8,699,242	8,814,093	9,072,911
As Percent of Revenue	9.9%	9.7%	8.7%	10.0%	10.0%	10.0%
Revenue in Excess of Expenditure	(313,234)	(152,976)	611,889	1,488,242	114,851	258,818
Expenditure % change	11.1%	-0.8%	21.2%	3.1%	3.2%	3.2%
Revenues % change	7.6%	-0.6%	22.4%	4.2%	1.5%	3.4%

2010 reflects first year of combining the Parks & Recreation, Zoo, General Improvement, and Unsafe Structures with General Fund.

For 2011 and beyond, revenue other than property tax is projected to increase 2.0 percent

Property tax valuation is projected to decrease by 1.0 percent for 2011; stay flat in 2012; and grow 2.0 percent in 2013..

Salary projections for 2011 through 2013 are based on 3.0 percent overall growth.

Health insurance costs are projected at 10.0 percent for 2011 through 2013.

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	89,847,479	89,256,479	9,660,989	48,380,111	10,786,452	12,262,543	1,396,384	-	-	150,000	-	6,620,000	591,000
Special Alcohol	601,371	575,000	-	-	-	-	575,000	-	-	-	-	-	26,371
Alcohol and Drug Safety	228,471	61,105	-	-	-	-	61,105	-	-	-	-	-	167,366
General Improvement	390,628	390,628	-	-	-	-	-	-	-	-	390,628	-	-
Law Enforcement	582,373	400,000	-	400,000	-	-	-	-	-	-	-	-	182,373
Special Liability	785,470	785,470	785,470	-	-	-	-	-	-	-	-	-	-
Parks & Recreation	571,478	571,478	-	-	-	-	-	-	-	-	571,478	-	-
City Zoo	168,865	168,865	-	-	-	-	-	-	-	-	168,865	-	-
Golf Improvement Reserve	77,003	77,003	-	-	-	77,003	-	-	-	-	-	-	-
Transient Guest Tax	2,219,997	2,151,300	1,629,000	-	200,000	-	-	-	-	-	322,300	-	68,697
Unsafe Structures Demolition	184,284	184,284	-	-	-	-	-	-	-	-	184,284	-	-
Retirement Reserve	1,069,552	700,000	700,000	-	-	-	-	-	-	-	-	-	369,552
KP&F Rate Equalization	1,094,853	450,000	-	450,000	-	-	-	-	-	-	-	-	644,853
Neighborhood Revitalization	90,840	90,840	90,840	-	-	-	-	-	-	-	-	-	-
Historic Asset Tourism	288,962	278,162	-	-	-	-	278,162	-	-	-	-	-	10,800
Half-Cent Sales Tax	10,045,139	10,045,139	-	-	6,350,190	-	-	-	-	-	3,694,949	-	-
Special Street Repair	5,956,278	5,833,215	-	-	5,833,215	-	-	-	-	-	-	-	123,063
Street Repairs City 1/2% Sales	15,056,000	15,056,000	-	-	15,056,000	-	-	-	-	-	-	-	-
Park Land Acquisition	306,125	306,125	-	-	-	306,125	-	-	-	-	-	-	-
General Bond & Interest	22,276,507	22,276,507	-	-	-	-	-	21,276,507	-	-	-	1,000,000	-
Law Enforcement Fed Grants	163,232	111,389	-	111,389	-	-	-	-	-	-	-	-	51,843
Public Parking	11,439,207	3,527,315	-	-	-	-	-	603,805	2,923,510	-	-	-	7,911,892
Combined Utility Funds	258,232,240	60,541,090	-	-	-	-	-	9,105,390	51,435,700	-	-	-	197,691,150
CDBG Funds	4,424,341	4,402,498	-	-	-	-	4,402,498	-	-	-	-	-	21,843
Grants and Gifts	430,830	430,830	430,830	-	-	-	-	-	-	-	-	-	-
Trust Funds	598,844	598,844	-	-	-	-	-	-	-	-	598,844	-	-
Subtotal Operating Budget	427,130,369	219,269,566	13,297,129	49,341,500	38,225,857	12,645,671	6,713,149	30,985,702	54,359,210	150,000	5,931,348	7,620,000	207,860,803
Internal Service Funds													
Information Technology	4,297,928	4,255,268	-	-	-	-	-	-	-	4,255,268	-	-	42,660
Fleet Management	2,122,484	1,558,537	-	-	-	-	-	-	-	1,558,537	-	-	563,947
Workers' Comp SI	1,727,135	1,429,245	-	-	-	-	-	-	-	1,429,245	-	-	297,890
Insurance Management	1,416,804	259,800	-	-	-	-	-	-	-	259,800	-	-	1,157,004
Employee Health Insurance	14,967,196	11,540,000	-	-	-	-	-	-	-	10,940,000	600,000	-	3,427,196
Risk Management Reserve	2,298,548	-	-	-	-	-	-	-	-	-	-	-	2,298,548
Unemployment Comp	531,582	142,000	-	-	-	-	-	-	-	142,000	-	-	389,582
Total Operating and Internal	454,492,046	238,454,416	13,297,129	49,341,500	38,225,857	12,645,671	6,713,149	30,985,702	54,359,210	18,734,850	6,531,348	7,620,000	216,037,630
Percent of Total Appropriations		100.0%	5.6%	20.7%	16.0%	5.3%	2.8%	13.0%	22.8%	7.9%	2.7%	3.2%	-
Eliminate Interfund Transfers and Contingency Amounts		(14,151,348)	-	-	-	-	-	-	-	-	(6,531,348)	(7,620,000)	-
Funding Net of Unappropriated Reserves, Transfers and Contingency		224,303,068	13,297,129	49,341,500	38,225,857	12,645,671	6,713,149	30,985,702	54,359,210	18,734,850	-	-	-
		100.0%	5.9%	22.0%	17.0%	5.6%	3.0%	13.8%	24.2%	8.4%			

Budget Summary: Funding Summary Table

Fund	Total Resources	Balance Forward	Taxes				Intergov't Revenue	Licenses & Permits	Fees for Service	Fines & Court Cost	Misc. Revenue	Transfers In(Out)
			Property	Sales	Motor Vehicle	Other						
Operating Funds 2010												
General	89,847,479	6,599,111	18,169,863	28,052,000	2,104,850	5,917,605	1,497,170	14,200,700	7,773,125	2,285,300	1,731,000	1,516,755
Special Alcohol	601,371	76,681	-	-	-	-	524,690	-	-	-	-	-
Alcohol & Drug Safety	228,471	-	-	-	-	-	-	-	22,000	-	-	206,471
General Improvement	390,628	390,628	-	-	-	-	-	-	-	-	-	-
Law Enforcement	582,373	-	-	-	-	-	70,000	-	45,000	-	75,000	392,373
Special Liability Expense	785,470	453,038	275,608	-	53,302	3,522	-	-	-	-	-	-
Park	571,478	571,478	-	-	-	-	-	-	-	-	-	-
City Zoo	168,865	168,865	-	-	-	-	-	-	-	-	-	-
Golf Improvement Reserve	77,003	57,003	-	-	-	-	-	-	20,000	-	-	-
Transient Guest Tax	2,219,997	269,997	-	-	-	1,950,000	-	-	-	-	-	-
Unsafe Structures Demolition	184,284	184,284	-	-	-	-	-	-	-	-	-	-
Retirement Reserve	1,069,552	754,552	-	-	-	-	-	-	-	-	315,000	-
KP&F Rate Equalization	1,094,853	1,094,853	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	90,840	53,840	-	-	-	-	-	-	-	-	37,000	-
Historic Asset Tourism	288,962	168,162	-	-	-	-	-	-	-	-	-	120,800
Half-Cent Sales Tax	10,045,139	2,089,139	-	7,956,000	-	-	-	-	-	-	-	-
Special Street Repair	5,956,278	105,568	-	-	-	-	5,587,110	-	-	-	263,600	-
Street Repairs City 1/2% Sales	15,056,000	1,100,000	-	13,956,000	-	-	-	-	-	-	-	-
Park Land Acquisition	306,125	241,125	-	-	-	-	-	65,000	-	-	-	-
General Bond & Interest	22,276,507	1,054,644	13,842,700	281,200	1,344,645	1,908,369	-	-	-	-	150,000	3,694,949
Law Enforcement Fed Grants	163,232	-	-	-	-	-	163,232	-	-	-	-	-
Public Parking	11,439,207	8,118,857	-	-	-	-	-	-	2,960,000	330,920	29,430	-
Combined Utilities Fund	258,232,240	194,111,040	-	-	-	-	-	202,000	61,690,480	-	2,228,720	-
CDBG Funds	4,424,341	-	-	-	-	-	4,154,016	-	-	-	270,325	-
Grants and Gifts	430,830	-	-	-	-	-	430,830	-	-	-	-	-
Subtotal Operating Budget	426,531,525	217,662,865	32,288,171	50,245,200	3,502,797	9,779,496	12,427,048	14,467,700	72,510,605	2,616,220	5,100,075	5,931,348
Internal Service Funds												
Information Technology	4,297,928	375,063	-	-	-	-	-	147,000	3,775,865	-	-	-
Fleet Management	2,122,484	722,287	-	-	-	-	-	-	1,400,197	-	-	-
Workers' Comp SI	1,727,135	352,135	-	-	-	-	-	-	1,275,000	-	100,000	-
Insurance Management	1,416,804	905,804	-	-	-	-	-	-	475,000	-	36,000	-
Employee Health Insurance	14,967,196	5,847,196	-	-	-	-	-	-	8,960,000	-	160,000	-
Risk Management Reserve	2,298,548	1,663,548	-	-	-	-	-	-	-	-	35,000	600,000
Unemployment Comp	531,582	412,082	-	-	-	-	-	-	119,500	-	-	-
Trust Funds	598,844	598,844	-	-	-	-	-	-	-	-	-	-
Total Operating and Internal	454,492,046	228,539,824	32,288,171	50,245,200	3,502,797	9,779,496	12,427,048	14,614,700	88,516,167	2,616,220	5,431,075	6,531,348
Eliminate Interfund Transfers	(6,531,348)	-	-	-	-	-	-	-	-	-	-	(6,531,348)
Total	447,960,698	228,539,824	32,288,171	50,245,200	3,502,797	9,779,496	12,427,048	14,614,700	88,516,167	2,616,220	5,431,075	-
Percent of Total	100.0%	51.0%	7.2%	11.2%	0.8%	2.2%	2.8%	3.3%	19.8%	0.6%	1.2%	0.0%
Total Unappropriated												
Fund Balance (from "Appropriations")	216,037,630	216,037,630										
Less Contingency Amount	7,620,000	7,620,000										
Funding Net of Unappropriated Reserves & Contingency	224,303,068	4,882,194	32,288,171	50,245,200	3,502,797	9,779,496	12,427,048	14,614,700	88,516,167	2,616,220	5,431,075	-
	100.0%	2.2%	14.4%	22.4%	1.6%	4.4%	5.5%	6.5%	39.5%	1.2%	2.4%	0.0%

Budget Summary: FTE Positions by Department

	Actual 2007	Actual 2008	Adopted 2009	Revised 2009	Adopted 2010	Diff. From 2009 Adopted
Mayor	4.00	4.00	2.50	2.50	2.50	0.00
City Council	2.00	2.00	2.00	2.00	2.00	0.00
City Manager	8.50	10.50	10.50	10.50	11.50	1.00
Human Relations Commission	6.00	5.00	5.00	5.00	4.00	(1.00)
Legal	21.50	21.50	21.50	21.50	21.50	0.00
Financial Services	46.00	47.00	49.00	49.00	48.00	(1.00)
Municipal Court	28.00	28.00	28.00	28.00	28.00	0.00
Human Resources	8.00	9.00	9.00	9.00	9.00	0.00
Police	355.00	357.00	373.00	374.00	373.00	0.00
Fire	249.00	249.00	249.00	249.00	249.00	0.00
Public Works	390.25	393.25	377.25	376.00	374.00	(3.25)
Parks and Recreation	96.75	95.75	95.75	93.00	93.00	(2.75)
Zoo	33.50	32.50	32.50	32.50	32.50	0.00
Planning	14.00	14.00	14.00	14.00	14.00	0.00
Information Technology	16.00	17.00	17.00	17.00	17.00	0.00
Housing & Neighborhood Development	16.00	15.00	15.00	16.00	16.00	1.00
Total FTEs	1,294.50	1,300.50	1,301.00	1,299.00	1,295.00	(6.00)

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
City Council	280,122	274,727	286,080	283,237	285,427
Total Expenditures	280,122	274,727	286,080	283,237	285,427
Percent Change		-1.9%	4.1%	3.1%	-0.2%
<i>Financing</i>					
General Fund	280,122	274,727	286,080	283,237	285,427
Total Financing	280,122	274,727	286,080	283,237	285,427

Significant Features

- The 2010 budget is an overall decrease of 0.2 percent from the 2009 Adopted.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	247,144	248,222	247,844	246,966	251,071
Contractual Services	31,756	25,735	33,161	33,161	32,896
Other Payments/Costs	-	-	-	-	-
Commodities	1,222	770	5,075	3,110	1,460
Capital Outlay	-	-	-	-	-
Total Program	280,122	274,727	286,080	283,237	285,427

Discussion

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

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

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

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2010, a 3 percent increase is included for salary increases for Council staff.

Mayor

Mayor —Budget Overview

Description

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

Budget Summary by Program

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Mayor's Office	173,597	161,653	132,635	129,712	131,835
Total Expenditures	173,597	161,653	132,635	129,712	131,835
Percent Change		-6.9%	-18.0%	-19.8%	-0.6%
<i>Financing</i>					
General Fund	173,597	161,653	132,635	129,712	131,835
Total Financing	173,597	161,653	132,635	129,712	131,835

Significant Features

- Mayor's salary is set by ordinance at \$20,000 per year.
- In 2010, a 3.0 percent salary increase is provided for staff.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Mayor's Office	2.50	1.50	1.50	1.50	1.50
Total FTEs	2.50	1.50	1.50	1.50	1.50

Mayor Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	152,110	145,344	108,898	105,975	108,433
Contractual Services	16,335	13,929	19,807	19,807	19,472
Other Payments/Costs	-	-	-	-	-
Commodities	5,152	2,380	3,930	3,930	3,930
Capital Outlay	-	-	-	-	-
Total Program	173,597	161,653	132,635	129,712	131,835

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.

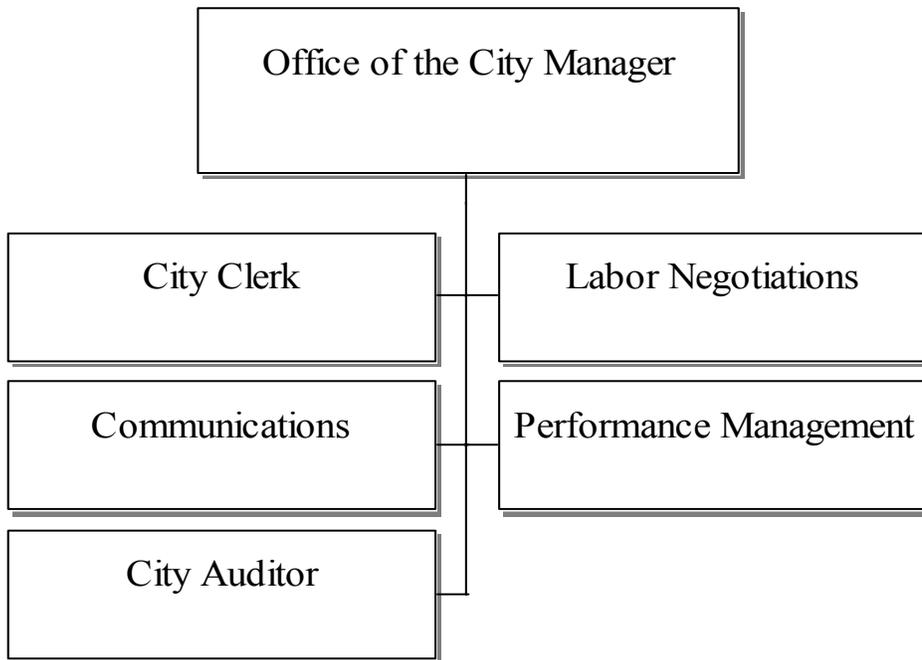
Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Office Assistant III	0.50	0.50	0.50	0.50	0.50
Total Program FTEs	2.50	1.50	1.50	1.50	1.50

Note: The elected office of Mayor is not shown as a FTE position.

Notes on Budget and Personnel

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



Office of the City Manager—Budget Overview

Description

The Office of the City Manager is responsible for the execution of all policies established by the City Council; the overall management and supervision of 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, Performance Management, Labor Relations, Internal Auditing and Economic Development.

Budget Summary by Program

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
City Manager	542,692	812,959	768,400	757,361	870,700
City Clerk	201,652	197,814	203,420	211,339	200,332
Total Expenditures	744,344	1,010,773	971,820	968,700	1,071,032
Percent Change		35.8%	-3.9%	-4.2%	10.2%
<i>Financing</i>					
General Fund	744,344	1,010,773	971,820	968,700	1,071,032
Total Financing	744,344	1,010,773	971,820	968,700	1,071,032

Significant Features

- The 10.2 percent increase in 2010 is primarily related to the shift of the Performance Management Coordinator from Financial Services to the City Manager.
- An Internal Auditor position is added to provide both financial and program performance audits of City department functions. There is no additional cost because the new position is created from the re-allocation of a Labor Negotiations position. The Auditor will be responsible for work reviews and auditing internal accounting and procedures, practices and records for conformance with laws, ordinances, regulations and policies. The Auditor will also conduct program performance audits in conjunction with the City's performance management initiative.
- The labor negotiations function has been moved to a management team with the Performance Management Coordinator taking on the role of negotiator for the City.
- In 2010, a 3.0 percent increase is provided for increases to salary and wages.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the City Manager budget by \$36,061.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
City Manager	5.50	7.50	7.50	7.50	8.50
City Clerk	3.00	3.00	3.00	3.00	3.00
Total FTEs	8.50	10.50	10.50	10.50	11.50

City Manager Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	398,306	649,683	597,144	586,406	698,675
Contractual Services	131,416	156,418	159,056	158,755	159,825
Commodities	12,970	6,858	12,200	12,200	12,200
Capital Outlay	-	-	-	-	-
Total Program	542,692	812,959	768,400	757,361	870,700

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

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	1.00	1.00	1.00
Office Assistant III	0.50	0.50	0.50	0.50	0.50
Executive Assistant II	2.00	2.00	2.00	2.00	2.00
Labor Negotiator	1.00	1.00	1.00	1.00	0.00
City Communications Manager	0.00	1.00	1.00	1.00	1.00
Internal Auditor	0.00	0.00	0.00	0.00	1.00
Performance Mangement Coordinator	0.00	0.00	0.00	0.00	1.00
Total Program FTEs	5.50	7.50	7.50	7.50	8.50

Notes on Budget and Personnel

- In 2010, funding is continued for a contract for three correctional officers to supervise inmate crews that work on City clean up.
- The Performance Management Coordinator position and function is shifted from Financial Services to the City Manager's Office in 2010. Performance management is an organizational function that should report directly to the City Manager.
- The Labor Negotiator position is re-allocated to provide an Internal Auditor position.
- The Economic Development Specialist position is not funded.

City Clerk Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	168,209	161,948	162,246	161,977	160,819
Contractual Services	31,796	33,028	37,774	47,012	37,263
Commodities	1,647	2,838	3,400	2,350	2,250
Capital Outlay	-	-	-	-	-
Total Program	201,652	197,814	203,420	211,339	200,332

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.

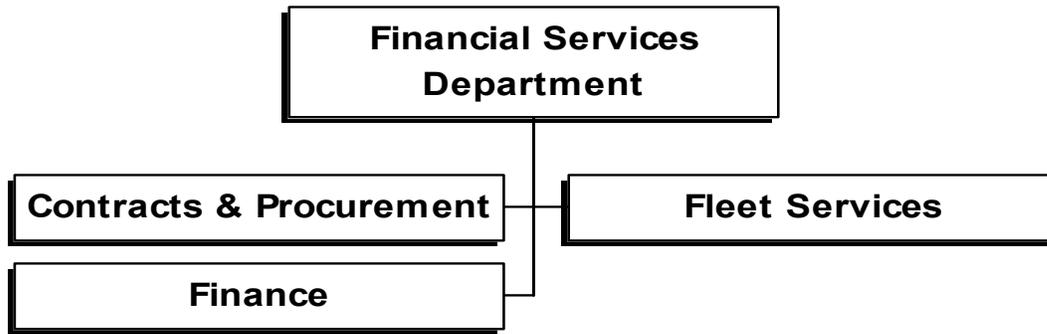
Additional functions of the clerk's office include: preparing bond transcripts; recording deeds, easements and various other documents; voter registration; and publishing legal notices.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
City Clerk	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	3.00	3.00	3.00	3.00	3.00

Notes on Budget and Personnel

- The electronic council agenda was implemented in June of 2006, enhancing oversight and document routing while reducing the amount of paper documents.
- The City Clerk's Office maintains current staffing and services in 2010.
- Recodification of the City Code and implementation of an online electronic code book began in October 2008. This includes the reformat, editorial review and report, proofreading and indexing of the code; online on-demand services by updating the internet version of the code as soon as ordinances become effective including all graphics, maps, tables, diagrams and photos; and eliminates the need to print and distribute 100 paper supplements quarterly.



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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Financial Services	1,311,441	1,410,294	1,395,215	1,396,502	1,291,593
Contracts & Procurement	487,509	495,776	513,101	511,753	508,894
Fleet Services	1,354,321	1,344,038	1,543,299	1,547,593	1,558,537
Total Expenditures	3,153,271	3,250,108	3,451,615	3,455,848	3,359,024
Percent Change		3.1%	6.2%	6.3%	-2.7%
<i>Financing</i>					
General Fund	1,798,950	1,906,070	1,908,316	1,908,255	1,800,487
Fleet Mgmt Fund	1,354,321	1,344,038	1,543,299	1,547,593	1,558,537
Total Financing	3,153,271	3,250,108	3,451,615	3,455,848	3,359,024

Significant Features

- The Performance Management Coordinator position is moved to the City Manager's Office in 2010.
- The installation and implementation of a new Enterprise Resource Planning (ERP) System continues to be a major focus of the Department in 2009 and 2010.
- The Department continues to work with the City 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. A 3.0 percent increase is provided for 2010.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Finance budget by \$61,683.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Financial Services	17.00	18.00	18.00	18.00	17.00
Contracts & Procurement	8.00	8.00	8.00	8.00	8.00
Fleet Services	21.00	21.00	23.00	23.00	23.00
Total FTEs	46.00	47.00	49.00	49.00	48.00

Finance Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,023,725	1,053,267	1,120,859	1,118,882	1,017,651
Contractual Services	273,865	325,115	260,956	267,220	263,542
Commodities	13,851	31,912	13,400	10,400	10,400
Capital Outlay	-	-	-	-	-
Total Program	1,311,441	1,410,294	1,395,215	1,396,502	1,291,593

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant I	2.00	1.00	1.00	0.00	0.00
Accountant II	2.00	2.00	2.00	3.00	3.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	3.00	4.00	4.00	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 II	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Performance Management Coord.	0.00	1.00	1.00	1.00	0.00
Total Program FTEs	17.00	18.00	18.00	18.00	17.00

Notes on Budget and Personnel

- Reflects shift of Performance Management Coordinator.

Contracts & Procurement Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	428,856	450,211	455,816	455,905	452,645
Contractual Services	53,098	48,297	52,085	52,092	51,899
Commodities	6,209	3,486	5,200	3,756	4,350
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	(654)	(6,218)	-	-	-
Total Program	487,509	495,776	513,101	511,753	508,894

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	1.00	1.00	1.00
Procurement Officer II	2.00	3.00	3.00	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 implementation of the Enterprise Resource Planning System in 2009 and 2010.

Fleet Services Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personal Services	1,058,639	1,075,149	1,199,880	1,204,174	1,246,256
Contractual Services	157,803	154,591	173,419	187,219	185,931
Commodities	56,762	55,000	110,000	96,200	66,350
Capital Outlay	-	-	-	-	-
Depreciation	67,741	63,410	60,000	60,000	60,000
Contingency	-	-	-	-	-
Other Financial Uses	13,376	(4,112)	-	-	-
Total Program	1,354,321	1,344,038	1,543,299	1,547,593	1,558,537

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 issues.

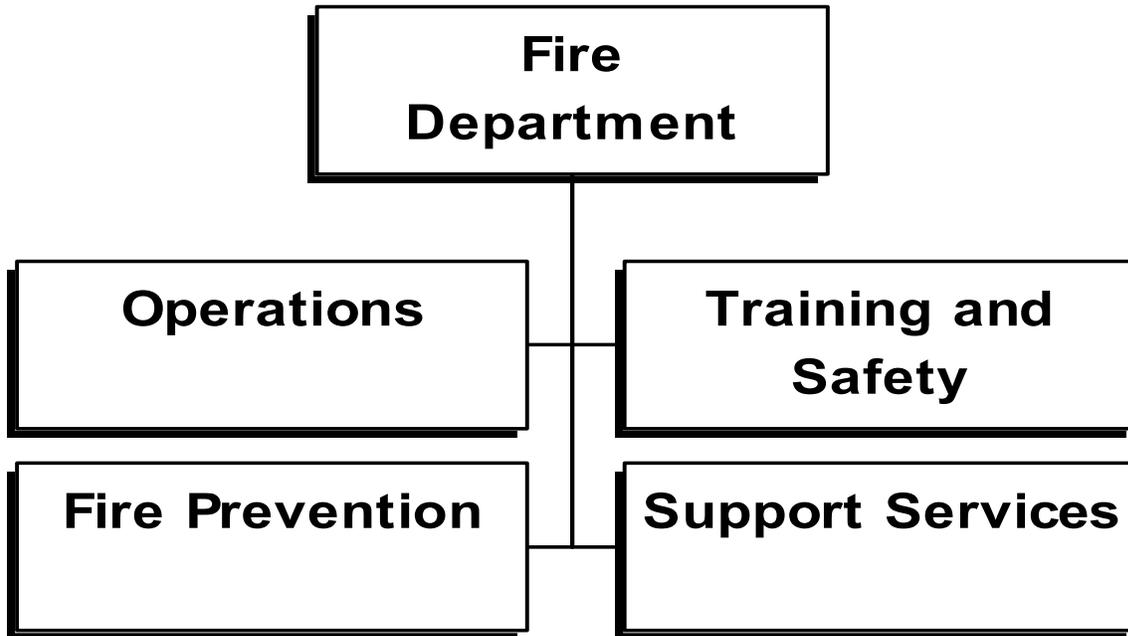
Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Maintenance Worker II	0.00	1.00	0.00	0.00	0.00
Maintenance Worker III	7.00	6.00	7.00	7.00	7.00
Manager, Fleet	1.00	1.00	1.00	1.00	1.00
Master Mechanic	6.00	6.00	8.00	8.00	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	23.00	23.00	23.00

Notes on Budget and Personnel

- 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.

- The additional 2.0 FTE mechanics in 2009 allowed for a second shift to operate in the Heavy Equipment Shop.



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

Budget Summary by Program

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Support Services	1,203,879	1,196,324	1,067,875	1,098,208	1,168,260
Fire Prevention	911,753	947,335	913,788	905,571	887,190
Operations	17,135,792	17,995,877	17,598,859	17,908,146	17,515,396
Training	278,225	299,015	289,678	304,495	278,044
Total Expenditures	19,529,649	20,438,551	19,870,200	20,216,420	19,848,890
Percent Change		4.7%	-2.8%	-1.1%	-0.1%

Financing

General Fund	19,529,649	20,438,551	19,870,200	20,216,420	19,848,890
Total Financing	19,529,649	20,438,551	19,870,200	20,216,420	19,848,890

Significant Features

- The 2009 Estimate exceeds the Adopted amount by \$346,220. Of the total, \$200,000 is used to replace bunker gear for firefighters. The remainder is used to increase the amount for overtime callback pay.
- The 2009 budget provided no salary increases. A 3.0 percent increase is budgeted for 2010.
- The 2010 recommendation continues the additional \$150,000 for callback pay and provides a \$115,000 increase for firefighting tools and vehicle maintenance.
- \$100,000 is included in the Fire Department budget to make the annual payment for the purchase of breathing apparatus units for the Fire Department.
- The Fire Department will be impacted in 2010 by the 4.0 percent salary shrinkage rate applied to its budget. These "vacancy credits" reduce the budget by \$757,635.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Support Services	9.00	9.00	9.00	9.00	9.00
Fire Prevention	10.00	10.00	10.00	10.00	10.00
Operations	226.00	226.00	226.00	226.00	226.00
Training	4.00	4.00	4.00	4.00	4.00
Total FTEs	249.00	249.00	249.00	249.00	249.00

Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	622,197	621,430	557,127	574,266	566,825
Contractual Services	521,867	507,782	475,838	478,982	553,475
Other Payments/Costs	-	-	-	-	-
Commodities	59,815	67,112	34,910	44,960	47,960
Capital Outlay	-	-	-	-	-
Total Program	1,203,879	1,196,324	1,067,875	1,098,208	1,168,260

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Fire Chief	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	2.00	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	0.00	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	0.00	0.00
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	9.00	9.00	9.00	9.00	9.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.
- The \$100,000 SCBA lease purchase payment is budgeted in this program, resulting in the increase in contractual services.

Fire Prevention Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	860,427	892,699	872,564	867,773	849,598
Contractual Services	25,669	23,284	22,348	20,822	18,616
Commodities	25,657	31,352	18,876	16,976	18,976
Capital Outlay	-	-	-	-	-
Total Program	911,753	947,335	913,788	905,571	887,190

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	0.00	0.00	0.00	0.00
Inspector III	3.00	4.00	4.00	4.00	4.00
Investigator I	0.00	0.00	0.00	0.00	0.00
Investigator II	1.00	0.00	0.00	0.00	0.00
Investigator III	2.00	3.00	3.00	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 2010.

Operations Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	16,139,949	17,015,132	16,715,605	16,896,507	16,543,647
Contractual Services	422,489	487,954	405,282	419,240	476,943
Other Payments & Costs	-	-	-	-	-
Commodities	536,398	492,791	477,972	592,399	494,806
Capital Outlay	36,956	-	-	-	-
Total Program	17,135,792	17,995,877	17,598,859	17,908,146	17,515,396

Discussion

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Advanced Firefighter	18.00	31.00	47.00	43.00	43.00
Firefighter I	17.00	18.00	3.00	4.00	4.00
Firefighter II	18.00	4.00	3.00	4.00	4.00
Firefighter III	1.00	1.00	1.00	3.00	3.00
Apparatus Operator	54.00	54.00	54.00	54.00	54.00
Lieutenant, Fire	54.00	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	226.00	226.00	226.00	226.00	226.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.

Training & Safety Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	265,210	285,236	274,878	274,895	269,044
Contractual Services	9,246	7,393	11,000	26,000	5,500
Commodities	3,769	6,386	3,800	3,600	3,500
Capital Outlay	-	-	-	-	-
Total Program	278,225	299,015	289,678	304,495	278,044

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Training Officer I, Fire	0.00	0.00	0.00	0.00	0.00
Training Officer II, Fire	1.00	0.00	0.00	0.00	0.00
Training Officer III, Fire	2.00	3.00	3.00	3.00	3.00
Division Chief	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 in the Training Division.

**Housing and Neighborhood Development
Department**

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Housing & Neighborhood Develop.	4,649,707	3,917,131	4,187,178	4,464,552	4,653,595
Total Expenditures	4,649,707	3,917,131	4,187,178	4,464,552	4,653,595
Percent Change		-15.8%	6.9%	14.0%	11.1%
<i>Financing</i>					
CDBG	2,971,619	1,753,998	2,100,447	2,173,838	2,151,052
Home Program	1,187,509	882,724	728,346	833,157	835,284
HUD Emer Shelter	(575,646)	84,467	87,994	87,552	87,552
State Emer Shelter	(33,189)	4,523	46,465	-	-
Shelter Plus	1,099,414	1,191,419	1,223,926	1,320,144	1,322,932
Trafficway Improvement Admin. Fees	-	-	-	-	5,678
Inmate Program Intergovernmental	-	-	-	49,861	51,097
General Fund	-	-	-	-	200,000
Total Financing	4,649,707	3,917,131	4,187,178	4,464,552	4,653,595

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Housing & Neighborhood Develop.	16.00	15.00	15.00	16.00	16.00
Total FTEs	16.00	15.00	15.00	16.00	16.00

Significant Features

- No monies were budgeted in 2009 to provide salary and wage increases, but a 3.0% increase is provided for 2010.
- 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	840,269	659,917	887,725	908,653	902,687
Contractual Services	215,732	238,600	192,878	234,294	235,193
Other Payments/Costs	2,560,003	1,797,667	2,021,499	2,103,916	2,299,294
Commodities	1,033,703	1,220,947	1,085,076	1,217,689	1,216,421
Capital Outlay	-	-	-	-	-
Total Program	4,649,707	3,917,131	4,187,178	4,464,552	4,653,595

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 Fund. These dollars 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Community Resource Spec.	1.00	1.00	1.00	1.00	1.00
Director of HND/Deputy City Manager	1.00	0.00	0.00	0.00	0.00
Grant Administrator	1.00	1.00	1.00	1.00	1.00
HND Manager	2.00	1.00	1.00	1.00	1.00
Accountant I	0.00	1.00	1.00	1.00	1.00
Program Coordinator	0.00	0.00	0.00	1.00	1.00
Deputy Director of HND	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	0.00	0.00	0.00	0.00
Executive Assistant I	0.00	1.00	1.00	1.00	1.00
Accounting Specialist II	1.00	1.00	1.00	1.00	1.00
Rehab Specialist	6.00	6.00	6.00	6.00	6.00
Total Program FTEs	16.00	15.00	15.00	16.00	16.00

Notes on Budget and Personnel

- \$181,360 of CDBG funds are provided for Youth and Social Services grants; \$187,871 from the General Fund.
- \$200,000 is provided from the General Fund for the HOME match.
- The Program Coordinator position added in 2009 manages the Inmate Clean-up Program.

Human Relations Commission

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Human Relations	361,300	331,713	337,593	318,387	271,343
Total Expenditures	361,300	331,713	337,593	318,387	271,343
Percent Change		-8.2%	1.8%	-4.0%	-19.6%
<i>Financing</i>					
General Fund	297,376	255,445	269,758	250,837	214,280
Fed Fair Housing	63,924	76,268	67,835	67,550	57,063
Total Financing	361,300	331,713	337,593	318,387	271,343

Significant Features

- For 2010, the Executive Director's role will be divided evenly between fair housing activities and the director functions. The unfilled Investigator position devoted to fair housing has been eliminated. Dividing the Director's duties and salaries results in a savings of \$34,950 to the General Fund in 2010. The recommendation asserts that the Director will be able to adequately meet the demands and responsibilities.
- The contract compliance function, which deals specifically with verification and enforcement of Davis – Bacon Wage Rate provisions, is moved to HRC in 2010 from the Contracts and Procurement Division. HRC is a more appropriate Department for this function, which can be assumed with existing staff.
- In 2009, no monies were approved for employee salary increases. A 3.0 percent increase is provided for 2010.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the HRC budget by \$9,128.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Human Relations	6.00	5.00	5.00	5.00	4.00
Total FTEs	6.00	5.00	5.00	5.00	4.00

Human Relations Commission Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	320,978	288,574	268,407	265,804	218,760
Contractual Services	36,446	39,842	59,351	45,433	45,433
Commodities	3,876	3,297	9,835	7,150	7,150
Capital Outlay	-	-	-	-	-
Total Program	361,300	331,713	337,593	318,387	271,343

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
ADA Coordinator	0.00	0.00	0.00	0.00	0.00
Civil Rights Investigator	4.00	3.00	3.00	3.00	2.00
HRC Director	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	6.00	5.00	5.00	5.00	4.00

Notes on Budget and Personnel

- Other operating expenses are reduced to be more in line with historical trends.

Human Resources Department

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Human Resources	782,994	818,287	826,594	822,081	835,285
Total Expenditures	782,994	818,287	826,594	822,081	835,285
Percent Change		4.5%	1.0%	0.5%	1.1%
<i>Financing</i>					
General Fund	782,994	818,287	826,594	822,081	835,285
Total Financing	782,994	818,287	826,594	822,081	835,285

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.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Human Resources budget by \$23,952.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Human Resources	8.00	8.00	9.00	9.00	9.00
Total FTEs	8.00	8.00	9.00	9.00	9.00

Human Resources Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	552,142	576,767	582,364	576,501	570,962
Contractual Services	210,281	214,175	225,480	226,830	244,118
Other Payments/Costs	-	-	-	-	-
Commodities	20,571	22,545	18,750	18,750	20,205
Capital Outlay	-	4,800	-	-	-
Total Program	782,994	818,287	826,594	822,081	835,285

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	0.00	0.00
Manager	0.00	0.00	1.00	1.00	1.00
HR Assistant	0.00	0.00	1.00	1.00	1.00
HR Specialist	4.00	4.00	4.00	4.00	4.00
HR Manager/Employee Relations	0.00	0.00	0.00	1.00	1.00
Manager, Wellness Program	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	0.00	0.00	0.00
Total Program FTEs	8.00	8.00	9.00	9.00	9.00

Notes on Budget and Personnel

- \$20,000 is added to the budget in 2010 to provide tuition reimbursement for employees who take classes related to enhancing professional capability and performance.

- In 2009, no monies were appropriated for salary and wage increases. A 3.0 percent increase was approved for 2010.

Information Technology Department

Information Technology Dept—Budget Overview

Description

The Information Technology Department provides design, support, implementation and management of computer and telecommunication technology infrastructure for the City. IT partners with users and provides support in the application of technology. The IT Department hosts City-4 which is our government's touch point with our citizens.

Budget Summary by Program

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Information Technology	3,296,352	3,234,045	4,359,816	4,408,153	4,255,268
Total Expenditures	3,296,352	3,234,045	4,359,816	4,408,153	4,255,268
Percent Change		-1.9%	34.8%	36.3%	-2.4%
<i>Financing</i>					
Information Technology Fund	3,296,352	3,234,045	4,359,816	4,408,153	4,255,268
Total Financing	3,296,352	3,234,045	4,359,816	4,408,153	4,255,268

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 was restructured in 2008 to achieve a team based customer service focus. Other enhancements included the implementation of a new service desk system..
- No step movement or cost of living increases are budgeted for employees in 2009. A 3.0 percent increase is recommended for 2010.
- IT fees to City Departments did not increase in 2010. \$150,000 is budgeted in the General Fund to establish an IT equipment and resource replacement program. The Enterprise Resource Planning (ERP) payment is budgeted through the IT Fund.
- IT will continue to play a key role in the ERP implementation through 2010.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Information Technology	16.00	17.00	17.00	17.00	17.00
Total FTEs	16.00	17.00	17.00	17.00	17.00

Information Technology Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personal Services	988,585	1,081,178	1,154,794	1,198,820	1,213,524
Contractual Services	1,693,810	1,630,540	2,588,428	2,640,492	2,543,995
Other Payments and Costs	40,246	33,100	135,207	32,527	35,207
Commodities	99,675	120,723	181,387	236,314	212,542
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	474,036	368,504	300,000	300,000	250,000
Total Program	3,296,352	3,234,045	4,359,816	4,408,153	4,255,268

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 of a myriad of technologies which include data, telephone, video, command and control and HVAC systems.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	0.00	0.00
Computer Operator	1.00	1.00	1.00	1.00	1.00
Public Information Officer	1.00	0.00	0.00	0.00	0.00
Public Information Specialist	0.00	2.00	2.00	2.00	2.00
Production Specialist	1.00	1.00	1.00	1.00	1.00
Network Engineer I	1.00	1.00	1.00	1.00	1.00
System Developer I	1.00	0.00	0.00	1.00	1.00
System Developer II	3.00	4.00	4.00	3.00	3.00
System Developer III	1.00	1.00	1.00	1.00	1.00
System Consultant II	2.00	2.00	1.00	1.00	1.00
System Consultant III	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	16.00	17.00	17.00	17.00	17.00

Notes on Budget and Personnel

- Council action reduced the IT budget by \$100,000 in 2010.

**Legal
Department**

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
City Attorney	1,546,958	1,646,965	1,620,399	1,624,458	1,618,566
Total Expenditures	1,546,958	1,646,965	1,620,399	1,624,458	1,618,566
Percent Change		6.5%	-1.6%	-1.4%	-0.1%
<i>Financing</i>					
General Fund	1,380,849	1,541,880	1,454,820	1,444,599	1,432,351
Special Liability Expense Fund	110,768	48,066	109,410	124,031	128,470
Workers Compensation Fund	55,341	57,019	56,169	55,828	57,745
Total Revenues	1,546,958	1,646,965	1,620,399	1,624,458	1,618,566

Significant Features

- The 2010 budget maintains current staffing levels.
- The Special Liability Expense Fund expenditure 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. A 3.0 percent increase was approved for 2010.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Legal budget by \$53,341.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
City Attorney	21.50	21.50	21.50	21.50	21.50
Total FTEs	21.50	21.50	21.50	21.50	21.50

Legal Department Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,401,235	1,431,867	1,458,073	1,463,632	1,457,856
Contractual Services	118,815	181,726	128,326	126,826	126,710
Commodities	26,908	33,372	34,000	34,000	34,000
Capital Outlay	-	-	-	-	-
Total Program	1,546,958	1,646,965	1,620,399	1,624,458	1,618,566

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
City Attorney	1.00	1.00	1.00	1.00	1.00
Attorney I	3.00	3.00	3.00	1.00	1.00
Attorney II	0.00	0.00	0.00	3.00	3.00
Attorney III	3.50	3.50	3.50	2.50	2.50
Attorney IV	2.00	2.00	2.00	2.00	2.00
Deputy City Attorney	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	0.00	0.00
Legal Specialist II	1.00	1.00	1.00	2.00	2.00
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	21.50	21.50	21.50	21.50	21.50

Notes on Budget and Personnel

- There are no significant programmatic changes.

**Municipal Court
Department**

Judicial

Probation

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Judicial	1,596,920	1,461,827	1,615,813	1,610,903	1,609,534
Probation	261,976	264,121	268,771	267,763	272,975
Total Expenditures	1,858,896	1,725,948	1,884,584	1,878,666	1,882,509
Percent Change		-7.2%	9.2%	8.8%	-0.1%
<i>Financing</i>					
General Fund	1,807,600	1,669,294	1,837,206	1,825,174	1,821,404
Alcohol & Drug Safety Fund	51,296	56,654	47,378	53,492	61,105
Total Financing	1,858,896	1,725,948	1,884,584	1,878,666	1,882,509

Significant Features

- Monies for Court renovation and remodeling were included in the 2009 budget.
- In 2009, no monies were appropriated for salary and wage increases. A 3.0 percent increase is provided for 2010.
- The Alcohol and Drug Safety Fund is budgeted as a special revenue fund, rather than a trust fund in 2010.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Court budget by \$54,231.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	2010
Judicial	23.00	23.00	23.00	23.00	23.00
Probation	5.00	5.00	5.00	5.00	5.00
Total FTEs	28.00	28.00	28.00	28.00	28.00

Judicial Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,109,798	1,079,165	1,123,006	1,118,096	1,109,592
Contractual Services	467,247	368,500	424,391	424,391	458,241
Commodities	19,875	14,162	48,800	48,800	41,701
Capital Outlay	-	-	19,616	19,616	-
Total Program	1,596,920	1,461,827	1,615,813	1,610,903	1,609,534

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Administrative 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	4.00	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	23.00	23.00	23.00	23.00	23.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.

Probation Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	226,599	233,732	239,527	232,519	232,232
Contractual Services	29,565	25,835	26,819	29,319	33,818
Commodities	5,812	4,554	2,425	5,925	6,925
Capital Outlay	-	-	-	-	-
Total Program	261,976	264,121	268,771	267,763	272,975

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2010.
- The salary of 1.0 FTE Probation Officer and other operating costs are 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.

**Parks and Recreation
Department**

Administration

Parks & Aquatics

Special Services

Centers

Athletics

Performing Arts

Old Prairie Town

Golf

Parks and Recreation Dept—Budget Overview

Description

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

Budget Summary by Program

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Administration	1,546,287	1,368,889	1,498,233	1,461,566	2,060,253
Parks and Aquatics	3,817,776	4,312,890	4,105,314	4,030,043	4,068,175
Special Services	460,600	464,783	464,998	461,801	473,477
Centers	1,774,383	1,579,067	1,559,705	1,532,255	1,604,107
Athletics	491,780	471,175	497,543	492,416	500,357
Theater	424,136	434,086	447,410	443,023	451,397
Old Prairie Town	304,950	353,471	350,179	354,305	361,231
Concessions	120,620	112,242	144,002	143,096	144,002
Golf	851,126	900,646	795,079	653,999	797,242
Total Expenditures	9,791,658	9,997,249	9,862,463	9,572,504	10,460,241
Percent Change		2.1%	-1.3%	-4.2%	6.1%

Financing

Parks and Recreation Fund	8,940,532	9,096,603	9,862,463	9,572,504	571,478
General Fund	-	-	-	-	9,888,763
Golf Fund	851,126	900,646	-	-	-
Total Financing	9,791,658	9,997,249	9,862,463	9,572,504	10,460,241

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Administration	12.00	11.00	11.00	11.00	11.00
Parks and Aquatics	48.00	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	17.00	17.00
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	3.00	3.00	3.00	0.00	0.00
Total FTEs	96.75	95.75	95.75	93.00	93.00

Significant Features

- Beginning in 2010 the operations of the Parks and Recreation Department will be financed through the General Fund rather than a separate fund. This will provide management flexibility in coordinating the activities and budgets of the various departments. The expenditure from the Parks and Recreation Fund in 2010 represents the transfer of ending balance to the General Fund. The change in funding source does not impact the operations or organizational structure of Parks and Recreation.
- The City Manager's recommendation for 2010 adds \$45,000 to provide adequate funding for the Community Centers to remain open on the weekends. The Centers were closed on weekends in 2009 to accommodate budget cuts.
- No salary increases were provided in 2009. For 2010, a 3.0% increase is budgeted.
- In 2008, the operation of the Golf Course was assumed by Billy Casper Golf under a contractual arrangement.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Parks and Recreation budget by \$247,679.

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	806,788	697,126	551,255	521,811	546,693
Contractual Services	646,710	603,398	630,258	625,211	627,301
Other Payments/Costs	100	721	-	-	-
Commodities	29,999	46,302	26,349	26,086	24,410
Capital Outlay	62,690	21,342	135,734	287,468	290,371
Other Financial Uses	-	-	154,637	990	571,478
Total Program	1,546,287	1,368,889	1,498,233	1,461,566	2,060,253

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Accounting Spec. I	1.00	0.00	0.00	0.00	0.00
Accounting Spec. II	1.00	0.00	0.00	0.00	0.00
Accounting Spec. III	0.00	1.00	1.00	1.00	1.00
Assoc. Director of Admin.	1.00	1.00	1.00	1.00	1.00
Dir., Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Dir., Park and Rec Planning	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	3.00	3.00
Office Assistant III	3.00	2.00	2.00	2.00	2.00
Park Superintendent	0.00	1.00	1.00	0.00	0.00
Public Relations Spec.	1.00	1.00	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	12.00	11.00	11.00	11.00	11.00

Notes on Budget and Personnel

- There are no significant programmatic changes in 2010.
- The Department will continue to expand and enhance the trail system and replace aging playground equipment in the City's parks.
- Program reflects transfer of ending balance to General Fund in 2010.

Parks and Aquatics Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,527,102	2,720,056	2,987,579	2,879,941	2,951,185
Contractual Services	616,967	983,202	564,061	601,955	618,264
Other Payments/Costs	313	225	300	297	300
Commodities	538,378	543,687	553,374	547,850	498,426
Capital Outlay	135,016	65,720	-	-	-
Total Program	3,817,776	4,312,890	4,105,314	4,030,043	4,068,175

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Recreation Specialist III	1.00	1.00	1.00	1.00	1.00
Carpenter	1.00	1.00	1.00	0.00	0.00
City Forester	1.00	1.00	1.00	1.00	1.00
Equipment Oper I	2.00	2.00	2.00	3.00	3.00
Equipment Oper II	1.00	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	15.00	15.00	14.00	14.00
Maintenance Worker III	3.00	3.00	3.00	3.00	3.00
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
Office Specialist	1.00	1.00	1.00	1.00	1.00
Park Superintendent	1.00	0.00	0.00	1.00	1.00
Arborist I	3.00	2.00	2.00	2.00	2.00
Arborist II	3.00	4.00	4.00	4.00	4.00
Arborist III	4.00	4.00	4.00	4.00	4.00
Supervisor III	2.00	2.00	2.00	2.00	2.00
Welder	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	48.00	48.00	48.00	48.00	48.00

Notes on Budget and Personnel

- There are no significant program changes in 2010.

Special Services Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	365,105	364,292	389,458	387,028	395,851
Contractual Services	76,428	77,551	53,391	52,850	54,989
Other Payments/Costs	-	-	-	-	-
Commodities	19,067	22,940	22,149	21,923	22,637
Capital Outlay	-	-	-	-	-
Total Program	460,600	464,783	464,998	461,801	473,477

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2010.

Community Centers Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,181,840	1,189,393	1,145,540	1,122,603	1,147,416
Contractual Services	506,015	331,803	344,562	340,781	393,057
Other Payments/Costs	-	-	-	-	-
Commodities	88,028	57,871	69,603	68,871	63,634
Capital Outlay	(1,500)	-	-	-	-
Total Program	1,774,383	1,579,067	1,559,705	1,532,255	1,604,107

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Recreation Spec I	8.75	8.75	8.75	9.00	9.00
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	17.00	17.00

Notes on Budget and Personnel

- \$45,000 added in 2010 to return weekend hours to the Community Centers.

Athletics Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	253,544	256,257	267,457	264,655	272,553
Contractual Services	217,375	200,379	209,897	207,777	208,915
Other Payments/Costs	-	-	-	-	-
Commodities	20,861	14,539	20,189	19,984	18,889
Capital Outlay	-	-	-	-	-
Total Program	491,780	471,175	497,543	492,416	500,357

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2010.

Performing Arts Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	257,061	259,880	311,123	308,121	314,493
Contractual Services	111,439	135,333	97,993	97,001	100,460
Other Payments/Costs	10,098	13,500	10,000	9,900	10,000
Commodities	40,618	25,373	28,294	28,001	26,444
Capital Outlay	4,920	-	-	-	-
Total Program	424,136	434,086	447,410	443,023	451,397

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2010.

Old Prairie Town Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	230,564	268,931	261,083	266,107	272,510
Contractual Services	50,660	52,690	55,202	54,645	56,506
Other Payments/Costs	3,692	3,498	6,500	6,435	6,500
Commodities	20,034	28,352	27,394	27,118	25,715
Capital Outlay	-	-	-	-	-
Total Program	304,950	353,471	350,179	354,305	361,231

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation Spec. I	0.00	1.00	1.00	1.00	1.00
Recreation Spec. II	2.00	1.00	1.00	1.00	1.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	4.00	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant program changes budgeted for 2010.

Concessions Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	36,786	31,899	53,535	53,535	53,535
Contractual Services	3,823	4,509	3,450	3,415	3,450
Other Payments/Costs	8,173	8,022	8,700	8,613	8,700
Commodities	71,838	67,812	78,317	77,533	78,317
Non-Cash Expenditure	-	-	-	-	-
Other Financial Uses	-	-	-	-	-
Total Program	120,620	112,242	144,002	143,096	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 Equivalent)

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 2010.

Golf Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	128,343	122,858	134,467	-	-
Contractual Services	546,972	577,404	540,127	534,720	676,757
Other Payments/Costs	25,368	25,063	23,000	22,770	23,000
Commodities	106,919	126,466	97,485	96,509	97,485
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Non-Cash Expenditures	43,524	48,855	-	-	-
Other Financial Uses	-	-	-	-	-
Total Program	851,126	900,646	795,079	653,999	797,242

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Golf Professional Manager	1.00	1.00	1.00	0.00	0.00
Golf Course Manager	0.00	0.00	0.00	0.00	0.00
Maintenance Worker II	0.00	0.00	0.00	0.00	0.00
Maintenance Worker III	0.00	0.00	0.00	0.00	0.00
Master Mechanic	0.00	0.00	0.00	0.00	0.00
Recreation Spec I	1.00	1.00	1.00	0.00	0.00
Supervisor I	1.00	1.00	1.00	0.00	0.00
Supervisor II	0.00	0.00	0.00	0.00	0.00
Total Program FTEs	3.00	3.00	3.00	0.00	0.00

Notes on Budget and Personnel

- Seven percent of the daily green fees/annual permits are earmarked to fund future capital improvement projects on the golf course.
- The golf course is operated by Billy Casper Golf, LLC.

Planning Department

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Planning	1,131,556	1,215,557	1,328,056	1,297,678	1,241,086
Total Expenditures	1,131,556	1,215,557	1,328,056	1,297,678	1,241,086
Percent Change		7.4%	9.3%	6.8%	-6.5%
<i>Financing</i>					
General Fund	997,806	908,369	916,435	916,293	918,416
Federal Grants	133,750	307,188	411,621	381,385	322,670
Total Financing	1,131,556	1,215,557	1,328,056	1,297,678	1,241,086

Significant Features

- The Department receives federal support for regional transportation planning activities.
- Development and implementation of the Unified Development Code; Parkland Fee revisions, neighborhood plan updates, Bike Route Study and new neighborhood plans development.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Planning budget by \$33,549.
- A 3.0 % increase is budgeted for salary expenses.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	891,604	855,616	924,082	919,157	927,300
Contractual Services	227,808	354,535	396,676	367,253	306,809
Commodities	6,234	5,406	7,298	11,268	6,977
Capital Outlay	5,910	-	-	-	-
Other Financial Uses	-	-	-	-	-
Total Program	1,131,556	1,215,557	1,328,056	1,297,678	1,241,086

Discussion

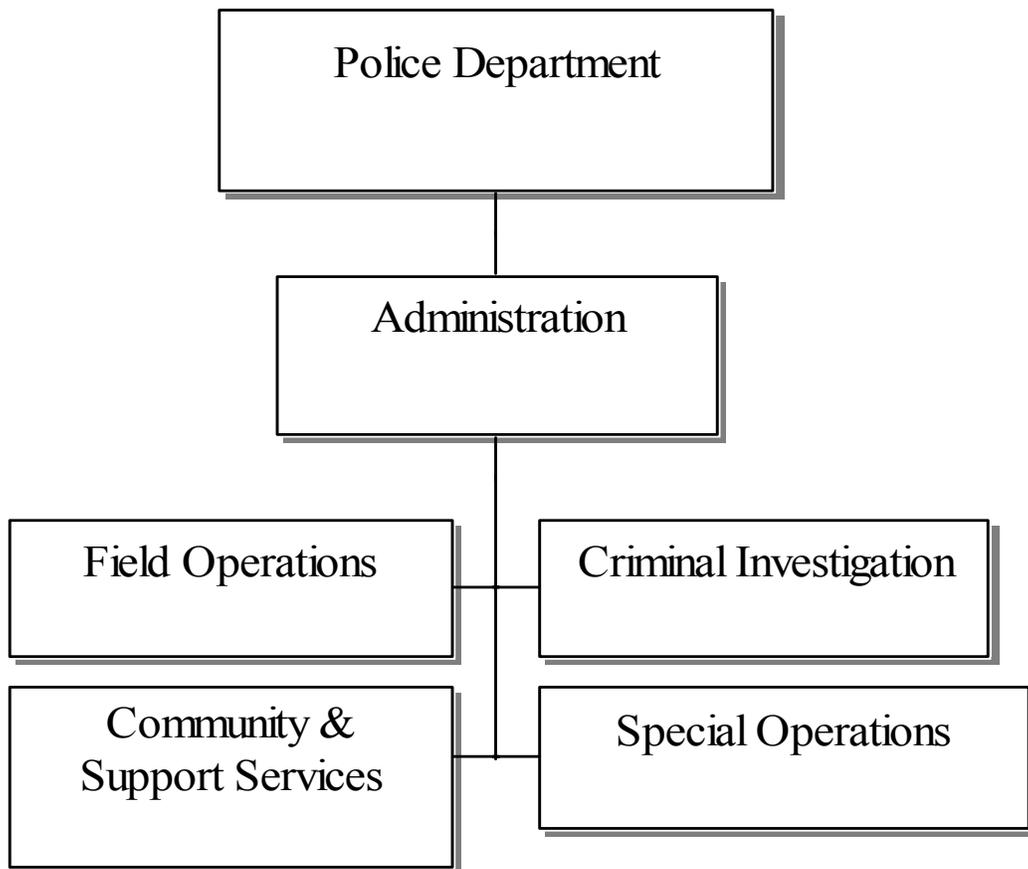
The intended overall outcome of a successful land use and development planning program is an improved community that enjoys rising property values, strong neighborhoods, a healthy housing and commercial real estate market, high paying new jobs, an efficient highway and transit system, a dynamic downtown, 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 2008 Annual Report available in the Planning Department.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Planner I	3.00	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.



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 373 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Administration	1,994,625	2,182,579	2,256,059	2,320,280	2,305,629
Field Operations	13,023,644	12,377,941	12,412,376	12,215,460	11,922,510
Criminal Investigation	4,508,943	4,341,971	4,256,767	4,098,941	4,056,005
Community & Support Services	4,967,099	5,077,935	6,301,222	6,175,342	6,119,047
Special Operations	2,974,171	4,268,995	4,500,276	4,215,254	4,039,419
Total Expenditures	27,468,482	28,249,421	29,726,700	29,025,277	28,442,610
Percent Change		2.8%	5.2%	2.7%	-4.3%
<i>Financing</i>					
General Fund	27,175,413	28,188,679	29,665,369	28,862,045	28,331,221
Federal Grants	293,069	60,742	61,331	163,232	111,389
Total Financing	27,468,482	28,249,421	29,726,700	29,025,277	28,442,610

Significant Features

- The Police Department negotiated with USD 501 to enter into an agreement for the TPD to provide 5.0 FTE School Resource Officers to 501 schools. The budget includes additional revenue of \$100,000 in 2009 and \$400,000 in 2010 as payment from the school district for these services. TPD will provide these services within current staffing.
- In 2009, no monies were appropriated for salary increases. In 2010, \$871,998 is included to pay the costs of the FOP contract. All other employees are budgeted a 3.0 percent increase.
- A policy decision was made by the City Council to discontinue the Helicopter Unit of the Police Department. This reduced the City Manager's budget recommendation by a total of \$584,880 and one non-sworn position. In addition, \$591,000 of insurance proceeds from a 2008 helicopter accident was credited to the General Fund rather than used to help pay for another helicopter.
- 2010 is impacted by the 4.0% salary shrinkage budgeted. These "vacancy credits" reduce the Police budget by \$1,020,692.
- 2009 reflects the shift of Code Compliance from Public Works to the Police Department.
- \$64,000 is added in 2010 for weed cutting on unattended properties.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Administration	18.00	26.50	26.50	30.00	30.00
Field Operations	179.00	169.00	169.00	170.00	170.00
Criminal Investigation	56.00	50.00	50.00	49.00	49.00
Community & Support Services	59.00	59.50	75.50	75.00	75.00
Special Operations	43.00	52.00	52.00	50.00	49.00
Total FTEs	355.00	357.00	373.00	374.00	373.00

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,824,782	2,018,386	2,116,119	2,154,617	2,171,391
Contractual Services	137,018	123,698	99,061	132,688	104,999
Other Payments/Costs	177	575	-	-	-
Commodities	32,648	39,920	40,879	32,975	29,239
Capital Outlay	-	-	-	-	-
Total Program	1,994,625	2,182,579	2,256,059	2,320,280	2,305,629

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, 2006, and 2009.

The Professional Standards Unit assists in the hiring process and conducts inspections and 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	2.00	2.00	1.00	1.00
Division Cmdr. (Major)	5.00	4.00	4.00	4.00	4.00
Captain	0.00	6.00	6.00	6.00	6.00
Sergeant	0.00	1.00	1.00	1.00	1.00
Crime Analyst I	0.00	1.00	1.00	1.00	1.00
Crime Analyst II	0.00	1.00	1.00	2.00	2.00
Crime Analyst Unit Coordinator	0.00	0.00	0.00	1.00	1.00
Administrative Officer	0.00	1.00	1.00	1.00	1.00
Public Relations Specialist	1.00	1.00	1.00	1.00	1.00
Office Assistant II	5.00	4.50	4.50	6.00	6.00
Office Assistant III	2.00	1.00	1.00	0.00	0.00
Attorney III	0.00	0.00	0.00	1.00	1.00
Executive Assistant I	0.00	0.00	0.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	18.00	26.50	26.50	30.00	30.00

Notes on Budget and Personnel

- \$60,000 is continued in Administration to join with Shawnee County in funding the Shawnee County Family Resource Center's Juvenile Intake Program.

Field Operations Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	11,919,261	11,337,909	11,305,817	11,166,215	10,965,126
Contractual Services	322,074	310,578	253,523	311,747	248,716
Commodities	782,309	729,454	789,036	673,498	644,668
Capital Outlay	-	-	64,000	64,000	64,000
Total Program	13,023,644	12,377,941	12,412,376	12,215,460	11,922,510

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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Crime Analyst I	1.00	0.00	0.00	0.00	0.00
Crime Analyst II	1.00	0.00	0.00	0.00	0.00
Police Patrol Officer	129.00	128.00	128.00	127.00	127.00
Police Corporal	20.00	19.00	19.00	19.00	19.00
Police Sergeant	20.00	19.00	19.00	21.00	21.00
Lieutenant, Police	8.00	3.00	3.00	3.00	3.00
Weed & Seed Administrator	0.00	0.00	0.00	0.00	0.00
Total Program FTEs	179.00	169.00	169.00	170.00	170.00

Notes on Budget and Personnel

- This decrease in commodities from the 2009 Adopted is tied to the drop in fuel costs.

Criminal Investigation Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	4,365,695	4,169,962	4,154,683	4,012,816	3,967,209
Contractual Services	67,689	63,262	33,546	37,644	37,455
Commodities	75,559	108,747	68,538	48,481	51,341
Capital Outlay	-	-	-	-	-
Total Program	4,508,943	4,341,971	4,256,767	4,098,941	4,056,005

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, theft, 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 Equivalent)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Police Patrol Officer	8.00	6.00	6.00	6.00	6.00
Crime Analyst	0.00	0.00	0.00	0.00	0.00
Crime Analyst II	0.00	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	0.00	0.00
Police Detective	34.00	31.00	31.00	31.00	31.00
Police Sergeant	10.00	9.00	9.00	9.00	9.00
Lieutenant, Police	2.00	2.00	2.00	2.00	2.00
Total Program FTEs	56.00	50.00	50.00	49.00	49.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2009 or 2010.

Community & Support Services Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,785,537	3,056,566	3,724,229	3,688,460	3,653,184
Contractual Services	1,984,961	1,810,354	2,267,459	2,217,913	2,188,547
Other Payments and Costs	-	-	-	-	-
Commodities	215,217	206,454	309,534	268,969	277,316
Capital Outlay	(18,616)	4,561	-	-	-
Total Program	4,967,099	5,077,935	6,301,222	6,175,342	6,119,047

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.

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Police Sergeant	4.00	4.00	4.00	4.00	4.00
Lieutenant, Police	2.00	2.00	2.00	2.00	2.00
Police Patrol Officer	6.00	6.00	6.00	6.00	6.00
Supervisor I	2.00	2.00	3.00	2.00	2.00
Supervisor II	2.00	2.00	2.00	3.00	3.00
Supervisor III	1.00	1.00	2.00	2.00	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	1.00	2.00	2.00
Maintenance Worker III	0.00	0.00	1.00	0.00	0.00
Property Main Inspector I	0.00	0.00	10.00	10.00	10.00
Program Administrator	0.00	1.00	1.00	1.00	1.00
Office Assistant I	3.00	3.00	3.00	3.00	3.00
Office Assistant II	23.00	22.50	23.50	23.00	23.00
Office Assistant III	1.00	1.00	2.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	2.00	2.00
System Developer III	0.00	1.00	1.00	1.00	1.00
System Developer II	2.00	2.00	2.00	2.00	2.00
User System Consultant II	1.00	0.00	0.00	0.00	0.00
Total Program FTEs	59.00	59.50	75.50	75.00	75.00

Notes on Budget and Personnel

- The \$64,000 added for weed cutting shows up in contractual services for 2010.
- Funding to Helping Hands Humane Society is \$370,000 in 2009 and 2010.
- The \$85,000 grant to Safe Streets, a grass-roots neighborhood crime prevention program, is financed from this program.

Special Operations Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,551,179	3,890,377	3,929,142	3,781,459	3,689,229
Contractual Services	198,712	224,192	311,000	210,651	208,208
Commodities	224,280	154,426	260,134	223,144	141,982
Capital Outlay	-	-	-	-	-
Total Program	2,974,171	4,268,995	4,500,276	4,215,254	4,039,419

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 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.

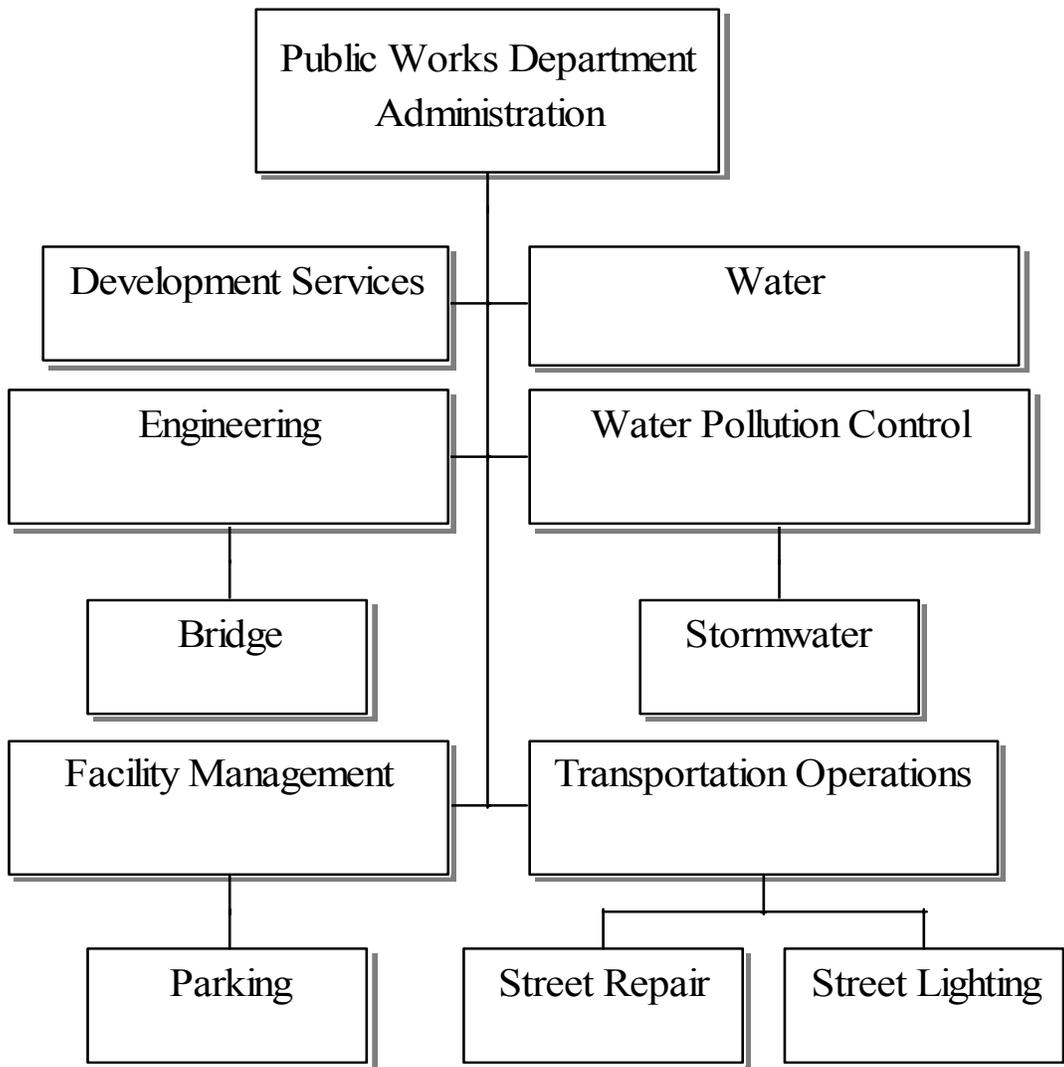
All these units monitor and respond to current crime trends to quickly address spikes in criminal activity whether it is geographical or based on group or individual activities. The rapid response to these problems will result in the reduction of crime.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Accountant I	0.00	0.00	0.00	0.00	0.00
Aircraft Mechanic II	1.00	1.00	1.00	1.00	0.00
Police Patrol Officer	34.00	37.00	37.00	35.00	35.00
Police Sergeant	4.00	5.00	5.00	5.00	5.00
Police Corporal	3.00	4.00	4.00	4.00	4.00
Detective	0.00	3.00	3.00	3.00	3.00
Lieutenant, Police	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	0.00	0.00	0.00	0.00
Total Program FTEs	43.00	52.00	52.00	50.00	49.00

Notes on Budget and Personnel

- The Helicopter Unit is eliminated in the 2010 budget. The officers serving as pilots will be re-assigned to other police duties. The Aircraft Mechanic II position is also eliminated.



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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
PW Administration	617,220	642,423	779,032	788,734	787,411
Engineering	2,686,568	2,765,053	2,899,404	2,849,232	2,803,950
Bridge	97,959	301,044	328,555	328,555	101,525
Street Lighting	1,142,002	1,224,313	1,210,700	1,210,700	1,430,700
Transportation Operations	1,420,293	1,444,418	1,559,396	1,550,030	1,476,892
Development Services	2,483,691	1,450,946	1,485,450	1,485,450	1,488,810
Facilities	1,713,347	1,761,611	1,784,832	1,738,405	1,778,748
Special Street Repair	5,952,061	5,673,970	6,068,995	7,531,417	5,833,215
Parking	3,566,424	3,541,897	3,637,299	3,644,650	3,527,315
Stormwater Utility	5,459,248	4,767,149	5,382,637	5,382,637	5,977,150
Water Utility	26,454,805	32,973,145	28,810,254	28,359,674	30,470,788
Water Pollution Control	20,142,102	21,859,950	23,818,395	23,818,395	24,093,152
Total Expenditures	71,735,720	78,405,919	77,764,949	78,687,879	79,769,656
Percent Change		9.3%	-0.8%	0.4%	2.6%
<i>Financing</i>					
General Fund	10,161,080	9,589,808	10,047,369	9,951,106	9,868,036
Street Fund	5,952,061	5,673,970	6,068,995	7,531,417	5,833,215
Parking Fund	3,566,424	3,541,897	3,637,299	3,644,650	3,527,315
Combined Utilities/Stormwater Fund	5,459,248	4,767,149	5,382,637	5,382,637	5,977,150
Combined Utilities/Water Fund	26,454,805	32,973,145	28,810,254	28,359,674	30,470,788
Combined Utilities/WPC Fund	20,142,102	21,859,950	23,818,395	23,818,395	24,093,152
Total Financing	71,735,720	78,405,919	77,764,949	78,687,879	79,769,656

Significant Features

- Unless otherwise covered by an existing union agreement, employees are budgeted a 3.0 percent increase for 2010. Development Services and WPC union employees are provided increases per contract agreement.
- 2010 is impacted by the 4.0 salary shrinkage budgeted. These "vacancy credits" reduce the Public Works General Fund budget by \$241,427.
- The Streetlight budget is increased by \$220,000 to try and keep up with utility rates.
- Bridge repair costs of \$227,000 are shifted to the City Half-Cent Sales Tax for 2010.
- The Special Street Fund shows additional \$1.6 million in 2009 financed by past year motor fuel tax paid in 2009.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
PW Administration	13.00	11.00	11.00	10.00	10.00
Engineering	40.00	39.00	39.00	39.00	39.00
Transportation Operations	14.00	14.00	14.00	14.00	14.00
Development Services	37.00	37.00	21.00	21.00	21.00
Facilities	14.25	14.25	14.25	15.00	15.00
Special Street Repair	53.00	53.00	53.00	49.00	49.00
Parking	18.00	18.00	18.00	18.00	16.00
Stormwater Utility	15.00	15.00	15.00	19.00	19.00
Water Utility	116.00	116.00	116.00	116.00	116.00
Water Pollution Control	70.00	76.00	76.00	75.00	75.00
Total FTEs	390.25	393.25	377.25	376.00	374.00

Administration Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	902,958	768,234	768,210	712,662	713,176
Contractual Services	382,413	348,333	609,896	615,484	608,242
Commodities	26,796	10,595	26,968	22,568	25,361
Capital Outlay	-	147,031	24,000	24,000	24,000
Non-Cash Expenditures	(694,947)	(631,770)	(650,042)	(585,980)	(583,368)
Other Financial Uses	-	-	-	-	-
Total Program	617,220	642,423	779,032	788,734	787,411

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Dep. Dir. of Public Works	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Engineering Tech II	1.00	1.00	1.00	1.00	1.00
Environmental Tech	1.00	1.00	1.00	0.00	0.00
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Program Administrator	1.00	0.00	0.00	0.00	0.00
Public Information Officer	1.00	0.00	0.00	0.00	0.00
User System Consultant I	1.00	0.00	0.00	0.00	0.00
User System Consultant II	0.00	1.00	1.00	1.00	1.00
Tech. Support Analyst I	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst II	1.00	2.00	2.00	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	0.00	0.00	0.00	0.00
Total Program FTEs	13.00	11.00	11.00	10.00	10.00

Notes on Budget and Personnel

- An Environmental Tech position is eliminated in 2009.

Engineering Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,294,394	2,430,334	2,506,541	2,457,614	2,415,346
Contractual Services	288,012	265,584	292,293	292,612	289,054
Commodities	52,258	56,634	72,570	68,926	71,550
Capital Outlay	51,904	12,501	28,000	30,080	28,000
Total Program	2,686,568	2,765,053	2,899,404	2,849,232	2,803,950

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	2.00	2.00	2.00	2.00	2.00
Engineer II	4.00	4.00	4.00	4.00	4.00
Engineering Tech I	6.00	6.00	6.00	6.00	6.00
Engineering Tech II	11.00	15.00	15.00	11.00	11.00
Engineering Tech III	4.00	0.00	0.00	4.00	4.00
Environmental Technician	1.00	1.00	1.00	1.00	1.00
Manager-Const. Inspect.	2.00	1.00	1.00	1.00	1.00
Mgr-Survey & Design	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	2.00
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	40.00	39.00	39.00	39.00	39.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.

Bridge Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	-	-	-	-	-
Contractual Services	97,325	285,375	327,030	327,030	100,000
Commodities	634	523	1,525	1,525	1,525
Capital Outlay	-	15,146	-	-	-
Total Program	97,959	301,044	328,555	328,555	101,525

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 shifted to City Half-Cent Sales Tax in 2010.

Development Services Division Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,005,129	1,252,833	1,268,671	1,273,790	1,267,937
Contractual Services	394,038	161,848	184,082	182,722	183,273
Commodities	70,411	36,265	32,697	28,938	37,600
Capital Outlay	14,113	-	-	-	-
Total Program	2,483,691	1,450,946	1,485,450	1,485,450	1,488,810

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Building Inspector III	2.00	2.00	2.00	0.00	0.00
Building Inspector V	1.00	1.00	1.00	0.00	0.00
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	0.00	0.00
Maintenance Workers	2.00	2.00	0.00	0.00	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	2.00	2.00	0.00	0.00
Office Assistant II	3.00	4.00	3.00	3.00	3.00
Office Assistant III	1.00	1.00	0.00	0.00	0.00
Plan Reviewers	2.00	2.00	2.00	2.00	2.00
Plumbing Inspector V	2.00	2.00	2.00	0.00	0.00
Property Maintenance Inspectors	10.00	10.00	0.00	0.00	0.00
Supervisor III	1.00	1.00	0.00	0.00	0.00
Supervisor I	1.00	1.00	0.00	0.00	0.00
Trade Inspector	0.00	0.00	0.00	10.00	10.00
Total Program FTEs	37.00	37.00	21.00	21.00	21.00

Notes on Budget and Personnel

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

Facilities Management Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Proposed 2010
Personal Services	615,697	609,631	595,075	548,648	543,551
Contractual Services	936,234	991,757	1,016,264	1,016,264	1,121,124
Commodities	99,653	94,911	105,448	105,448	91,548
Capital Outlay	61,763	65,312	68,045	68,045	22,525
Total Program	1,713,347	1,761,611	1,784,832	1,738,405	1,778,748

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	7.00	7.00
Maintenance Worker II	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
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	15.00	15.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.

Transportation Operations Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	875,454	865,431	892,272	885,919	814,970
Contractual Services	237,283	233,573	274,553	271,840	260,073
Commodities	278,211	222,903	314,221	313,921	383,099
Capital Outlay	29,345	122,511	78,350	78,350	18,750
Other Financial Uses	-	-	-	-	-
Total Program	1,420,293	1,444,418	1,559,396	1,550,030	1,476,892

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Electronics Tech I	3.00	4.00	4.00	4.00	4.00
Electronics Tech II	1.00	0.00	0.00	0.00	0.00
Electronics Tech III	1.00	0.00	0.00	0.00	0.00
Equipment Operator I	0.00	1.00	1.00	2.00	2.00
Equipment Operator II	1.00	1.00	1.00	0.00	0.00
Equipment Operator III	3.00	2.00	2.00	2.00	2.00
Maintenance Worker III	1.00	1.00	1.00	0.00	0.00
Manager, Traffic Ops	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	2.00	2.00
Supervisor II	1.00	1.00	1.00	0.00	0.00
Supervisor III	0.00	1.00	1.00	2.00	2.00
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

- There are no significant programmatic changes for 2010.

Street Lighting Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	-	-	-	-	-
Contractual Services	1,142,002	1,224,313	1,210,700	1,210,700	1,430,700
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Program	1,142,002	1,224,313	1,210,700	1,210,700	1,430,700

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 \$220,000 because of electric utility rate increases.

Street Repair Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	2,536,790	2,137,002	2,548,447	2,410,869	2,565,683
Contractual Services	2,114,312	2,160,186	2,150,458	3,750,458	2,001,481
Other Payments/ Costs	-	-	3,000	3,000	3,000
Commodities	863,603	1,091,093	1,158,308	1,158,308	684,269
Capital Outlay	437,356	280,570	208,782	208,782	578,782
Contingency	-	5,119	-	-	-
Total Program	5,952,061	5,673,970	6,068,995	7,531,417	5,833,215

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. Treatment of snow and ice is accomplished with a comprehensive snow and ice plan broken out into three prioritized phases. Pretreatment is one key to the success of the plan.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Custodian	1.00	1.00	1.00	1.00	1.00
Engineer II	1.00	1.00	1.00	0.00	0.00
Engineering Tech I	1.00	1.00	1.00	1.00	1.00
Engineering Tech III	0.00	0.00	0.00	1.00	1.00
Equipment Operator	40.00	40.00	40.00	35.00	35.00
Maintenance Worker II	1.00	0.00	0.00	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	0.00	0.00
Compliance Inspector	0.00	1.00	1.00	0.00	0.00
Office Assistant I	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	2.00	2.00
Office Specialist	0.00	0.00	0.00	1.00	1.00
Supervisor, Street Maintenance	0.00	0.00	0.00	4.00	4.00
Supervisor I	1.00	1.00	1.00	0.00	0.00
Supervisor II	3.00	3.00	3.00	0.00	0.00
Senior Project Manager	0.00	0.00	0.00	1.00	1.00
Supt. of Transportation	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	53.00	53.00	53.00	49.00	49.00

Notes on Budget and Personnel

- The budget is reduced by 4.0 FTE positions in the current year
- The capital outlay budget is enhanced to purchase equipment overdue for replacement.
- 2009 reflects proposed budget amendment of \$1.6 million financed by past year payments of motor fuel tax.

Parking Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	763,474	774,727	850,764	858,115	778,385
Contractual Services	3,273,477	1,652,176	843,923	843,923	984,422
Other Payments/Costs	581,297	462,659	355,107	355,107	369,791
Commodities	(2,204,734)	(702,613)	119,045	119,045	102,250
Debt Service	534,560	620,493	609,640	609,640	603,805
Non-Cash Expenditures	618,350	734,455	858,820	858,820	688,662
Total Program	3,566,424	3,541,897	3,637,299	3,644,650	3,527,315

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Maintenance Worker II	4.00	4.00	4.00	4.00	4.00
Manager Park Operator	1.00	1.00	1.00	1.00	0.00
Office Assistant II	4.00	4.00	4.00	3.00	3.00
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	3.00	3.00	3.00	3.00	2.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	18.00	18.00	18.00	18.00	16.00

Notes on Budget and Personnel

- The budget is reduced by 2.0 FTE positions. There are no significant programmatic changes for 2010.

Water Utility Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	5,413,809	6,511,265	6,204,343	5,753,763	6,070,789
Contractual Services	11,581,844	9,222,796	6,477,710	6,477,710	6,853,804
Other Payments/Costs	2,422,379	2,428,880	2,321,090	2,321,090	2,341,090
Commodities	(1,948,408)	1,151,285	5,186,461	5,186,461	5,262,195
Capital Outlay	14,979	-	-	-	-
Debt Service	3,828,703	4,433,120	3,494,160	3,494,160	4,505,390
Non-Cash Expenditures	5,141,499	9,225,799	5,126,490	5,126,490	5,437,520
Total Program	26,454,805	32,973,145	28,810,254	28,359,674	30,470,788

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 2010.

Water Utility Program Details, con't.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	1.00	1.00	1.00	1.00
Engineer I	1.00	0.00	0.00	0.00	0.00
Engineer II	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	2.00	4.00	4.00	2.00	2.00
Engineering Technician III	2.00	0.00	0.00	2.00	2.00
Infrastructure Support	1.00	1.00	1.00	0.00	0.00
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	0.00
Foreperson	14.00	11.00	11.00	12.00	13.00
Leadperson	12.00	10.00	10.00	8.00	7.00
Office Assistant II	13.00	14.00	14.00	13.00	12.00
Office Assistant III	6.00	4.00	4.00	5.00	6.00
Office Specialist	0.00	3.00	3.00	5.00	6.00
Superintendent of Water	1.00	1.00	1.00	1.00	1.00
Hazmat Supervisor	0.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	0.00	0.00	0.00	0.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	6.00	5.00	5.00	5.00	5.00
System Developer I	1.00	1.00	1.00	1.00	1.00
Utility System Worker II	17.00	22.00	19.00	26.00	23.00
Utility System Worker III	21.00	20.00	23.00	16.00	19.00
Water Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Water Operator Class IV	6.00	6.00	6.00	5.00	5.00
Water Plant Operator	0.00	0.00	0.00	1.00	1.00
Total Program FTEs	116.00	116.00	116.00	116.00	116.00

Water Pollution Control Utility Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	3,550,288	3,613,668	3,936,601	3,666,979	3,804,722
Contractual Services	4,780,039	5,231,833	5,817,098	6,086,720	5,915,780
Other Payments/Costs	2,068,341	2,072,296	2,375,000	2,375,000	2,510,000
Commodities	872,033	982,388	1,717,650	1,717,650	1,651,650
Capital Outlay	(323,222)	(45,950)	-	-	-
Debt Service	3,672,988	3,957,396	3,832,046	3,832,046	4,000,000
Non-Cash Expenditures	5,521,635	6,048,319	6,140,000	6,140,000	6,211,000
Other Financial Uses	-	-	-	-	-
Total Program	20,142,102	21,859,950	23,818,395	23,818,395	24,093,152

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 48,000 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, 880 miles of sanitary sewers, and approximately 13,000 manholes. 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 Plant Operations Section is responsible for maintenance, operation and emergency response of the treatment plants and pump stations. The Plant Operations Section also operates the Biosolids Program and the laboratory. The laboratory provides the analytical data for Federal NPDES and Industrial Permit compliance. In addition, the Plant Operations Section is responsible for the operation and maintenance of 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

- No significant changes for 2010.
- 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Accounting Specialist I	1.00	2.00	2.00	2.00	2.00
Administrative Officer	0.00	1.00	1.00	1.00	1.00
Biologist	2.00	2.00	2.00	2.00	2.00
Biosolids Tech I	0.00	0.00	0.00	1.00	1.00
Biosolids Tech II	0.00	0.00	2.00	2.00	2.00
Business Service Manager	1.00	1.00	1.00	1.00	1.00
Elec. and Instrument Mech	3.00	3.00	3.00	3.00	3.00
Electronics Technician III	1.00	1.00	1.00	1.00	1.00
Engineer I	0.00	0.00	0.00	1.00	1.00
Engineer II	1.00	1.00	1.00	0.00	0.00
Environmental Tech I	1.00	0.00	0.00	0.00	0.00
Equipment Operator SL I	6.00	12.00	11.00	10.00	10.00
Equipment Operator II	7.00	3.00	3.00	2.00	2.00
Equipment Operator III	4.00	9.00	7.00	7.00	7.00
I&I CCTV SL I	2.00	2.00	2.00	0.00	0.00
I&I CCTV SL II	2.00	2.00	2.00	4.00	4.00
Infrastructure Support	4.00	4.00	4.00	3.00	3.00
Maintenance Mechanic I	1.00	2.00	2.00	3.00	4.00
Maintenance Mechanic II	5.00	5.00	5.00	5.00	4.00
Maintenance Mechanic III	5.00	4.00	4.00	3.00	3.00
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	2.00	2.00	2.00	2.00
WPC Plant Operator I	3.00	1.00	2.00	2.00	2.00
WPC Plant Operator II	2.00	2.00	2.00	2.00	2.00
WPC Plant Operator IV	11.00	12.00	12.00	12.00	12.00
Superintendent of WPC	1.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	0.00	0.00	1.00	1.00
Supervisor III	1.00	2.00	2.00	2.00	2.00
Total Program FTEs	70.00	76.00	76.00	75.00	75.00

Stormwater Utility Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,054,465	1,198,573	1,240,162	1,493,007	1,545,786
Contractual Services	2,241,676	1,260,537	1,575,259	1,575,259	1,714,564
Other Payments/Costs	464,986	460,320	477,000	477,000	635,000
Commodities	124,423	180,562	251,200	251,200	391,800
Capital Outlay	13,146	63,633	-	-	-
Debt Service	577,356	568,426	600,000	600,000	600,000
Non-Cash Expenditures	983,196	1,035,098	1,039,016	986,171	1,090,000
Other Financial Uses	-	-	200,000	-	-
Total Program	5,459,248	4,767,149	5,382,637	5,382,637	5,977,150

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 22 miles of levees, all of the creeks, streams, and drainage channels within the City limits, 10 pumping stations, 75 flood control structures, 250 miles of storm sewers, over 12,000 stormwater inlets, 4,000 manholes, 500 miles of road ditches, 8 major detention ponds, and 5 major stormwater treatment projects. 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 Field Operations Section maintains the flood control system, operates the stormwater pumping stations, resolves local drainage problems, maintains right-of-way ditches, and complies with the management plan of the NPDES stormwater permit. The Plant Operations Section 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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Engineering Tech I	2.00	2.00	2.00	1.00	1.00
Environmental Tech	3.00	3.00	3.00	4.00	4.00
Equipment Operator I	4.00	5.00	5.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	3.00	3.00
Equipment Operator III	1.00	0.00	0.00	0.00	0.00
Erosion Control Inspectors	0.00	0.00	0.00	2.00	2.00
Horticulturist	0.00	1.00	1.00	1.00	1.00
Infrastructure Support MN	1.00	1.00	1.00	2.00	2.00
Supervisor II	1.00	1.00	1.00	0.00	0.00
Manager, WPC	2.00	1.00	1.00	1.00	1.00
Total Program FTEs	15.00	15.00	15.00	19.00	19.00

Notes on Budget and Personnel

• No significant programmatic changes for 2010; Non-cash expenditure increases are for bad debt and depreciation.

Topeka Zoo Department

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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Zoo	2,271,440	2,239,611	2,332,994	2,312,833	2,542,645
Total Expenditures	2,271,440	2,239,611	2,332,994	2,312,833	2,542,645
Percent Change		-1.4%	4.2%	3.3%	9.0%
<i>Financing</i>					
General Fund	-	-	-	-	2,373,780
Zoo Fund	2,271,440	2,239,611	2,332,994	2,312,833	168,865
Total Financing	2,271,440	2,239,611	2,332,994	2,312,833	2,542,645

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Zoo	33.50	32.50	32.50	32.50	32.50
Total FTEs	33.50	32.50	32.50	32.50	32.50

Significant Features

- Beginning in 2010 the operations of the Zoo Department will be financed through the General Fund rather than a separate fund. This will provide management flexibility in coordinating the activities and budgets of the various departments. The expenditure from the Zoo Fund in 2010 represents the transfer of ending balance to the General Fund. The change in funding source does not impact the operations or organizational structure of the Zoo.
- In 2009, no step movement or cost of living increase was budgeted for employees. For 2010, a 3.0% increase is budgeted.
- The Topeka Zoological Park received American Zoological Association (AZA) accreditation in 2003, and reaccreditation in 2007.

Topeka Zoo Program Details

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	1,563,465	1,544,599	1,545,243	1,528,252	1,578,973
Contractual Services	446,720	421,451	493,351	492,244	494,825
Other Payments/Costs	26,556	28,473	27,000	28,000	28,000
Commodities	234,324	242,274	261,000	257,937	262,582
Capital Outlay	375	2,814	6,400	6,400	9,400
Other Financial Uses	-	-	-	-	168,865
Contingency	-	-	-	-	-
Total Program	2,271,440	2,239,611	2,332,994	2,312,833	2,542,645

Discussion

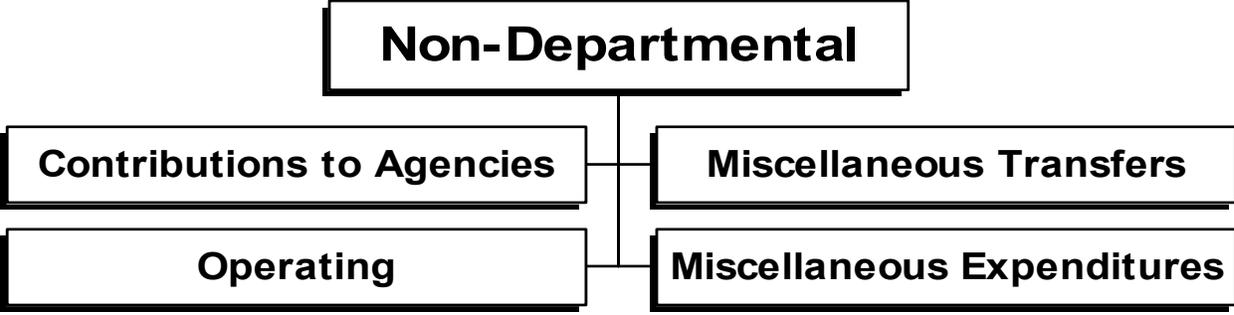
- The Topeka Zoo provides visitors with opportunities to:
 - 1) Learn more about the natural world;
 - 2) Increase scientific knowledge that benefits conservation; and
 - 3) Support conservation of endangered animal populations and their habitat; and
 - 4) Participate actively in improving the quality of life in Kansas.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
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	2.00	2.00	2.00	2.00
Maintenance Worker III	1.00	1.00	2.00	2.00	2.00
Facilities 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	2.00
Education Specialist II	1.00	1.00	1.00	1.00	0.00
Supervisor I	1.00	1.00	1.00	1.00	1.00
Supervisor II	1.00	1.00	0.00	0.00	0.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
Director of Animal Collection/Curator	1.00	1.00	1.00	1.00	1.00
Zoo Director	1.00	1.00	1.00	1.00	1.00
Zoo Keeper	5.00	5.00	5.00	4.00	4.00
Zoo Keeper II	6.00	6.00	6.00	7.00	7.00
Zoo Lead Keeper	2.00	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	1.00	1.00	1.00	1.00	1.00
Total Program FTEs	33.50	32.50	32.50	32.50	32.50

Notes on Budget and Personnel

- There are no significant programmatic changes in 2010.



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 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
<i>Expenditures</i>					
Contributions/Agencies	3,041,182	3,676,507	3,075,083	3,076,326	3,347,684
Misc. Expenditures	(796,257)	(977,371)	5,363,746	(354,449)	9,039,318
Misc. Operating Transfers	1,698,011	200,000	200,000	75,000	-
Non-Dept, Operating	55,640,389	45,653,699	50,727,602	44,837,908	63,574,181
Total Expenditures	59,583,325	48,552,835	59,366,431	47,634,785	75,961,183
Percent Change		-18.5%	22.3%	-1.9%	28.0%
<i>Financing</i>					
General Fund	2,250,811	869,974	6,457,829	614,634	10,235,702
Trans. Guest Tax Fund	1,692,125	2,029,162	2,181,000	2,182,243	2,151,300
Other Fund Sources	55,640,389	45,653,699	50,727,602	44,837,908	63,574,181
Total Financing	59,583,325	48,552,835	59,366,431	47,634,785	75,961,183

Personnel Summary by Program (in Full-Time Equivalent)

There are no FTE positions in this Department.

Significant Features

- An 8.7 percent ending balance of revenue is budgeted for the General Fund in 2010, including \$6.6 million as a contingency.
- Includes \$1.0 million worth of position reductions from General Fund departments in 2010.
- Vacancy credits budgeted in the individual departments rather than consolidated and tracked in Non-Departmental.
- \$1.6 million in grant funding is provided for 2010 from the Transient Guest Tax Fund and \$1.2 million from the General Fund.

Miscellaneous Expenditures Details-General Fund

Budget Summary by Expenditure Category

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	27,108	50,185	79,712	-	(984,350)
Contractual Services	213,729	267,643	677,204	805,051	733,168
Other Payments/Costs	29,101	20,000	(333,000)	20,000	20,000
Commodities	15,113	3,198	35,500	35,500	500
Care of Prisoners	858,765	976,917	900,000	900,000	900,000
Demolition of Unsafe Structures	-	-	-	-	200,000
Capital Outlay	-	-	-	55,000	1,550,000
Non-Cash Expenditures	7,310	126,496	-	130,000	-
Vacancy Credits	(1,947,383)	(2,421,810)	(2,300,000)	(2,300,000)	-
General Fund Contingency	-	-	6,304,330	-	6,620,000
Total Program	(796,257)	(977,371)	5,363,746	(354,449)	9,039,318
General Fund	(796,257)	(977,371)	5,363,746	(354,449)	9,039,318
Total Revenues	(796,257)	(977,371)	5,363,746	(354,449)	9,039,318

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 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. The \$7.5 million provides an ending balance equal to a 9.0 percent of revenues, which is the criteria Moody's Financial Services looks at.

Notes on Budget and Personnel

- Budgeted salary savings or "vacancy credits" are distributed among General Fund Departments rather than budgeted and tracked here as has been the past practice.
- The 2010 budget calls for the elimination of \$1.0 million worth of positions. This will be accomplished by the careful review of positions that become vacant through retirement, resignation, or other means.
- \$200,000 is budgeted for the removal of unsafe structures rather than making a transfer to the Unsafe Structures Fund, which will be abolished in 2010.
- The 2010 recommendation contains \$500,000 for the repair and rehabilitation of City facilities; \$600,000 for the purchase of vehicles; \$300,000 for the purchase of equipment for fire trucks which are planned to be leased, if a lease is not attained the monies can be used to replace existing equipment and materials; and \$150,000 for the replacement of IT equipment and materials.
- The budget contains \$900,000 in both 2009 and 2010 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.
- \$90,000 is budgeted to pay refunds through the Franchise Fee Refund Program.
- 2009 included \$40,000 to cover 2009 City election costs, actual costs were \$105,847.
- The City of Topeka is scheduled to host the statewide League of Municipalities Conference in 2009 and \$35,000 was budgeted

Miscellaneous Operating Transfers Details

Budget Summary by Agency

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Golf Fund	-	-	-	-	-
Unsafe Structures Fund	200,000	200,000	200,000	75,000	-
Capital Improvements Projects	800,000	-	-	-	-
Parks and Recreation Fund	467,032	-	-	-	-
Zoo Fund	230,979	-	-	-	-
Non-Cash Expenditures	-	-	-	-	-
Total Program	1,698,011	200,000	200,000	75,000	-
General Fund	1,698,011	200,000	200,000	75,000	-
Total Revenues	1,698,011	200,000	200,000	75,000	-

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 historically been to the Unsafe Structures Fund, but that practice is halted in 2010. 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.

Notes on Budget

- \$200,000 is budgeted for transfer to the Unsafe Structures Fund in 2009. The same amount is budgeted for the same purpose in 2010 as a direct expense under Miscellaneous.
- 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.

Contributions to Agencies Details--General Fund

Budget Summary by Agency

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Topeka Performing Arts Center	300,000	450,000	-	-	250,000
Youth & Social Service Grants	304,964	277,029	190,570	190,570	187,871
Community First-Abbot Center	-	167,000	133,600	133,600	133,600
Downtown Topeka, Inc	187,500	125,000	125,000	125,000	100,000
Topeka Cemetery Association	100,000	119,000	80,000	80,000	100,000
Community Resource Council	102,771	102,771	95,577	95,577	95,577
Project Health Access	100,000	100,000	80,000	80,000	80,000
Housing and Credit Counseling	78,000	78,000	62,400	62,400	62,400
Rochester Cemetery	-	60,000	-	-	60,000
Shawnee County Family Resource Ctr.	55,000	55,000	44,000	44,000	44,000
Success by Six	51,931	41,545	33,236	33,236	33,236
Battered Women's Task Force	23,391	30,000	24,000	24,000	24,000
Jayhawk AAA	30,500	27,000	13,700	13,700	13,700
Keep America Beautiful	15,000	15,000	12,000	12,000	12,000
Total Program	1,349,057	1,647,345	894,083	894,083	1,196,384
General Fund	1,349,057	1,647,345	894,083	894,083	1,196,384
Total Revenues	1,349,057	1,647,345	894,083	894,083	1,196,384

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

- By Council action the Topeka Performing Arts Center, the Rochester Cemetery, and the Topeka Cemetery received additional funding for 2010.
- Downtown Topeka was reduced by \$25,000, and all other grants are maintained at the 2009 level.

Contributions to Agencies Details--Transient Guest Tax Fund

Budget Summary by Agency

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Visit Topeka, Inc.	793,750	800,000	800,000	800,000	1,204,000
Heartland Park	43,750	-	-	-	350,000
General Fund Transfer	60,000	60,000	53,000	53,000	201,500
Great Overland Station	200,000	200,000	200,000	200,000	200,000
Historic Preservation Fund Transfer	-	106,159	110,000	131,243	120,800
Expo Centre Marketing	12,500	-	-	-	75,000
Topeka Perform Arts Center	75,000	-	-	-	-
Sunflower State Games	4,375	-	-	-	-
Tourism Development Grants	280,750	663,003	840,500	820,500	-
Parks and Recreation Fund Transfer	115,000	145,000	129,000	129,000	-
Zoo Fund Transfer	87,000	55,000	48,500	48,500	-
Fiesta Mexicana	20,000	-	-	-	-
Total Program	1,692,125	2,029,162	2,181,000	2,182,243	2,151,300
Transient Guest Tax Fund	1,692,125	2,029,162	2,181,000	2,182,243	2,151,300
Total Revenues	1,692,125	2,029,162	2,181,000	2,182,243	2,151,300

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 what is now known as the Historic Asset Tourism Fund.

Notes on Budget

- The Transient Guest Tax is estimated to receive revenues of \$1,925,000 for 2009 and \$1,950,000 for 2010 based on the 6.0 percent tax rate and prior year collections.
- The 2010 recommendation proposes a different strategy for funding Visit Topeka and the Tourism Development Grant program than followed in 2009. The budget provides Visit Topeka with \$1,204,000, an increase of \$404,000 from 2009. There is no appropriation for Tourism Development Grants. The Visit Topeka Board and staff can decide at what level it wishes to fund tourism grants. The contract with Visit Topeka can be modified to require expense and performance reporting for any grants it does decide to make. Both the Kansas Expocentre and Heartland Park are provided separate grants in 2010 as a transition to the new strategy.
- The \$201,500 transfer to the General Fund in 2010 is \$30,000 less than the combined transfers for the Zoo, Parks and Recreation, and General Funds in 2009.

Non-Departmental, Operating Details

Budget Summary by Agency

	Actual 2007	Actual 2008	Adopted 2009	Estimated 2009	Adopted 2010
Personnel Services	608,151	604,774	2,635,653	950,000	1,199,105
Contractual Services	3,158,371	1,696,331	2,377,134	2,892,106	18,025,802
Other Payments & Costs	8,035,097	9,525,883	10,253,000	9,960,299	10,860,000
Commodities	3,666	1,135	2,000	7,034	84,500
Capital Outlay	72,035	33,227	85,917	20,000	483,128
Debt Service	34,144,937	24,416,769	21,489,606	20,437,463	22,276,507
Other Financial Uses	9,618,132	9,375,580	13,884,292	10,571,006	10,645,139
Contingency	-	-	-	-	-
Total Program	55,640,389	45,653,699	50,727,602	44,837,908	63,574,181
Non-General Fund Sources	55,640,389	45,653,699	50,727,602	44,837,908	63,574,181
Total Revenues	55,640,389	45,653,699	50,727,602	44,837,908	63,574,181

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
- 229---Alcohol and Drug Safety (new in 2010)
- 230---General Improvement (discontinued 2010)
- 232---Law Enforcement (new in 2010)
- 236—Special Liability Expense
- 267---Zoo Improvement Fund (discontinued 2010)
- 269—Golf Improvement Reserve
- 285—Unsafe Structures Demolition (discontinued 2010)
- 286—Employees' Retirement Reserve
- 287---KP&F Rate Equalization
- 288---Neighborhood Revitalization
- 289---Historic Asset Tourism
- 290---Half-Cent Sales Tax (County-wide)
- 292---Street Repairs 1/2 Percent Sales Tax (City only)
- 293---Park Land Acquisition
- 301—General Bond & Interest
- 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.

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. The following pages represent a summary of those projects scheduled to commence during the 2010 and 2011 budget years along with tables showing the approved five-year Capital Improvements Plan. The Council's action in approving the Capital Budget authorizes staff to begin preliminary work on these projects. Departments then bring individual project budgets to the City Council for consideration throughout the year. It is at this point that expenditures for the project are truly authorized, through passage of ordinance or resolution, and construction work can begin. For projects financed with general obligation bonds, the project budget and ordinance provide the legal authority to issue bonds.

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

Impact of Capital Improvement Projects on Operating Budget

The projects approved for 2010-11 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 2010-11 and their operating impacts by funding categories.

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

Water Pollution Control and Stormwater Utilities Funds

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. For 2010 \$4.5 million is budgeted, with \$7.0 million to follow in 2011.

Northland I Pump Station Replacement. At a total cost of \$750,000 this project replaces the existing 1954 "buried can" pump station. The integrity of the current station is questionable and recent development in the area will exceed the existing capacity. Of the total, \$135,000 is from 2009 and \$600,000 is from 2010 financed by revenue bonds.

Oakland Wastewater Treatment Plant UV Expansion. This project is being done to meet federal regulatory requirements. It will install an additional Ultra-Violet system to provide the required disinfection of peak we weather flow prior to discharge to the Kansas River. The project cost is \$1.5 million between 2010 and 2011 financed with revenue bonds.

Rehabilitation and Replacement of Pump Stations. \$500,000 is scheduled in 2010 and 2011 to evaluate the sanitary pump station network and perform necessary maintenance or replacement. This approach will allow Water Pollution Control to initiate a more flexible and timely evaluation to allow shifting available funds to the most critical needs. It is financed with operating funds.

Inflow and Infiltration Correction Program. This is an ongoing maintenance program, with \$700,000 provided annually. 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.

Capital Improvements Budget

Southwest Interceptor. Financed by a combination of Revenue Bonds and contributions from a developer and USD 437, \$210,000 is provided in 2009 and \$1,750,000 in 2010 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 2010 and 2011, \$0.8 million and \$4.8 million are provided, respectively, with the remaining \$7.0 million scheduled for 2012.

Oakland Wastewater Treatment Plant Bio-solid Extension. The City plans to finance this \$1.3 million project with revenue bonds. It will construct a 3.3 acre concrete bio-solids drying pad to meet NPDES requirements. The project will result in a cost savings realized from diverting 954 tons of dry bio-solids from the landfill. It would also reduce the nitrogen and phosphorous discharged into the Kansas River.

Rehabilitate/Replace Adams Interceptor. The Adams interceptor serves the southeast section of the City as well as the Deer Creek Drainage area in Shawnee County. The project will rehabilitate, replace and upsize as needed the combined sanitary sewer line. This is a major project financed by revenue bonds at a cost of \$8.3 million over the three year period from 2011-2013.

North Topeka Pump Station. \$750,000 million is scheduled for 2011 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. Another \$4.25 million is in the plan for 2012, all financed by revenue bonds.

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 \$7,999,000 over five years from operating funds, including \$251,000 for 2010 and \$1,444,000 for 2011 each. The Corps of Engineers is expected to pay a portion of the project costs.

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. The project is financed with operating funds.

Heartland Park Best Management Practice. The project would address principal pollutants of concern within the Upper Wakarusa River Watershed, which is located within the Kansas Lower Republican Basin. For 2010, \$10,000 is included with \$560,000 in 2011.

Furman Road Retention Pond. The project will develop a retention pond for flood control for the surrounding area. This area has historically experienced intermittent flooding along an old oxbow of the Kansas River. The cost is \$500,000 of which \$400,000 is in 2010 and \$100,000 in 2009. The project is financed with operating funds.

Highway 24 Storm Project. In 2010 \$800,000 will be expended from operating funds 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. Another \$200,000 was spent in 2009 on the project.

Source Water Protection “Wanamaker Wetlands”. An amount of \$500,000 in 2010 and \$400,000 in 2011 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.

Capital Improvements Budget

Southeast 29th Street Piping Replacement. The project will replace about 200 feet of large diameter pipe which has separated at the pipe joints. The cost is \$300,000 in 2010.

Rochester Drainage Correction. A total of \$1.5 million over 2010 and 2011 will be used to design and construct necessary drainage correction structures in the Rochester Sub-basin area. Many of the current stormwater conveyance structures lack sufficient hydraulic capacity to properly convey water.

Water Utility Fund

Water Treatment Plan—Disinfection Byproduct Remediation. This project is driven by regulatory compliance with new EPA rules related to reducing potentially cancer causing chemicals remaining in drinking water after it is disinfected with chlorine. More specifically, the improvements will reduce the levels of Haloacetic Acids (HAA). A total of \$3.0 million is provided for the project, with \$125,000 for 2010 and \$1,437,000 each for 2011 and 2012. The project will be financed with revenue bonds.

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 \$2,040,000 will be financed with revenue bonds. Maintenance costs will increase incrementally over time.

12th Street from Monroe to California. 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 for the entire city. The project includes installation of a new 24 inch main which will improve the reliability to the eastern portion of the City and allow future development to the south. Financing from revenue bonds is \$125,000 in 2010 and \$1,355,000 in both 2011 and 2012.

Reo from Kansas Ave. to Topeka Blvd. South. Financed by \$30,000 from Revenue Bonds in 2010 and \$670,000 in 2011, this project will install new twelve inch mains to provide supply and reliability to the northern areas.

General Fund Projects. The General Fund is the main operating fund of the City and is appropriated on an annual basis. It receives property tax and other tax support. The CIP includes estimates for 2010 and future years. No projects were financed in 2010.

Lease Purchase Seven Fire Trucks. The City has fallen behind on its replacement schedule for fire apparatus. In order to catch up, the City plans to acquire a 10-year lease purchase for seven new fire trucks. It is estimated that a total of \$2.9 million will need to be borrowed with annual payments beginning in 2011 of \$375,000.

City Half-Cent Sales Tax Street Repair. The half-cent sales tax was approved by Topeka voters and authorized by the City Council to pay for maintenance and improvements to existing city streets, curbs, gutters, sidewalks, alleys and street lighting. The tax is effective on October 1, 2009, and will last for ten years. The Public Works Department has published a preliminary plan on how the money will be used, however projects will need to be approved by the City Council. Below is what has been approved in the CIP for 2010 and 2011.

Neighborhood Infrastructure. This is a 2009 project that will be partially financed with \$1.2 million of 2010 sales tax revenue. The City has for several years now provided about \$1.4 million for this project. The monies will be used to rebuild streets, curbs, gutters, and sidewalks in targeted “intensive care” areas of the city.

Engineering and Design. This is another 2009 project approved for financing with 2010 sales tax monies. The City Council approved \$700,000 for design of projects scheduled for construction in 2010.

Maintain and Improve Existing Streets. The primary focus and major expenditures will be for street maintenance. The immediate priorities are arterial and collector streets that carry the highest volume of traffic throughout the city. \$11,431,000 is projected for 2010 and \$12,325,000 for 2011.

ADA Street Curb Repair. A total of \$500,000 is authorized for both 2010 and 2011 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. This project has traditionally been financed by General Obligation Bonds.

Capital Improvements Budget

Curb, Gutters, and Street Repair. The second element of the program will focus on clearing a backlog of curb and gutter repairs as reported by residents. If it is determined that more than 50 percent of the curbs and gutters in a block need to be replaced, the entire block will be replaced. One million dollars each is provided for 2010 and 2011.

Alley Repair. A portion of the sales tax will be used to make long-term repairs to many alleys. For 2010, \$100,000 is devoted to alley repairs and \$250,000 for 2011.

Sidewalk Repair 50-50. The City's 50-50 Sidewalk Repair Program where property owners put up half the cost of repairing their sidewalks has been popular. It has been financed with property tax and motor fuels tax dollars. Beginning in 2010, the program will be financed with \$125,000 from half-cent sales tax, with another \$125,000 in 2011. The program assists property owners to bring their sidewalks up to city standards.

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.

Neighborhoods/Citywide Projects

Neighborhood Infrastructure. The amounts of \$1.4 million for 2010 and \$1.4 million for 2011 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.

Neighborhood Sustainability. One-hundred thousand dollars is provided annually beginning in 2010 for this program, which is a companion to the Neighborhood Infrastructure project. The monies will be used to finish up projects or address remaining problems in those target neighborhoods that previously have been the beneficiary of the Infrastructure monies.

Johnson Control Update City Hall. 2010 has \$225,000 to replace the existing Johnson Controls system in City Hall. The current system was installed in 1989 and is unable to adequately maintain climate control.

Boiler Replacement. The project replaces one of two boilers at City Hall at a cost of \$225,000 in 2011.

Fire Department

Build Fire Station #13. The project provides \$116,375 in 2010 and \$3,340,000 in 2011 for the design and construction of a new fire station on the west side of Topeka. The station was recommended in a 2006 study done by Emergency Services Consulting, Inc. (ESCI). The study also recommends closing an existing fire company to provide staffing and equipment for the new station.

Purchase One Aerial Ladder Truck. The 2010 CIP includes \$1,360,000 to replace an existing 1976 aerial ladder truck. This purchase in conjunction with the Lease Purchase project under the General Fund will begin move towards a more acceptable schedule for the replacement of fire trucks.

Purchase Two Engine Company Apparatus. In 2011 \$918,000 is provided to purchase two replacement fire trucks as part of the fleet replacement program.

Build Fire Station—South. 2011 is planned for the purchase of land at a cost of \$200,000 for a new fire station in the south of Topeka to provide adequate response time and accommodate development. Another \$4.1 million is contained in 2012 and 2013 for design and construction. To staff and equip this new station will require either the closing of another or appropriation of approximately \$1.5 million to \$2.0 million.

Traffic Signals

Traffic Controller Upgrade. The project replaces outdated computerized traffic signal controllers. For 2010, the last year of the upgrades, \$102,400 is approved. The project reduces maintenance expenditures annually from the Transportation Operations budget.

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

Capital Improvements Budget

construction of additional turn lanes. A total of \$620,000 is approved for 2010, with \$120,000 from G.O. bonds and \$500,000 from KDOT. For 2011, there is \$185,000 from G.O. bonds and \$885,000 from KDOT. The projects will provide a net reduction in operating costs.

Signals Replacement. This project provides \$640,000 in 2010 and 2011 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.

Streets

Complete Streets and Infill Sidewalks. Both of these projects are designed to complement and support the Half-Cent Sales Tax program. The sales tax monies may only be used to maintain and improve existing infrastructure. These monies would be used to implement the Complete Streets concept where applicable in sales tax projects and to provide monies to fill in new sidewalks on street projects where sidewalks are not continuous. For both 2010 and 2011, \$100,000 is provided for Complete Streets and \$150,000 for Infill Sidewalks.

Southwest 10th Street Sidewalk—Meadow to Civitan. This project provides \$250,000 in 2010 to fill in the missing link of sidewalk between Meadow Lane and Civitan Lane, which will allow public access to Gage Park from the west on 10th Street.

Bridges

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. \$84,000 for design costs began the project in 2009. 2010 includes \$70,000 to obtain right-of-way and construction is funded with \$286,000 matched with \$660,000 from federal sources in 2011. Funding over the three year period totals \$1.1 million.

Parks and Recreation Department

Trail Development. For 2010 and 2011 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 2010. 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.

Garfield Pool Renovation. This project will provide \$1,983,000 to replace the pool basin and make ADA upgrades to the bath house at Garfield Pool. This pool was constructed in 1926 and is losing its structural integrity. The pool costs about \$70,000 per year to operate currently and the project would not impact those operating costs.

Community Center Window and Door Replacement. This is the last phase of a project 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. \$242,250 is provided in 2010.

Helen Hocker Office and Classroom. \$520,500 is provided to construct a 2,000 square foot office and classroom to replace the current facility, which is a former trailer that was used for temporary office space at Washburn University following the 1996 tornado. There should be a decrease in utility costs with the newer facility.

Golf Course Cart Paths. The project will replace the existing cart paths on the front nine holes and construct new cart paths on the back nine holes at the Cypress Ridge Golf Course. The project will cost an estimated \$695,000 and enhance the competitiveness of Cypress Ridge with other area golf courses.

Gage Park Accessible Ballfield. To provide a play-for-all multipurpose athletic field for persons with limited mobility, the Parks and Recreation Department plans to modify an existing softball diamond. The facility will have accessible paths to dugouts and the playing surface, which will be a rubberized material laid over asphalt. Construction cost is \$399,700, with additional annual operating costs of \$500 for utilities.

Gage Park ADA Walkways. The project provides \$153,000 in 2011 for ADA accessible walkways and signage to link together various facilities in Gage Park. It is estimated that the additional maintenance will cost about \$300 annually.

Capital Improvements Budget

Oakland Center Gym Floor Replacement. The project will install a 7,500 square foot wood floor over the synthetic gym floor at the Oakland Community Center. A properly maintained wood floor will provide many years of service and a better playing surface. The cost of the project is \$100,000 and annual operating costs are expected to increase by \$1,500 to strip and refinish the floor.

Park Restrooms at Shunga Glen, Major Palm, and McDonald Field. The project cost of \$348,100 would refurbish and make ADA compliant restrooms at these facilities which are used by citizens for various recreational activities. The project is scheduled for 2011.

Zoo

Animals and Man Roof Replacement. The project provides \$150,000 in 2010 to replace the roof on this 1966 building, which houses hippos, giraffes, and small mammals. The Zoo indicates that utility costs would increase minimally with the project.

Creatures of Darkness. This is a new exhibit for 2010 financed with \$184,375 from G.O. bonds and \$1,334,534 of private donations raised by the Friends of the Topeka Zoo. The exhibit would house various nocturnal animals and would be approximately 3,000 to 4,000 square feet. The Zoo indicates that operating costs would increase by about \$50,000 to hire 1.5 FTE zoo keepers.

Capital Improvements Budget

2010 - 2014 Capital Improvement Program	Adopted 2010	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Other Source	Other Contrib.
Enterprise Funded Projects							
Pub Wrks/Water Pollution Control Fund							
SKRPS Project	4,000,000	7,000,000	-	-	-	SRF Loan	-
Northland I Pump Station Replacement	615,000	-	-	-	-	Rev Bond	-
Oakland WWTP UV Expansion	500,000	1,000,000	-	-	-	Rev Bond	-
Rehab/Replace Pump Stations	500,000	500,000	1,000,000	1,000,000	1,000,000	Operations	-
Inflow/Infiltration Correction Prg.	700,000	700,000	700,000	700,000	700,000	Operations	-
Southwest Interceptor	1,750,000	-	-	-	-	Bond/Develop	-
Grant/Jefferson Pump Station Rehab	800,000	4,800,000	7,000,000	-	-	Rev Bond	-
Oakland WWTP Biosolid Extension	-	1,300,000	-	-	-	Rev Bond	-
Rehab/Replace Adams Interceptor	-	300,000	4,000,000	4,000,000	-	Rev Bond	-
N Topeka Pump Station	-	750,000	4,250,000	-	-	Rev Bond	-
New & Rehab of Sanitary Sewer	-	-	1,000,000	1,000,000	1,000,000	Operations	-
North Topeka WWTP Rehabilitation	-	-	750,000	4,250,000	-	Operations	-
Rehab/Replace Main Interceptor	-	-	750,000	4,250,000	-	Rev Bond	-
Replace Oakland WWTP Solids Processor	-	-	-	-	7,000,000	Rev Bond	-
Oakland Gas Utilization	-	-	-	-	4,700,000	Rev Bond	-
Subtotal Water Pollution Control	8,865,000	16,350,000	19,450,000	15,200,000	14,400,000		
Public Works/Stormwater Fund							
Levee Work	251,000	1,444,000	2,101,000	2,101,000	2,102,000	Operations	-
Retrofit/New Storm Sewer System	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Operations	-
Heartland Prk BMP	10,000	560,000	-	-	-	Operations	-
Furman Road Retention Pond	400,000	-	-	-	-	Operations	-
Hwy 24 Storm Project	800,000	-	-	-	-	Operations	-
Source Water Protection "Wanamaker Wetlands"	500,000	400,000	-	-	-	Operations	-
SE 29th St Piping Replacement	300,000	-	-	-	-		-
Rochester Drainage Correction	300,000	1,200,000	-	-	-	Operations	-
Subtotal Stormwater	3,561,000	4,604,000	3,101,000	3,101,000	3,102,000		
Public Works/Water Fund							
Disinfection Modification at WTP	125,000	1,437,500	1,437,500	-	-	Rev Bonds	-
Skyline Dr-37th & Fairlawn to 41st and Wanamaker	70,000	1,970,000	-	-	-	Rev Bonds	-
12th St from Monroe to California	125,000	1,355,000	1,355,000	-	-	Rev Bonds	-
Reo -Kansas Ave to Topeka Blvd	30,000	670,000	-	-	-	Rev Bonds	-
Water Treatment Plant Rehabilitation	-	-	-	4,161,000	-	Rev Bonds	-
California from 33rd to 41st Street	-	-	-	1,062,000	-	Rev Bonds	-
Fairlawn, Skyline Dr to 45th	-	-	-	737,000	-	Rev Bonds	-
45th St from Fairlawn to Gage	-	-	-	649,000	-	Rev Bonds	-
17th & Belle Pressure Improvement	-	-	-	300,000	-	Rev Bonds	-
Berryton Rd 50th to 53rd	-	-	-	240,000	-	Rev Bonds	-
W. Elevated Tank on Indian Hills Rd	-	-	-	-	5,545,000	Rev Bonds	-
California-12th to 6th to Market	-	-	-	-	1,308,000	Rev Bonds	-
41st & Cal E. to W. Edge and so. to 45th	-	-	-	-	1,064,000	Rev Bonds	-
Southeast Elevated Tank	-	-	-	-	985,000	Rev Bonds	-
Kirklawn Booster St-Modify Pump Units	-	-	-	-	352,000	Rev Bonds	-
Subtotal Water	350,000	5,432,500	2,792,500	7,149,000	9,254,000	Rev Bonds	-
Sub-Total Enterprise Fund	12,776,000	26,386,500	25,343,500	25,450,000	26,756,000		

Capital Improvements Budget

2010 - 2014 Capital Improvement Program	Adopted 2010	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Other Source	Other Contrib.
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General Fund

Fire Department							
Lease Purcahse 7 Fire Trucks (10 yr)	-	375,000	375,000	375,000	375,000		

Sub-Total General Fund	-	375,000	375,000	375,000	375,000		
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City Half-Cent Sales Tax Street Repair

Public Works							
Neighborhood Infrastructure (2009)	1,200,000	-	-	-	-		
Engineering and Design (2009)	700,000	-	-	-	-		
Maintain & Improve Existing Streets	11,431,000	12,325,000	12,625,000	13,425,000	13,725,000		
ADA Street Curb Repair	500,000	500,000	500,000	500,000	500,000		
Curbs, Gutters and Street Repair	1,000,000	1,000,000	1,000,000	500,000	500,000		
Alley Repair	100,000	250,000	250,000	250,000	250,000		
Sidewalk Repair 50-50	125,000	125,000	125,000	125,000	125,000		

Sub-Total Other Revenue	15,056,000	14,200,000	14,500,000	14,800,000	15,100,000		
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GO Bonded Projects

Neighborhoods/Citywide							
Neighborhood Infrastructure	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000		-
Neighborhood Sustainability	100,000	100,000	100,000	100,000	100,000		
Johnson Control Update City Hall	225,000	-	-	-	-		
Boiler Replacement City Hall	-	225,000	-	-	-		
Subtotal	1,725,000	1,725,000	1,500,000	1,500,000	1,500,000		
Fire Department							
Build Fire Station #13 (6th & Fairlawn)	116,375	3,340,000	-	-	-		
Purchase One Aerial Ladder Truck	1,360,000						
Purchase 2 Engine Co. Apparatus		918,000					
Build Fire Station - South	-	200,000	150,000	3,950,000	-		
Purchase 2 Pumper Apparatus			935,000		935,000		
Build Fire Station - Burn/Training Facility	-	-	-	-	1,075,000		
Subtotal	1,476,375	4,458,000	1,085,000	3,950,000	2,010,000		
Signals							
Traffic Controller Upgrade	102,400	-	-	-	-		
STP Safety Projects	120,000	185,000	185,000	185,000	185,000	FHWA Safety	3,415,000
Signals Replacement	640,000	640,000	640,000	640,000	640,000		
Subtotal	862,400	825,000	825,000	825,000	825,000		
Streets							
Complete Streets	100,000	100,000	100,000	100,000	100,000		
Infill Sidewalks	150,000	150,000	150,000	150,000	150,000		
SW 10th Sidewalk-Meadow to Civitan	250,000	-	-	-	-		
Subtotal	500,000	250,000	250,000	250,000	250,000		

Capital Improvements Budget

2010 - 2014 Capital Improvement Program	Adopted 2010	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Other Source	Other Contrib.
Bridges							
Bridge SW 49th W over Topeka Blvd	70,000	286,000	-	-	-	Federal BRM	660,000
Bridge on Cherokee St over Ward Cr.	-	-	300,000	300,000	300,000		
Subtotal	70,000	286,000	300,000	300,000	300,000		
Parks & Recreation							
Trail Development	100,000	100,000	425,000	100,000	100,000		-
Playground Equipment	100,000	-	100,000	100,000	100,000		-
Garfield Pool Renovation	1,983,000	-	-	-	-		-
CC Window and Door Replacement	242,250	-	-	-	-		-
Helen Hocker Office & Classroom	520,200	-	-	-	-		-
Golf Course Cart Paths	695,000	-	-	-	-		-
Gage Park Accessible Ball Field (NEW)	399,700	-	-	-	-		-
Gage Park ADA Walkways	-	153,000	153,000	-	-		-
Oakland Center Gym Floor Replace.	-	100,000	-	-	-		-
Park Restrooms - B Shunga, M Palm, McDonald	-	348,100	-	-	-		-
Water Spray Park – Crestview Park	-	-	1,043,350	-	-		-
Park Maintenance Building	-	-	357,000	-	-		-
Water Spray Park - Oakland/Billard	-	-	-	550,000	-		-
Golf Course Irrigation Replacement	-	-	-	950,000	-		-
Garfield Center Gym Floor Replace	-	-	-	110,000	-		-
Westlake Shelterhouse Renovation	-	-	-	-	478,800		-
Blaisdell Baby Pool Renovation/Upgrade	-	-	-	-	625,000		-
Gage Park Mini-Train Replacement	-	-	-	-	354,450		-
Subtotal	4,040,150	701,100	2,078,350	1,810,000	1,658,250		-
Zoo							
Animals and Man Roof Replacement	150,000	-	-	-	-		-
Creatures of Darkness	184,375	-	-	-	-	FOTZ	1,334,534
Tropical Rain Forest Roof	-	-	2,000,000	-	-		-
Subtotal	334,375	-	2,000,000	-	-		-
Subtotal GO Bond Projects	9,008,300	8,245,100	8,038,350	8,635,000	6,543,250		
Contingency		-	-	-	-		-
TOTAL GO Bond PROJECTS	9,008,300	8,245,100	8,038,350	8,635,000	6,543,250		
Total Annual Target	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000		
Difference Target to Subtotal	(8,300)	754,900	961,650	365,000	2,456,750		
Total CIP	36,840,300	49,206,600	48,256,850	49,260,000	48,774,250		

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, 2009 the City of Topeka will have accumulated a general obligation indebtedness of \$156.4 million. This level of debt requires principal and interest payments totaling \$17.0 million in 2010. Of the total general property tax levy assessed for 2010, 42.5 percent is to be used to retire general obligation debt. This is an increase from 38.4 percent in 2009.

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.

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 2005 City Council made a move to level out future debt by placing a cap of \$10.3 million per year on G.O. bond projects. The 2009 City Council dropped that target to \$9.0 million, because of the shifting of street projects to the new City half-cent sales tax. The approved 2010-2014 CIP is based on the new target level, with several years falling below the \$9.0 million target.

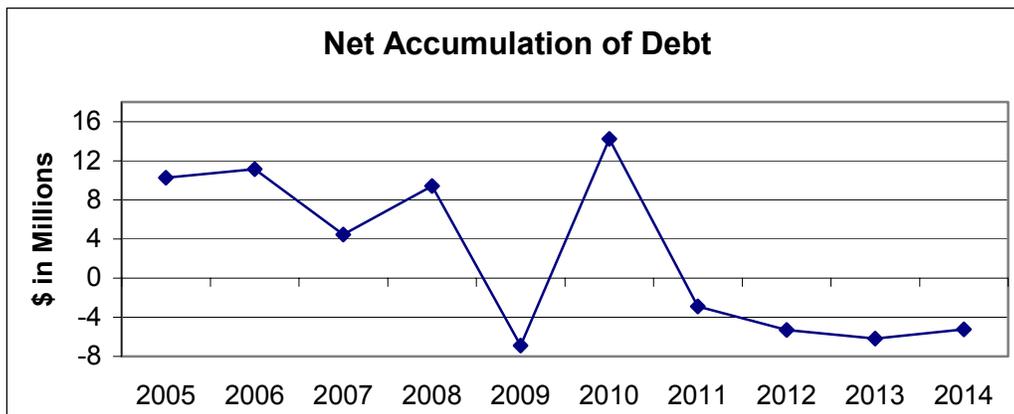
The tables on the next page are based on the approved general obligation bond financed capital improvements in the 2010-2014 CIP. The significant jump in new debt in 2005 is tied to the \$5.6 million financing of the purchase of the new Holliday office building and \$5.0 million of improvements for Heartland 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 was used to redevelop a blighted area near Washburn University by constructing housing and retail business. The \$24.9 million estimated for new debt for 2010 is tied to several significant improvement district projects that have been approved. They will skew the model even though the debt service will be paid by special property assessments. By staying with the current five-year CIP with the overall targets, debt should level out 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 2005-2009 actual, 2010-2014 estimated

Year	Bonds Outstanding Jan 1	Issued	Retired	Bonds Outstanding Dec 31	Net Annual Accumulation	
2005	127,980,000	20,115,000	2	9,850,000	138,245,000	10,265,000
2006	138,245,000	21,240,000	3	10,095,000	149,390,000	11,145,000
2007	149,390,000	29,220,000	1	24,770,000	153,840,000	4,450,000
2008	153,840,000	24,570,000	1	15,160,000	163,250,000	9,410,000
2009	163,250,000	60,090,000	1	66,970,000	156,370,000	(6,880,000)
2010	156,370,000	24,890,000		10,660,000	170,600,000	14,230,000
2011	170,600,000	9,008,300		11,920,850	167,687,450	(2,912,550)
2012	167,687,450	8,245,100		13,551,798	162,380,752	(5,306,698)
2013	162,380,752	8,038,350		14,205,555	156,213,547	(6,167,205)
2014	156,213,547	8,635,000		13,880,319	150,968,228	(5,245,319)

- 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 2009 year-end indebtedness from utility revenue bonds will be \$115.28 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 \$92.75 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

Debt Management Information

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. At the end of 2009, the principal will be reduced to \$26.1 million.

The newly constructed Topeka Boulevard Bridge



The newly constructed Topeka Boulevard Bridge, August 2008.

Debt Management Information

Statement of Bonded Indebtedness As of December 31, 2008

General Obligation Debt—Limited

Park Improvements	\$ 13,464,094
Public Building Improvements	16,410,157
Street Improvements	34,461,619
Trafficway Improvements	12,114,678
2004-A Pension Bonds	9,250,000
2008-A temporary notes for above purposes	16,350,000
	<u>\$ 102,050,548</u>

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

Sanitary and Storm Sewer	\$4,049,342	
2001-A Parking Garage	5,975,000	
2003-A Refunding Issue	4,305,000	
2003-B Refunding Issue	11,170,000	
2004-B Refunding Issue	27,110,000	
2006-B Parking Garage	7,430,000	
2006 STAR Bonds	10,405,000	
2006 TIF Bonds	5,840,000	
2007-A Refunding Issue	12,980,000	
2008-A Refunding portion	4,530,110	
	<u>93,794,452</u>	
Total General Obligation Debt:	<u>\$195,845,000</u>	Total bonded debt \$ 179,495,000

Statement of Legal Debt Margin

As of December 31, 2008

Assessed Valuation	<u>\$1,156,664,984</u>
<small>(2008 equalized, included motor vehicle for bonded debt limitations as certified by Shawnee County Clerk April, 2008)</small>	
Legal Debt Limit : 30.00% of assessed valuation, KSA 10-308	346,999,495
Less: Outstanding debt subject to debt limit	102,050,548
Plus: Amount available in Debt Service Fund	<u>6,513,004</u>
Margin of Legal Debt:	<u>\$251,461,951</u>

Debt Management Information

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2008

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2008	Issued	Retired	Refunded	Principal Outstanding 12/31/2008
General obligation bonds (A)									
Building Improvements									
2001A	4.05%-5.00%	03/01/01	08/15/21	\$ 6,240,000	\$ 6,110,000	\$ -	\$ 135,000	\$ -	\$ 5,975,000
2001B	4.00%-5.10%	08/01/01	08/01/21	7,595,000	800,000	-	-	800,000	-
2003A	1.80%-4.125%	03/01/03	08/15/17	523,019	370,019	-	40,000	-	330,019
2003B	2.375%-5.00%	08/14/03	08/15/18	7,090,315	5,039,932	-	1,070,387	520,287	3,449,258
2003C	2.70%-5.50%	11/24/03	08/15/23	4,331,205	3,744,707	-	173,634	-	3,571,073
2004B	3.10%-4.25%	10/07/04	08/15/20	9,388,630	7,684,710	-	548,680	-	7,136,030
2004C	3.10%-5.00%	11/23/04	08/15/24	118,531	104,307	-	4,569	-	99,738
2005A	3.30%-5.50%	02/17/05	08/15/25	5,635,000	5,220,000	-	215,000	-	5,005,000
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	4,155,000	-	480,000	-	3,675,000
2006A	4.00%-4.25%	11/28/06	08/15/26	13,670,000	1,366,824	-	49,170	-	1,317,654
2006B	4.00%-4.375	11/28/06	08/15/36	7,570,000	7,570,000	-	140,000	-	7,430,000
2007A	3.50% - 4.25%	02/28/07	08/15/21	4,453,563	4,436,234	-	346,581	-	4,089,653
2007D	4.00% - 4.50%	11/28/07	08/15/27	1,369,871	1,369,872	-	31,784	-	1,338,088
2008A	3.50% - 5.60%	10/29/08	08/15/30	1,601,828	-	1,601,828	-	-	1,601,828
				75,784,911	49,099,554	1,601,828	3,234,805	1,320,287	46,146,290
Drainage Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	900,000	160,000	-	-	160,000	-
2007A	3.50% - 4.25%	02/28/07	08/15/21	313,773	312,552	-	24,418	-	288,134
2008A	3.50% - 5.60%	10/29/08	08/15/30	160,715	-	160,715	-	-	160,715
				1,374,488	472,552	160,715	24,418	160,000	448,849
Sanitary and Storm Sewer									
2001B	4.00%-5.10%	08/01/01	08/01/21	850,000	180,000	-	-	180,000	-
2003A	1.80%-4.125%	03/01/03	08/15/17	161,037	108,180	-	17,143	-	91,037
2003B	2.375%-5.00%	08/14/03	08/15/18	1,502,500	60,162	-	29,980	3,098	27,084
2003C	2.70%-5.50%	11/24/03	08/15/23	68,895	59,565	-	2,762	-	56,803
2004C	3.10%-5.00%	11/23/04	08/15/24	216,295	190,339	-	8,337	-	182,002
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	664,441	-	23,903	-	640,538
2007A	3.50% - 4.25%	02/28/07	08/15/21	263,165	262,141	-	20,480	-	241,661
2007D	4.00% - 4.50%	11/28/07	08/15/27	400,077	400,077	-	9,283	-	390,794
2008A	3.50% - 5.60%	10/29/08	08/15/30	2,487,965	-	2,487,965	-	-	2,487,965
				7,120,297	2,400,059	2,487,965	111,888	183,098	4,593,038
Street Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,981,500	400,000	-	-	400,000	-
2003A	1.80%-4.125%	03/01/03	08/15/17	1,167,529	714,565	-	114,286	-	600,279
2003B	2.375%-5.00%	08/14/03	08/15/18	793,050	175,686	-	88,829	8,713	78,144
2003C	2.70%-5.50%	11/24/03	08/15/23	890,554	769,964	-	35,702	-	734,262
2004B	3.10%-4.25%	10/07/04	08/15/20	2,264,270	897,050	-	214,340	-	682,710
2004C	3.10%-5.00%	11/23/04	08/15/24	560,307	493,071	-	21,597	-	471,474
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	3,734,256	-	134,336	-	3,599,920
2007A	3.50% - 4.25%	02/28/07	08/15/21	693,340	690,642	-	53,956	-	636,686
2007D	4.00% - 4.50%	11/28/07	08/15/27	10,643,834	10,643,834	-	246,956	-	10,396,878
2008A	3.50% - 5.60%	10/29/08	08/15/30	16,204,903	-	16,204,903	-	-	16,204,903
				42,571,184	21,983,787	16,204,903	910,002	408,713	36,869,975
Trafficway Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	16,428,500	1,445,000	-	-	1,445,000	-
2003A	1.80%-4.125%	03/01/03	08/15/17	3,598,403	2,969,045	-	177,143	-	2,791,902
2003B	2.375%-5.00%	08/14/03	08/15/18	14,633,860	9,609,220	-	1,275,804	717,902	7,615,514
2003C	2.70%-5.50%	11/24/03	08/15/23	4,820,346	4,167,611	-	193,243	-	3,974,368
2004B	3.10%-4.25%	10/07/04	08/15/20	21,002,980	16,762,240	-	1,861,980	-	14,900,260
2004C	3.10%-5.00%	11/23/04	08/15/24	1,546,660	1,361,061	-	59,617	-	1,301,444
2005B	3.50%-5.00%	11/29/05	08/15/25	2,224,255	2,224,255	-	-	-	2,224,255
2006A	4.00%-4.25%	11/28/06	08/15/26	3,193,094	3,051,776	-	109,784	-	2,941,992
2007A	3.50% - 4.25%	02/28/07	08/15/21	7,404,046	7,375,237	-	576,190	-	6,799,047
2007D	4.00% - 4.50%	11/28/07	08/15/27	349,554	349,554	-	8,110	-	341,444
2008A	3.50% - 5.60%	10/29/08	08/15/30	3,503,719	-	3,503,719	-	-	3,503,719
				78,705,417	49,314,999	3,503,719	4,261,871	2,162,902	46,393,945

continued...

Debt Management Information

continued...

City of Topeka, Kansas
Schedule of Bonded Indebtedness by Category
December 31, 2008

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2008	Issued	Retired	Refunded	Principal Outstanding 12/31/2008
Park Improvements									
2001B	4.00%-5.10%	08/01/01	08/01/21	1,910,000	275,000	-	-	275,000	-
2003A	1.80%-4.125%	03/01/03	08/15/17	755,012	543,191	-	51,428	-	491,763
2003C	2.70%-5.50%	11/24/03	08/15/23	1,114,000	963,153	-	44,659	-	918,494
2004B	3.10%-4.25%	10/07/04	08/15/20	6,111,940	4,856,000	-	465,000	-	4,391,000
2004C	3.10%-5.00%	11/23/04	08/15/24	4,433,207	3,901,222	-	170,880	-	3,730,342
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	4,247,703	-	152,807	-	4,094,896
2007A	3.50% - 4.25%	02/28/07	08/15/21	1,007,113	1,003,194	-	78,375	-	924,819
2007D	4.00% - 4.50%	11/28/07	08/15/27	2,321,663	2,321,663	-	53,867	-	2,267,796
2008A	3.50% - 5.60%	10/29/08	08/15/30	610,870	-	610,870	-	-	610,870
				<u>24,826,130</u>	<u>20,229,049</u>	<u>610,870</u>	<u>1,017,016</u>	<u>275,000</u>	<u>19,547,903</u>
Taxable Pension Obligation									
2004A	4.00%-5.00%	08/12/04	08/15/15	13,385,000	10,340,000	-	1,090,000	-	9,250,000
				<u>13,385,000</u>	<u>10,340,000</u>	<u>-</u>	<u>1,090,000</u>	<u>-</u>	<u>9,250,000</u>
Total all general obligation bonds (A)				\$ 243,767,428	\$ 153,840,000	\$ 24,570,000	\$ 10,650,000	\$ 4,510,000	\$ 163,250,000
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	28,420,000	-	2,315,000	-	26,105,000
2006A	4.125 - 5.75	07/27/06		5,840,000	5,840,000	-	-	-	5,840,000
Total Other Bonds				\$ 46,870,000	\$ 44,665,000	\$ -	\$ 2,315,000	\$ -	\$ 42,350,000
Revenue Bonds (C):									
2001A	5.30%-6.00%	12/01/01	08/01/19	\$ 25,365,000	\$ 520,000	\$ -	\$ 520,000	\$ -	\$ -
2004A	2.00%-6.00%	02/19/04	08/01/33	46,180,000	42,450,000	-	980,000	-	41,470,000
2005A	4.00%-7.50%	12/09/05	08/01/35	14,875,000	14,190,000	-	215,000	-	13,975,000
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	22,255,000	-	160,000	-	22,095,000
2007B	4.625% - 4.75%	07/17/07	08/01/37	5,210,000	5,210,000	-	-	-	5,210,000
2007C	6.00%	07/17/07	08/01/25	2,140,000	2,140,000	-	10,000	-	2,130,000
Total all revenue bonds				\$ 148,745,000	\$ 119,140,000	\$ -	\$ 1,885,000	\$ -	\$ 117,255,000
Total all bonded indebtedness				\$ 439,382,428	\$ 317,645,000	\$ 24,570,000	\$ 14,850,000	\$ 4,510,000	\$ 322,855,000

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.

See independent auditors' report.

Revenues

Overview

The revenue estimated to finance the 2010 budget totals \$226.0 million. This includes revenues for the General Fund, Special Revenue funds, Internal Service funds, and Enterprise funds. The 2010 total is an increase of \$18.4 million or 8.9 percent from the 2009 revised estimate of \$207.5 million. The table on the following page breaks out the 2008 actual revenue and the estimates for 2009 and 2010 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 \$15.2 million or 22.4 percent. This is due to four existing funds being discontinued and rolled into the General Fund in 2010. This change will provide greater flexibility, reduce the number of funds that must be tracked, and comply with recent direction from the Governmental Accounting Standards Board on the definition of special revenue funds. The four funds that are being discontinued are Parks and Recreation, City Zoo, General Improvement, and Unsafe Structures. Adjusting for those four funds, the increase is \$2.4 million or 3.0 percent. The demand for property tax revenue increases by \$6.3 million in 2010. However, if the property tax levied for the combined funds is brought into the picture, the 2010 estimate drops by \$1.6 million, from \$19.7 million to \$18.1 million. All other sources combined are increased by 15.9 percent, again impacted by the combination of funds. Of significance are the fees charged by the Zoo and Parks and Recreation programs, along with the doubling of liquor tax revenue which is associated with recreation programming. Sales tax revenue increases by 2.0 percent.

In the Special Revenue Funds, overall revenue grows by 0.9 percent from 2009 to 2010. However, there are significant year to year differences among the various funds. First, the four funds folded into the General Fund were Special Revenue. Adjusting for that change, revenue increases by \$13.4 million or 30.0 percent. This increase is attributable to the Street Repairs City Half-Percent Sales Tax Fund, which is a new fund established to hold the proceeds from a half-cent sales tax approved by the voters in April of 2009. The monies are to be used exclusively for the repair and improvement of existing streets, curbs, gutters, sidewalks and streetlights. There are two other new funds: Law Enforcement and Alcohol and Drug Safety. These are converted from existing trust funds as the activities financed are more appropriately budgeted through special revenue funds.

In the Enterprise Funds, the 3.3 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 2010, volume rates for water usage will increase by 3.0 percent and for wastewater 4.0 percent. Stormwater fees will not change. Parking Fund revenue is projected to increase slightly because of projected lower interest earnings.

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 2010. 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 in 2009 and continued for 2010. However, a budget reduction reduces expected revenue by \$100,000 for information technology in 2010.

Revenue Estimation

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

- Informed/Expert Judgment (e.g. the advice of a 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 2008-2009 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, economic data available from the U.S. Department of Labor and other federal agencies, and input from local business and tourism 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 \$6.8 million to \$10.8 million. Approximately \$6.6 million has

Revenues

been budgeted in the appropriated miscellaneous or contingency line as balance for 2010, and \$0.6 million is provided in the unappropriated fund balance. Under Kansas law, an unappropriated fund balance means that the monies are not available for expenditure, but must be carried over. Combined, this will give the City a fund balance of 8.7 percent of revenue.

Revenue Source	2008	2009	2010	Dollar Change	Percent Change
General Property Tax	\$ 32,469,563	\$ 32,765,251	\$ 32,288,171	\$ (477,080)	-1.5%
Sales Taxes	35,682,826	36,480,000	50,245,200	13,765,200	37.7%
Motor Vehicle Taxes	3,326,311	3,377,477	3,502,797	125,320	3.7%
Other Taxes	7,866,361	7,794,311	9,779,496	1,985,185	25.5%
Intergovernmental Revenue	11,678,884	14,023,832	12,427,048	(1,596,784)	-11.4%
Licenses and Permits	13,620,731	13,718,900	14,614,700	895,800	6.5%
Fees for Services	79,012,000	86,580,336	88,516,167	1,935,831	2.2%
Fines and Court Costs	2,484,607	2,573,790	2,616,220	42,430	1.6%
Miscellaneous Revenue	10,261,105	6,008,470	5,431,075	(577,395)	-9.6%
Transfers	3,990,862	4,207,749	6,531,348	2,323,599	55.2%
Total Revenue	\$ 200,393,250	\$ 207,530,116	\$ 225,952,222	\$ 18,422,106	8.9%

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 1.6 percent increase with a low of a minus 2.2 percent and a high of a plus 4.7 percent. During the early budget development phase, information from 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.

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 experienced valuation growth over eight of the last ten years, but the last two have shown a decline. 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 estimated assessed value of property in Topeka in 2009 for 2010 receipts was \$1,016.5 million, consisting of \$885.4 million in real property (RAV), \$61.1 million in personal property (PPAV), and \$70.0 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 decreased from 2008 to 2009 by 2.2 percent, a further decline from the 0.1 percent decline of the prior year. Personal property experienced a significant decline of 19.8 percent. Over the past three years personal property has declined an average of 17.1 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 was 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

Revenues

reimbursement was set at 70.0 percent and 50.0 percent for 2010. Unfortunately, part of the State of Kansas eliminated half of the 2009 slider and all of 2010 because of budget difficulties at that level. The State assessed or corporate values have also been impacted by the 2006 law change and have decreased an average of 7.7 percent the last three years. 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.

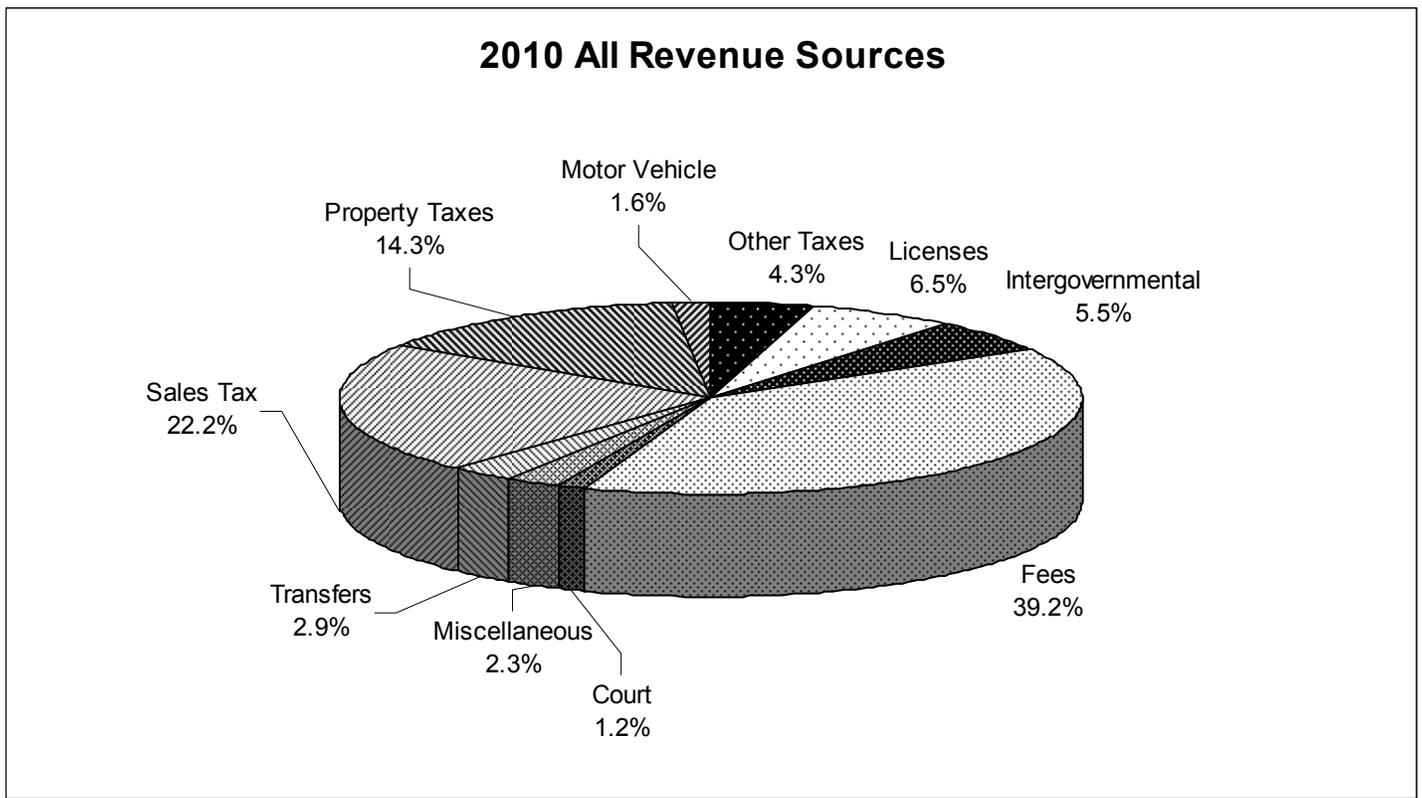
Property taxes are allocated to the General Fund, the Special Liability Expense Fund, and the General Bond and Interest Fund. Property tax receipts for the 2010 budget are divided as shown:

• General Fund	56.7%	18.455 mills
• Special Liability Fund	0.8%	0.271 mills
• Bond and Interest Fund (Debt Service)	<u>42.5%</u>	<u>13.841 mills</u>
	100.0%	32.567 mills

The formula for property taxes is:

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

For 2010... assessed values decreased by 2.2 percent. The City's 2009 tax rate decreased by 0.115 mills, from 32.682 mills to 32.567 mills. Overall revenue decreased by 1.5 percent for the 2010 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 7.95 percent. The 2002 Kansas Legislature passed several revenue enhancements to help fund the state's FY 2003 budget, including raising state sales and compensating use tax rates 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). The overall rate in Topeka breaks out as follows:

Revenues

5.30 %	State portion.
1.00 %	City general operating
0.50 %	City special purpose
0.50%	County-wide portion
0.65 %	Devoted to Washburn University (replaced property tax mill levy)

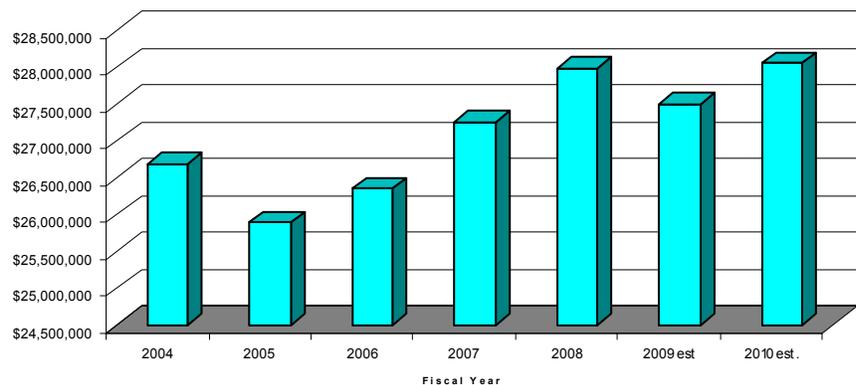
The 2003 Kansas Legislature also adopted legislation to bring Kansas sales and use tax laws into conformity with the uniformity provisions states are required to enact as part of the Streamlined Sales and Use Tax Agreement. This agreement comes from the combined effort of participating states and the 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 were 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 were digested and a trend of modest growth emerged in 2006 through 2008.

The 2006 Legislature expanded the sales tax authority of to all local governments in the state. Prior to the passage of this bill, a city the size of Topeka could have up to a 1.0 percent sales tax. Under the provisions of 1996 SB 55, any city may have a sales tax up to 2.0 percent for general purposes and up to 1.0 percent for special purposes, for a total of 3.0 percent. Sales tax rates must be fixed in increments of .05%. For the "special purpose" sales tax, the purpose must be specified and the tax will expire after a period of ten years. The City put forth a ballot question in April 2009 asking the voters to approve a special purpose half-cent sales tax for ten years to improve and repair existing streets, sidewalks, curbs and gutters, and streetlights. The ballot question passed and the tax goes into effect on October 1, 2009. It is expected to generate about \$14.0 million annually.

The City sales tax revenues projected for the General Fund are based upon the 1.0 percent city general operating 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. County voters approved it in November of 2004, and it 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.

Local Sales Tax Receipts



For 2008, the 1.0 percent city sales tax generated revenues of \$28.0

Revenues

million, an increase of \$0.7 million or 2.7 percent from 2007 collections of \$27.3 million. They were \$0.5 million or 1.8 percent above the estimate of \$27.5 million. The 2009 estimate was reduced by \$0.55 million, from the original figure of \$28.05 million to \$27.5 million. This represents a 1.8 percent drop and is based on year-to-date collections. The economic downturn has impacted sales tax collections in 2009. They are currently running about 5.0 percent behind 2008, but the effect of the “cash for clunkers” stimulus has not rolled into the City Treasury as of yet. A 2.0 percent growth rate is predicted for 2010 with total collections projected at \$28.05 million. The graph shows sales and use tax collections since 2004.

Because the sales tax is pro-cyclical (revenue from it expands and contracts with the business cycle), it is carefully and conservatively estimated. It can also be less than stable because of the potential for narrowing of the base by the Kansas Legislature and actions of surrounding jurisdictions. 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 2008 through budgeted 2010, the relative numbers are:

	2008 (\$)	2008 (%)	2009 (\$)	2009 (%)	2010 (\$)	2010 (%)
Property Taxes	32,469,563	53.7	32,765,251	54.4	32,288,171	53.5
Sales Taxes	27,991,780	46.3	27,500,000	45.6	28,050,000	46.5

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. As indicated above, the impact of destination based sales tax should be worked into the system. The extent and duration of the current recession is the biggest unknown affecting sales tax estimates. The forecast made in May of 2009 assumed retrenchment through the first three quarters of 2009, with stabilization during the 4th quarter and moderate growth beginning the end of the 2010 1st quarter. Unemployment for the Topeka Metropolitan Statistical Area (MSA) was at 7.0 percent for July 2009, up 0.3 percent from the June 2009 rate and 1.7% higher than a year ago. The Topeka MSA is closely mirroring the August 2009 statewide rate of 7.1 percent.

For 2010... the City is using a projection of \$28.05 million, 2.0 percent greater than the 2009 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 three funds that also receive property tax revenue, the General Fund, Special Liability Expense Fund, and the Bond and Interest Fund. Collections from this source in 2008 were \$3,326,311. For 2009, \$3,377,477 is estimated, an insignificant change. The 2010 estimate is \$3,502,797. These estimates did not consider the “cash for clunkers” program which will likely result in the assessment of higher valued vehicles, so this source could easily exceed its estimate.

For 2010... the estimate of \$3,502,797 is an increase of 3.7 percent from 2009.

Other Taxes

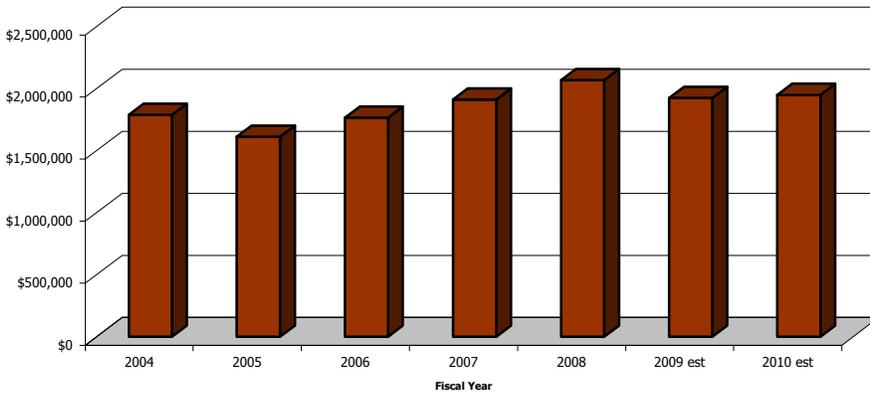
Other Taxes are estimated to increase by \$1,985,185 from 2009 to 2010. The major components of Other Taxes are Payments in Lieu of Taxes (PILOTs), Transient Guest Taxes, Special Assessments and Payment in Lieu of Debt Service. The Payment in Lieu of Debt Service comes from the Parking Fund to the General 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 \$200,000 in 2009 to \$150,000 in 2010. Revenues from special assessments are expected to increase for 2010. 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. Because of the significant amount of dollars represented in recent general obligation bond issues, a corresponding increase in special assessment payments is budgeted. The PILOTs are made by the City’s enterprise funds to the General Fund reflect the estimated property taxes and franchise fees the utilities and garages would pay if they were privately owned. The PILOTs are impacted by the amount of construction and expansion levels. For 2010 they increase by \$393,000.

For 2010... the PILOTs for the three utilities and parking garages were increased by 7.7 percent overall.

Revenues

The Transient Guest Tax is a bed tax. The estimate is based on trend analysis of the increase or decrease experienced.

Transient Guest Tax Receipts



The City opted out of the statutory rate of 2.0 percent in 1986 and charged a 5.0 percent tax until 2003. The rate was increased to 6.0 percent in April 2003. The additional 1.0 percent is dedicated to the restoration of the Great Overland Station, a train depot, and also the Historic Preservation Fund by appropriation. Actual 2008 revenue was \$2,070,271, which was \$145,271 above the estimate. The estimate for both 2009 is \$1,925,000 and for 2010 a modest growth is projected at \$1,950,000. It is closely tied to the same factors as sales tax and is also very sensitive to the economy

and gasoline prices. The table compares receipts since 2004.

For 2010... The Transient Guest Tax estimate is increased by 1.3 percent from 2009.

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 2008, actual receipts of \$4,771,522 were \$685,518 less than the estimate. This source had been coming in less than estimated the last few years, but reductions in the trucking industry and an accounting change in the practice of accruing revenue both contributed to this significant shortfall. 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 \$5.1 million for 2009, an increase of 7.2 percent from 2008, plus an additional \$1.6 million which is back payment from monies owed Shawnee County by the State of Kansas. The State Treasurer had an error in its county distribution formula for many years. The Legislature provided funding to pay the majority of the underpayment for those counties that had been shorted and the City of Topeka also benefited. The estimate for 2010 is \$5.6 million, an increase of 9.2 percent.

For 2010...SCCHF aid was forecast at \$5.6 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 programming, and the Special Alcohol Program Fund. In 2008 collections totaled \$1,601,574. The estimates for 2009 and 2010 are \$1,590,000 and \$1,574,070, respectively. Shawnee County provides the estimates.

For 2010...Liquor by the drink revenue is expected to decline by 1.0 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 \$11.66 million was collected in 2008, up from \$11.28 million in 2007.

Revenues

A change in Kansas law in the oversight of the franchise agreement for cable communications came into effect beginning in 2008. The City's franchise agreement with Cox Cable terminated and Cox Cable came under state oversight. The franchise fee rate remained the same, and it does not appear as if the change in regulation impacted franchise fee collections. These revenue sources are affected by the weather to some degree, but the major factor in recent times has been the impact of rate increases. Westar has raised its electric rates, triggering an increase in the franchise fee estimate for 2009 and 2010.

For 2010...revenue from Franchise Fees is expected to increase by 6.7 percent overall, from \$12.0 million to \$12.8 million.

Building permits and business licenses were severely impacted by the downturn in the economy. 2008 receipts of just under \$2.0 million were \$0.5 million below the estimate. The 2009 revised estimate of \$1.7 million is \$0.5 million below the adopted level. Approximately \$1.8 million in revenue is projected for 2009. 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. These estimates are made primarily by the expert city employees who have knowledge of the business or activity.

For 2010...Licenses, permits and franchise fees revenue is expected to increase by 6.5 percent overall and by 7.5 percent for the General Fund.

Fees & Service Charges

This is the largest category of revenues to the City totaling \$86.6 million in 2009 and \$88.5 million in 2010. In 2010 \$64.7 million of the total is from enterprise funds, primarily the utilities. A total of \$7.8 million is generated for the General Fund, with \$3.2 million in fees collected by the Parks and Recreation Department and the City Zoo. The remaining \$16.0 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 \$60.4 million in 2009 to \$61.7 million in 2010. 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 2010, the City Council increased zoo and recreation program fees by a total of \$145,000 to reduce reliance on property tax revenue.

For 2010...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 fines and drug alcohol school fees. In 2008 total collections were \$2.5 million, a 7.4 percent decrease from the \$2.7 million collected in 2007. The decline was a result of lower Municipal Court collections. The estimate from the Municipal Court is \$2.25 million for 2009 \$2.29 million for 2010. People's ability to pay fines and court costs is affected by the economic downturn. The Parking Fund receives the revenue collected from parking fines. For parking fine revenue, about \$296,000 is estimated for both 2009 and \$330,000 for 2010.

For 2010...revenue overall is expected to grow by 2.2 percent. General Fund revenue will increase by 1.6 percent.

Revenues

Miscellaneous Revenues

As the title suggests, there are a variety of items in this category, including interest income. Revenue from interest income fluctuates based on the actions of the Federal Reserve Board, and is not expected to generate significant income for either 2009 or 2010. The estimate for assessments by the Code Compliance Division is \$107,000 for 2009 and \$100,000 for 2010. The contributions to the Retirement Reserve Fund are reduced from \$600,000 in 2009 to \$300,000 in 2010 based on adequate reserves. Contributions to the Kansas Police and Fire Rate Equalization Fund were suspended for 2009 because of adequate reserves and lowered expectations for future needs. This practice was continued for 2010.

Transfers

Revenue transfers are monies transferred from one fund to another for expenditures or to rebuild fund balances. In 2010, \$1.3 million is transferred to the General Fund from those funds being eliminated and combined with the General Fund. Another \$0.6 million is transferred from the various trust funds that are also being dissolved to two special revenue funds. The largest transfer is \$3.7 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 General Fund and Historic Asset Tourism Fund.

For 2010... revenue transfers total \$5.9 million, of which \$1.9 million is considered a one-time action.

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 2010 will be within two percent ($\pm 2\%$) of estimates. 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. Considering 2009 as a year of uncertainty, 2010 will be a year of waiting for recovery.

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. The first was to exempt newly acquired business and machinery equipment from property tax. Local governments were to receive "slider" payments to partially offset the loss of property tax revenue and the Local Ad Valorem Tax Reduction (LAVTR), abolished in 2003 when the state was in a fiscal crisis, was to be reinstated in July, 2009. The State of Kansas had another fiscal crisis and the Governor and 2009 Legislature decided not to fund these revenue replacement devices.

The second change allowed 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, including the City of Topeka. The additional revenue from the half-cent sales tax should shift funding for street improvements away from general obligation bonds to this new sales tax.

Revenues

Revenue From All Funding Sources

	2008 Actual	2009 Revised	2010 Adopted	Percent Change
General Fund	\$ 68,438,394	\$ 68,040,117	\$ 83,248,368	22.4%
Special Revenue Funds				
Special Alcohol	533,858	530,000	524,690	-1.0%
Alcohol and Drug Safety	-	-	228,471	100.0%
General Improvement	926,412	978,048	-	-100.0%
Law Enforcement	-	-	582,373	100.0%
Special Liability Expense	112,369	526,195	332,432	-36.8%
Parks and Recreation	9,087,793	9,571,368	-	-100.0%
Zoo Improvement Fund	191	100	-	-100.0%
City Zoo	2,452,069	2,264,825	-	-100.0%
Golf Improvement Reserve	19,699	20,000	20,000	0.0%
Transient Guest Tax	2,080,780	1,925,000	1,950,000	1.3%
Unsafe Structures Demolition	202,343	75,000	-	-100.0%
Retirement Reserve	610,951	612,000	315,000	-48.5%
KP&F Rate Equalization	305,575	-	-	0.0%
Neighborhood Revitalization	36,344	37,000	37,000	100.0%
Historic Asset Tourism	106,159	131,243	120,800	100.0%
Half-Cent Sales Tax	7,686,054	7,800,000	7,956,000	2.0%
Special Street Repair	5,068,765	7,177,170	5,850,710	-18.5%
Street Repairs City 1/2% Sales	-	1,100,000	13,956,000	1168.7%
Park Land Acquisition	68,730	65,000	65,000	0.0%
General Bond & Interest	19,141,984	19,828,108	21,221,863	7.0%
Law Enforcement Fed Grants	60,742	61,331	163,232	166.1%
ADSAP Fee	56,654	27,000	-	-100.0%
CDBG Funds	3,917,131	4,414,691	4,424,341	0.2%
Other Federal Grants	502,804	502,804	430,830	-14.3%
Subtotal	52,977,407	57,646,883	58,178,742	0.9%
Enterprise Funds				
Public Parking	3,165,359	3,040,052	3,320,350	9.2%
Combined Utilities	59,704,796	62,264,000	64,121,200	3.0%
Subtotal	62,870,155	65,304,052	67,441,550	3.3%
Subtotal Operating Funds	184,285,956	190,991,052	208,868,660	9.4%
Internal Service Funds				
Information Technology	3,309,898	4,022,865	3,922,865	-2.5%
Fleet Management	1,422,910	1,400,199	1,400,197	0.0%
Workers' Comp Self Insurance	1,431,296	1,325,000	1,375,000	3.8%
Vehicle Physical Damage Self Insurance	573,122	511,000	511,000	0.0%
Employee Group Health Insurance	9,217,042	9,134,000	9,120,000	-0.2%
Risk Management Reserve	36,235	30,000	635,000	2016.7%
Unemployment Compensation	116,791	116,000	119,500	3.0%
Subtotal	16,107,294	16,539,064	17,083,562	3.3%
Total Revenue	\$ 200,393,250	\$ 207,530,116	\$ 225,952,222	8.9%

Revenues

General Fund Revenue						
	2008 Actual	2009 Revised	Percent Change	2010 Adopted	Dollar Difference	Percent Change
TAXES AND ASSESSMENTS:						
General Property Tax-Current	11,741,388	11,868,282	1.1%	18,120,452	6,252,170	52.7%
General Property Tax-Delinquent	278,202	200,000	-28.1%	275,500	75,500	37.8%
NRA Rebates	-	(169,799)	0.0%	(226,809)	(57,010)	33.6%
Motor Vehicle/RV Tax	1,194,683	1,270,225	6.3%	2,104,850	834,625	65.7%
Local Sales Tax	27,991,780	27,500,000	-1.8%	28,052,000	552,000	2.0%
Environmental Code Assessments	147,381	107,000	-27.4%	100,000	(7,000)	-6.5%
Payment in lieu of Debt Service	300,000	200,000	-33.3%	150,000	(50,000)	-25.0%
PAYMENT IN LIEU OF TAX:						
IRB Distribution	85,744	84,017	-2.0%	138,325	54,308	64.6%
Water	2,284,000	2,130,000	-6.7%	2,150,000	20,000	0.9%
Water Pollution Control	2,065,000	2,325,000	12.6%	2,460,000	135,000	5.8%
Parking Garages	160,660	155,000	-3.5%	235,000	80,000	51.6%
Golf Course	3,000	-	-100.0%	-	-	0.0%
Heartland Park	70,000	-	100.0%	-	-	0.0%
Stormwater Utility	460,000	477,000	3.7%	635,000	158,000	33.1%
Neighborhood Revitalization Act	37,117	22,000	0.0%	25,000	3,000	13.6%
Other	25,000	25,000	0.0%	25,000	-	-
TOTAL PAYMENT IN LIEU OF TAX	5,190,521	5,218,017	0.5%	5,668,325	450,308	8.6%
TOTAL TAXES AND ASSESSMENTS	46,843,955	46,193,725	-1.4%	54,244,318	8,050,593	17.4%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax Gross Receipts	533,858	530,000	-0.7%	524,690	(5,310)	-1.0%
Liquor Tax Gross Receipts-Recreation	-	-	0.0%	524,690	524,690	100.0%
Machinery & Equipment Reimbursement	131,352	136,764	0.0%	-	(136,764)	-
Shawnee County	51,386	47,790	-7.0%	47,790	-	0.0%
USD 501	-	100,000	100.0%	400,000	300,000	300.0%
Other	44,852	-	-100.0%	-	-	-
TOTAL INTERGOVERNMENTAL	761,448	814,554	7.0%	1,497,170	682,616	83.8%
LICENSES	307,501	288,600	-6.1%	289,600	1,000	0.3%
PERMITS	1,189,079	920,600	-22.6%	1,112,600	192,000	20.9%
UTILITY FRANCHISE						
Gas Service	4,052,594	4,080,000	0.7%	4,121,000	41,000	1.0%
Electric	5,658,235	6,000,000	6.0%	6,770,000	770,000	12.8%
Southwestern Bell	467,484	425,000	-9.1%	400,000	(25,000)	-5.9%
Other	74,355	78,700	5.8%	79,500	800	1.0%
Cablevision	1,403,807	1,414,000	0.7%	1,428,000	14,000	1.0%
TOTAL UTILITY FRANCHISE	11,656,475	11,997,700	2.9%	12,798,500	800,800	6.7%
TOTAL LIC., PERMITS, FRANCHISES	13,153,055	13,206,900	0.4%	14,200,700	993,800	7.5%
TOTAL FEES FOR SERVICES	4,478,337	4,421,700	-1.3%	7,773,125	3,351,425	75.8%
MUNICIPAL COURT						
COURT FINES	1,563,863	1,556,000	-0.5%	1,581,000	25,000	1.6%
COURT COSTS	630,334	694,300	10.1%	704,300	10,000	1.4%
TOTAL MUNICIPAL COURT	2,194,197	2,250,300	2.6%	2,285,300	35,000	1.6%
OTHER						
Interest on Investments	431,521	375,000	-13.1%	375,000	-	0.0%
Rents	196,704	240,000	22.0%	371,000	131,000	54.6%
Other (includes transfers)	379,178	537,938	41.9%	2,501,755	1,963,817	365.1%
TOTAL OTHER REVENUES	1,007,403	1,152,938	14.4%	3,247,755	2,094,817	181.7%
TOTAL GENERAL FUND REVENUE	68,438,395	68,040,117	-0.6%	83,248,368	15,208,251	22.4%

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 than ad valorem property taxes. A notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the City Council may amend the budget.

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

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

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

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.

Financial Policies, Guidelines and Practices

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.

Financial Policies, Guidelines and Practices

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.

Financial Policies, Guidelines and Practices

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

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

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

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

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

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

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

Financial Policies, Guidelines and Practices

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

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

Budget Development Process and Calendar

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

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

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

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

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

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

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

Revenue projections for 2009 and 2010 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 Manager presents the proposed budget to the City Council by the first Tuesday in July
- City Council considers proposed budget through meetings with City Manager, Mayor, budget staff and City departments (July/August)
- City publishes notice of legal public hearing for citizens' input. Copies of proposed budget are on file in the city offices for public review prior to hearing. A summary of the budget is included in published notice (August)

Budget Development Process and Calendar

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

Development of the Capital Improvement Budget and Program is done after the operating budget is completed. 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 usually occur in October and November.

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, 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. 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-one major fund appropriations. Each of these fall into one of the following six categories of fund types: *General, Special Revenue, Debt Service, Enterprise, Internal Service, and Fiduciary.*

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

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

The Downtown Business Improvement District accounts for assessments levied against property owners and tenants within the designated downtown district, which are used to provide for improvements for and promotion of the downtown business area.

The 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 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 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 Special Street Fund receives the local share of weight and gas tax monies from the State of Kansas. This fund provides for the overall management and maintenance of the City's transportation infrastructure.

The Retirement Reserve Fund provides financing for 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 Tourism 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.

The Street Repairs Half-Cent Sales Tax Fund receives and track funds generated from the new 0.5% sales tax for street maintenance.

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

Law Enforcement Fund provides funding for crime prevention activities, police health benefit, training and other non routine police department expenditures

The Capital Project Fund represents resources that have been designated for capital projects financed with transfers from other funds. They are classified and grouped by the type of public improvement 1) Bridge, 2) Public Buildings and Facilities, 3) Sanitary Sewer, 4) Streets and Trafficways, and 5) Park Improvements.

The Governmental Grants Fund accounts for the resources provided by the U.S. Department of Housing and Urban Development (HUD) under the Community Development Block Grant Program and by various other grant programs related to health and human services functions. Although the city is not required to report these and other community development federal monies in the budget document submitted to the State of Kansas, the HUD funds are included in the City budget.

Budget Fund Descriptions

Expenditures from these funds are approved through adoption of the Housing and Neighborhood Development Consolidated Action Plan by the City Council, and made in accordance with the terms of the relevant grant agreements.

Federal grant funds from the U.S. Justice Department, the U.S. Department of Transportation, the U.S. Environmental Protection Agency, Department of Energy and various other Federal agencies, as well as many Kansas State grant funds are accounted for in the Governmental Grants Fund, in accordance with the terms of Federal, State, and City laws and various grant agreements.

The Police Department uses grants received to fund patrol officer positions and other grant program expenditures. The 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.

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

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, and Risk Management

The Information Technology Fund provides accountability for assets, liabilities, revenues and expenses for the Information Technology Department.

The Fleet Services Fund accounts for the costs for repair, maintenance and fuel costs of City vehicles.

The Risk Management Fund includes the following areas:

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

Risk Management Reserve provides money to reimburse the City from insurable losses not otherwise insured.

Unemployment Compensation is established for the purpose of accounting for assessments made against compensation paid to City employees, and can be used only for reimbursements made to the State for unemployment compensation payments to former City employees.

Workers' Compensation provides accountability of expenditures and revenues for workers' compensation claims of City employees.

Vehicle and Property Self-Insurance provides accountability of expenditures and revenues for physical damage to the City's vehicle, equipment and property. It also covers liability coverage for the city.

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 Insurance Proceeds, Judges' Training, Kansas Trauma, Law Enforcement Trust, Local Law Enforcement Training Center, Motor Vehicle Reinstatement, Payroll Clearing,, Softball Diamond Trust, and Water Customer Round Up funds.

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

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.

Budget Hearing

Published in THE TOPEKA METRO NEWS July 24, 2009

Notice of Budget Hearing

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 4th day of August, 2009 at 6:00 p.m. at THE CITY COUNCIL CHAMBERS at 214 E. Eighth Street.

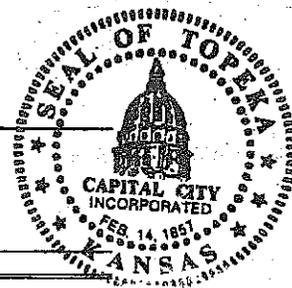
for the purpose of hearing and answering questions or objections of tax payers relating to the proposed use of all funds and the amount of tax to be levied.

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

BUDGET SUMMARY

The Expenditures and the Amount of 2009 Tax to be Levied (published below) establish the maximum limits of the 2010 Budget. The Estimated Tax Rate in the far right column, shown for comparative purpose, is subject to slight change depending on final assessed valuation.

Fund	2008	2008	2009	2009	2010	2010	2010
	Actual Expenditures	Actual Tax Rate	Budget/Est. of Expenditures	Actual Tax Rate	Proposed Expenditures	Amount of 2009 Tax/Levied	Estimated Tax Rate
General	\$ 68,751,628	11.944	\$ 68,193,093	11.805	\$ 90,283,190	\$ 20,714,917	20.423
General Improvement	730,544	0.769	985,000	0.873	390,628	-	0.000
Special Liability Expense	248,492	0.073	766,031	0.500	785,470	274,657	0.271
Park & Recreation	8,988,492	5.388	9,572,504	5.501	571,478	-	0.000
Zoo	2,239,415	1.685	2,312,833	1.458	168,865	-	0.000
General Bond & Interest	24,416,769	12.598	20,437,463	12.545	22,276,507	14,038,372	13.841
Special Alcohol & Drug	433,257	-	575,299	-	575,000	-	-
Alcohol and Drug Safety	-	-	-	-	61,105	-	-
Law Enforcement	-	-	-	-	400,000	-	-
Zoo Improvement	-	-	7,034	-	-	-	-
Golf Course Improvement Reserve	33,227	-	20,000	-	77,003	-	-
Transient Guest Tax	2,021,877	-	2,182,243	-	2,151,300	-	-
Unsafe Structures Removal	35,271	-	200,000	-	184,284	-	-
Retirement Reserve	532,279	-	600,000	-	700,000	-	-
KP&F Rate Equalization	72,495	-	350,000	-	450,000	-	-
Neighborhood Revitalization	-	-	45,000	-	90,840	-	-
Historic Asset Tourism	-	-	228,497	-	278,162	-	-
Half-Cent Sales Tax (JEDO)	9,375,580	-	10,571,006	-	10,045,139	-	-
Special Street	5,607,970	-	7,531,417	-	5,836,830	-	-
City Half-Cent Sales Tax Steet Repair	-	-	-	-	15,056,000	-	-
Park Land Acquisition	-	-	65,917	-	306,125	-	-
Public Parking	3,537,726	-	3,644,650	-	3,528,437	-	-
Information Technology	3,234,042	-	4,408,153	-	4,355,268	-	-
Fleet Services	1,344,033	-	1,542,893	-	1,558,537	-	-
Combined Utility	59,604,907	-	57,560,706	-	60,563,726	-	-
Workers' Comp Self Insurance	1,449,339	-	1,413,352	-	1,429,245	-	-
Insurance Management	306,974	-	259,168	-	259,800	-	-
Employees Group Health Insurance	8,949,300	-	9,980,000	-	11,540,000	-	-
Risk Management Reserve	-	-	-	-	-	-	-
Unemployment Compensation	106,227	-	141,000	-	142,000	-	-
Totals	202,019,844	32.457	203,593,259	32.682	234,064,939	35,027,946	34.535
Less Transfers	4,670,085	-	4,292,749	-	6,161,504	-	-
Net Expenditures	\$ 197,349,759		\$ 199,300,510		\$ 227,903,435		
Total Tax Levied	33,739,818	-	33,940,570	-	35,027,946	-	-
Assessed Valuation	1,040,553,093	-	1,038,723,989	-	1,014,278,173	-	-
Outstanding indebtedness:							
January 1,	2008	2009	Estimated 2010				
GO Bonds	\$ 170,085,000	\$ 179,495,000	\$ 175,635,000				
Revenue Bonds	147,560,000	143,360,000	155,360,000				
KDHE Revolving Loan	93,119,354	90,610,984	92,000,000				
Temporary Notes	9,200,000	16,350,000	12,000,000				
Lease Purchase Principal	896,518	649,050	813,929				
	\$ 420,860,872	\$ 430,465,034	\$ 435,808,929				
Taxes Levied for Other Agencies:							
2008	2009	Estimated 2010					
Topeka Metro Transit	\$ 3,346,450	\$ 3,915,006	\$ 5,079,958	\$ 4,923,691	4.854		
Downtown Improvement Dist	166,101	0.000	181,865	0.000	181,865	0.000	0.000



Brenda Younger
City Clerk

Publisher's
Fee \$ 187.92

THE TOPEKA METRO NEWS
Affidavit of Publication

State of Kansas, Shawnee County, ss.

SHIRLEY BAUMGART being
duly sworn, says that he/she is duly autho-
rized 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 publica-
tion: 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 24, 2009
- 2nd insertion _____
- 3rd insertion _____
- 4th insertion _____
- 5th insertion _____
- 6th insertion _____

Shirley Baumgart

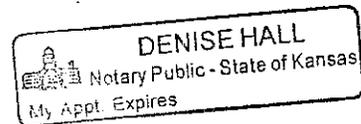
SUBSCRIBED AND SWORN TO before me
this 24th day of July A.D. 2009.

Denise Hall
Notary Public

My commission expires December 1, 2012.

Approved _____

Judge



1 (Published in the Topeka Metro News August 21, 2009.)
2

3 **ORDINANCE NO. 19297**
4

5 AN APPROPRIATION ORDINANCE introduced by City Manager Norton N. Bonaparte,
6 Jr., approving and adopting the operating budget for the
7 City of Topeka, for the year 2010, and appropriating the
8 amounts for the purpose as set forth therein.
9

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

12 Section 1. *Budget incorporated by reference as a part of this Ordinance.* The
13 operating budget for the City of Topeka, Kansas, for the year 2010 as set forth in a 37
14 page document in the format prescribed by the Director of Accounts and Reports of the
15 Kansas Department of Administration, as required by law, which has been published in a
16 summary format together with a notice of public hearing, is hereby incorporated by
17 reference as a part of this Ordinance with the same force and effect as if it were set forth
18 herein in its entirety.

19 Section 2. *Budget approved and adopted.* The operating budget as described
20 and incorporated by reference in Section 1 above is hereby approved and adopted as the
21 operating budget for the year 2010.

22 Section 3. *Funds appropriated by budget.* The budget as approved and adopted
23 herein shall constitute and shall be declared to be appropriations for the funds and
24 departments as set forth therein, and the appropriations thus made shall not be used for
25 any other purpose. No money in any fund or fund type shall be used to pay for any
26 indebtedness created in excess of the amount appropriated for such fund or fund type, or
27 for the departments of such fund or fund type as referred to in the operating budget. The
28 appropriations made herein are for the year 2010 and no expenditures shall be incurred as
29 being authorized by such appropriations prior to January 1, 2010 or subsequent to

30 December 31, 2010.

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

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

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

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

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

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

47 PASSED and APPROVED by the Governing Body on August 18, 2009.

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57

ATTEST:

Brenda Younger
Brenda Younger, City Clerk



CITY OF TOPEKA, KANSAS

William W. Buntten
William W. Buntten, Mayor

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
City of Topeka

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2010 Adopted Budget			
		Page No.	Expenditures:	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2010		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	89,256,479	18,718,427	
Debt Service	10-113	8	22,276,507	14,038,372	
General Improvement	79-1950a	9	390,628		
Special Liability Expense	75-6110	9	785,470	274,657	
Park & Recreation	12-1301	10	571,478		
Zoo	12-1301	10	168,865		
Special Street Repair	KSA 12-1, 119	11	5,833,215		
Special Alcohol and Drug	KSA 79-41a04	11	575,000		
Alcohol & Drug Safety	Administrative	12	61,105		
Law Enforcement	City Code Section 2-334	12	400,000		
Zoo Improvement	City Code Section 2-328	13			
Golf Course Improvement	City Code Section 2-333	13	77,003		
Transient Guest Tax	KSA 12-1697, Charter Ord. #69	14	2,151,300		
Unsafe Structures Removal	KSA 12-1750; Ord. #16918	14	184,284		
Retirement Reserve	Administrative	15	700,000		
KP&F Rate Equalization	Administrative	15	450,000		
Neighborhood Revitalization	KSA 12-17, 114 et seq.	16	90,840		
Historic Asset Tourism	City Code Section 2-331	16	278,162		
Half-Cent Sales Tax (JEDO)	Administrative; Interlocal Agreement	17	10,045,139		
City Half-Cent Sales Tax Street Repair	Admin; City Code Section 138-36	17	15,056,000		
Park Land Acquisition	City Code Section 2-326	18	306,125		
Public Parking	KSA 13-1379	18	3,527,315		
Information Technology	City Code Section 2-144	19	4,255,268		
Fleet Management	Ordinance #15665	19	1,558,537		
Combined Utility	City Code Chapter 146, Article 1	20	60,541,090		
Workers Comp Self Ins	KSA 12-2615	20	1,429,245		
Insurance Management	KSA 12-2615	21	259,800		
Employees Group Health Insurance	Administrative; KSA 12-2615	21	11,540,000		
Risk Management Reserve	KSA 12-2615	22			
Unemployment Compensation	Administrative; KSA 12-2615	22	142,000		
Totals		xxxxxxx	232,910,855	33,031,456	
Budget Summary		24			
Neighborhood Revitalization					
Is an Ordinance required to be passed, published, and attached to the budget?				No	

Tax Levied for Other Agencies:
Topeka Metro Transit Authority City Code Section A9-2 23 4,632,055 4,463,170
Downtown Improvement District Ordinance #17546; #17505 23 181,865

County Clerk's Use Only

November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by: _____
Address:Address:Address:Address: _____

Date Attested: _____, 2009

Bill Bunten, Mayor

County Clerk

Governing Body

City of Topeka

2010

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ <u>33,940,570</u>
2. Debt Service Levy in 2009 Budget	- \$ <u>13,028,047</u>
3. Tax Levy Excluding Debt Service	<u>\$ 20,912,523</u>
 2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009 :	+ <u>15,452,054</u>
5. Increase in Personal Property for 2009 :	
5a. Personal Property 2009	+ <u>58,333,345</u>
5b. Personal Property 2008	- <u>73,024,716</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2009 :	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of Property that has Changed in Use during 2009 :	+ <u>2,821,219</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>18,273,273</u>
9. Total Estimated Valuation July 1, 2009	<u>1,014,278,173</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>996,004,900</u>
11. Factor for Increase (8 divided by 10)	<u>0.01835</u>
12. Amount of Increase (11 times 3)	+ \$ <u>383,673</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	<u>\$ 21,296,196</u>
14. Debt Service Levy in this 2010 Budget	<u>14,038,372</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>35,334,568</u></u>

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Topeka

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	12,259,935	1,249,655	7,663	7,956	0
Debt Service	13,028,047	1,327,949	8,141	8,454	0
General Improvement	906,072	92,356	566	588	0
Special Liability Expense	519,137	52,916	324	337	0
Park & Recreation	5,712,968	582,323	3,570	3,707	0
Zoo	1,514,411	154,364	946	983	0
TOTAL	33,940,570	3,459,563	21,210	22,025	0

County Treas Motor Vehicle Estimate	<u>3,459,563</u>			
County Treasurers Recreational Vehicle Estimate		<u>21,210</u>		
County Treasurers 16/20M Vehicle Estimate			<u>22,025</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.10193</u>			
Recreational Vehicle Factor		<u>0.00062</u>		
16/20 Vehicle Factor			<u>0.00065</u>	
Slider Factor				<u>0.00000</u>

City of Topeka

2010

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute	
Half-Cent Sales Tax (JEDO)	Bond & Interest	3,467,062	3,571,006	3,694,949	79-2934	X
Other Funds	Bond & Interest	152,214	-	-		X
General Improvement	Building Improvement	437,150	85,000	-		X
General Improvement	General	-	-	390,628	79-2958	X
Guest Tax	General	60,000	53,000	201,500	12-1697	X
Parks & Recreation	General	-	-	571,478	79-2958	X
Unsafe Structures	General	-	-	184,284	79-2958	X
Zoo	General	-	-	168,865	79-2958	X
Capital Project	Guest Tax	10,509	-	-		X
Guest Tax	Historic Preservation	106,159	131,243	120,800	12-1697	X
Crime Prevention*	Law Enforcement	-	-	16,395	Ord. 19285	X
Law Enforcement*	Law Enforcement	-	-	210,939	Ord. 19285	X
Police Benefit*	Law Enforcement	-	-	165,039	Ord. 19285	X
Guest Tax	Parks & Recreation	145,000	129,000	-		X
Employee Group Health Ins	Risk Management	-	-	600,000	12-2615	X
Combined Utility	Special Street Repair	-	200,000	-		X
General Fund	Unsafe Structures	200,000	75,000	-		X
Guest Tax	Zoo	55,000	48,500	-		X
	Totals	4,633,094	4,292,749	6,324,877		
	Adjustments					
	Adjusted Totals	4,633,094	4,292,749	6,324,877		

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

* Balance of dissolved trust fund transferred to new Special Revenue Fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2009	Date Due		Amount Due 2009		Amount Due 2010	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation Bonds (P)	3/1/01	8/15/31	4.05 - 5.125	6,240,000	5,975,000	2/15 & 8/15	8/15	280,000	140,000	290,260	150,000
General Obligation Bonds Rf	03/01/03	8/15/17	1.80 - 4.125	6,205,000	4,305,000	2/15 & 8/15	8/15	158,698	415,000	146,663	435,000
General Obligation Bonds Rf	08/14/03	8/15/18	3.00 - 4.00	24,905,000	11,170,000	2/15 & 8/15	8/15	355,708	2,220,000	328,988	2,455,000
General Obligation Bonds	11/24/03	8/15/23	2.70 - 5.50	11,225,000	9,255,000	2/15 & 8/15	8/15	374,090	465,000	361,535	480,000
Taxable General Obligation B	08/12/04	8/15/15	4.00 - 5.00	13,385,000	9,250,000	2/15 & 8/15	8/15	450,875	1,135,000	399,800	1,190,000
General Obligation Bonds Rf	10/07/04	8/15/20	3.00 - 4.25	39,125,000	27,110,000	2/15 & 8/15	8/15	923,603	3,045,000	832,253	3,015,000
General Obligation Bonds	11/23/04	8/15/24	3.00 - 5.00	6,875,000	5,785,000	2/15 & 8/15	8/15	222,518	270,000	213,068	280,000
General Obligation Bonds	02/17/05	8/15/25	3.30 - 5.50	5,635,000	5,005,000	2/15 & 8/15	8/15	204,495	220,000	194,595	225,000
General Obligation Bonds	11/29/05	8/15/25	3.50 - 5.00	9,410,000	9,410,000	2/15 & 8/15	8/15	418,284	50,000	208,267	50,000
Taxable General Obligation B	11/29/05	8/15/15	4.875 - 5.25	5,070,000	3,675,000	2/15 & 8/15	8/15	185,519	470,000	160,844	500,000
Heartland Park STAR bonds ¹	03/30/06		4.00 - 5.50	10,405,000	10,405,000	2/15 & 8/15	8/15	459,039	250,000	445,289	265,000
College Hill TIF Bonds ³	07/27/06		4.125 - 5.75	5,840,000	5,840,000	2/15 & 8/15	8/15	274,769	185,000	264,131	200,000
General Obligation Bonds	11/28/06	8/15/26	4.00 - 4.25	13,670,000	12,595,000	2/15 & 8/15	8/15	513,806	490,000	494,206	510,000
General Obligation Bonds (P)	11/28/06	8/15/36	4.00 - 4.375	7,570,000	7,430,000	2/15 & 8/15	8/15	313,150	145,000	307,350	155,000
General Obligation Bonds Rf	02/28/07	8/15/21	3.50 - 4.25	14,135,000	12,980,000	2/15 & 8/15	8/15	527,758	65,000	700,555	70,000
General Obligation Bonds	11/28/07	8/15/27	4.00 - 4.50	15,085,000	14,735,000	2/15 & 8/15	8/15	611,215	530,000	590,015	550,000
General Obligation & Refund	10/29/08	8/15/30	3.50 - 5.60	24,570,000	24,570,000	2/15 & 8/15	8/15	1,238,571	265,000	1,230,621	210,000
Total G.O. Bonds					179,495,000			7,512,095	10,360,000	7,168,438	10,740,000
Revenue Bonds:											
W&WPC Util. Rfdg. Rev.	02/19/04	8/1/33	2.00 - 6.00	46,180,000	41,470,000	2/1 & 8/1	8/1	1,825,761	1,005,000	1,765,461	1,035,000
W&WPC Util. Rev.	12/08/05	8/1/35	4.00 - 7.50	14,875,000	13,975,000	2/1 & 8/1	8/1	791,425	225,000	782,425	235,000
Topeka Boulevard Bridge ²	06/15/06	12/15/16	4.00 - 5.00	30,625,000	26,105,000	2/1 & 8/1	8/1	1,141,006	2,430,000	1,019,506	2,550,000
Combined Utility Refunding.	10/18/06	8/1/31	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.	10/18/06	8/1/21	4.00 - 5.00	22,600,000	22,095,000	2/1 & 8/1	8/1	935,750	705,000	907,550	735,000
Combined Utility Refunding.	07/17/07	8/1/37	4.625 - 4.75	5,210,000	5,210,000	2/1 & 8/1	8/1	245,263	-	245,263	-
Combined Utility Taxable	07/17/07	8/1/25	6.00	2,140,000	2,130,000	2/1 & 8/1	8/1	127,800	45,000	125,100	45,000
Total Revenue Bonds					143,360,000			6,460,724	4,410,000	6,239,025	4,600,000
Total Indebtedness					322,855,000			13,972,819	14,770,000	13,407,462	15,340,000

City of Topeka, Kansas

Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: GENERAL FUND 101				
FUND BALANCE, BEGINNING	\$ 8,087,568	\$ 7,065,321	\$ 6,752,087	\$ 6,599,111
REVENUE:				
TAXES AND ASSESSMENTS:				
General Property Tax-Current	10,650,482	11,741,388	12,259,935	18,718,427
General Property Tax - Uncollectible	-	-	(391,653)	(597,975)
General Property Tax-Delinquent	153,722	278,202	200,000	275,500
NRA Rebate	-	-	(169,799)	(226,809)
Motor Vehicle/RV Tax	1,183,367	1,194,683	1,270,225	2,104,850
Local Sales Tax	27,255,401	27,991,780	27,500,000	28,052,000
Environmental Code Assessments	103,105	147,381	107,000	100,000
Payment in lieu of Debt Service	400,000	300,000	200,000	150,000
PAYMENT IN LIEU OF TAX:				
State of Kansas	25,000	25,000	25,000	25,000
IRB Distribution	79,287	85,744	84,017	138,325
Water--Combined Utility	2,200,000	2,284,000	2,130,000	2,150,000
Water Pollution Control--Combined Utility	2,065,000	2,065,000	2,325,000	2,460,000
Parking Garages	179,562	160,660	155,000	235,000
Golf Course	4,500	3,000	-	-
Heartland Park	-	70,000	-	-
Stormwater Utility--Combined Utility	460,000	460,000	477,000	635,000
Neighborhood Revitalization Act	191,735	37,117	22,000	25,000
TOTAL PAYMENT IN LIEU OF TAX	5,205,084	5,190,521	5,218,017	5,668,325
TOTAL TAXES AND ASSESSMENTS	44,951,161	46,843,955	46,193,725	54,244,318
INTERGOVERNMENTAL REVENUE:				
Liquor Tax Gross Receipts--General	480,644	533,858	530,000	524,690
Liquor Tax Gross Receipts--Recreation	-	-	-	524,690
Machinery & Equipment Reimbursement	-	131,352	136,764	-
Shawnee Co/Community Resources Council	51,386	51,385	47,790	47,790
USD 501 Law Enforcement	-	-	100,000	400,000
Other	28,606	44,852	-	-
TOTAL INTERGOVERNMENTAL	560,636	761,447	814,554	1,497,170
TOTAL LICENSES	293,892	307,501	288,600	289,600
TOTAL PERMITS	1,445,944	1,189,079	920,600	1,112,600
UTILITY FRANCHISE				
Gas Service	4,014,158	4,052,594	4,080,000	4,121,000
Electric	4,971,018	5,658,235	6,000,000	6,770,000
AT&T	519,448	467,484	425,000	400,000
Other	19,107	74,355	78,700	79,500
Cablevision	1,764,097	1,403,807	1,414,000	1,428,000
TOTAL UTILITY FRANCHISE	11,287,828	11,656,475	11,997,700	12,798,500
TOTAL LICENSES, PERMITS & FRANCHISES	13,027,664	13,153,055	13,206,900	14,200,700
Parks and Recreation Fees	-	-	-	2,795,725
Zoo Fees	-	-	-	509,500
Other Fees	4,540,796	4,478,337	4,421,700	4,467,900
TOTAL FEES FOR SERVICES	4,540,796	4,478,337	4,421,700	7,773,125
MUNICIPAL COURT				

City of Topeka, Kansas

Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
TOTAL MUNICIPAL COURT FINES	1,613,691	1,563,863	1,556,000	1,581,000
TOTAL MUNICIPAL COURT COSTS	741,886	630,334	694,300	704,300
TOTAL MUNICIPAL COURT	2,355,577	2,194,197	2,250,300	2,285,300
OTHER				
Interest on Investments	696,422	431,521	375,000	375,000
Rents	204,194	196,704	240,000	371,000
Other	5,138	319,178	484,938	985,000
Transfer from Transient Guest Tax	60,000	60,000	53,000	201,500
Transfer from General Improvement Fund	-	-	-	390,628
Transfer from Parks & Recreation Fund	-	-	-	571,478
Transfer from Zoo Fund	13,827	-	-	168,865
Transfer from Unsafe Structures Fund	-	-	-	184,284
Transfer from Planning Fund	119,552	-	-	-
Transfer from Worker Comp Fund	435,502	-	-	-
TOTAL OTHER REVENUES	1,534,635	1,007,403	1,152,938	3,247,755
Subtotal Revenue	66,970,469	68,438,394	68,040,117	82,348,368
TOTAL BALANCE AND REVENUE	75,058,037	75,503,715	74,792,204	88,947,479
EXPENDITURES:				
CITY COUNCIL				
Personnel Services	247,143	248,222	246,966	251,071
Contractual Services	31,755	25,734	33,161	32,896
Commodities	1,222	769	3,110	1,460
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CITY COUNCIL	280,120	274,725	283,237	285,427
MAYOR				
Personnel Services	152,110	145,344	105,975	108,433
Contractual Services	16,335	13,929	19,807	19,472
Commodities	5,152	2,380	3,930	3,930
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL MAYOR	173,597	161,653	129,712	131,835

City of Topeka, Kansas

Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
CITY MANAGER				
Personnel Services	566,514	811,632	748,383	859,494
Contractual Services	184,027	181,763	205,767	197,088
Commodities	23,951	2,358	14,550	14,450
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CITY MANAGER	774,492	995,753	968,700	1,071,032
LEGAL				
Personnel Services	1,235,126	1,326,781	1,283,773	1,271,641
Contractual Services	143,011	189,515	126,826	126,710
Commodities	30,042	32,832	34,000	34,000
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL LEGAL	1,408,179	1,549,128	1,444,599	1,432,351
FINANCIAL SERVICES				
Personnel Services	1,452,582	1,503,478	1,574,787	1,470,296
Contractual Services	350,976	297,544	319,312	315,441
Commodities	22,152	32,178	14,156	14,750
Capital Outlay	-	-	-	-
Other Financial Uses	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL FINANCIAL SERVICES	1,825,710	1,833,200	1,908,255	1,800,487
MUNICIPAL COURT				
Personnel Services	1,291,405	1,265,351	1,303,123	1,292,719
Contractual Services	494,144	391,457	451,210	484,559
Commodities	22,133	21,461	51,225	44,126
Capital Outlay	-	8,750	19,616	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL MUNICIPAL COURT	1,807,682	1,687,019	1,825,174	1,821,404
HUMAN RESOURCES				
Personnel Services	552,143	576,766	576,501	570,962
Contractual Services	199,601	223,984	226,830	244,118
Commodities	23,895	18,049	18,750	20,205
Capital Outlay	6,882	1,298	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL HUMAN RESOURCES	782,521	820,097	822,081	835,285
HUMAN RELATIONS COMMISSION				
Personnel Services	270,926	230,911	219,188	182,631
Contractual Services	23,503	21,919	27,299	26,869
Commodities	2,946	2,557	4,350	4,350
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL HUMAN RELATIONS COMMISSION	297,375	255,387	250,837	213,850
POLICE				
Personnel Services	23,427,695	24,483,870	24,640,335	24,334,750
Contractual Services	2,714,194	2,564,711	2,910,643	2,787,925
Commodities	1,275,667	1,240,863	1,247,067	1,144,546
Other Payments & costs	177	575	-	-
Capital Outlay	-	18,364	64,000	64,000
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL POLICE	27,417,733	28,308,383	28,862,045	28,331,221

City of Topeka, Kansas

Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FIRE				
Personnel Services	17,894,383	18,815,110	18,613,441	18,229,114
Contractual Services	980,575	1,029,676	945,044	1,054,534
Commodities	657,750	636,098	657,935	565,242
Capital Outlay	36,956	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL FIRE	19,569,664	20,480,884	20,216,420	19,848,890
PUBLIC WORKS				
Personnel Services	6,693,689	6,703,689	5,878,633	5,754,980
Contractual Services	3,701,009	3,707,635	3,916,652	3,992,466
Commodities	516,955	495,391	541,326	610,683
Capital Outlay	257,737	356,690	200,475	93,275
Other Financial Uses	(694,947)	(631,770)	(585,980)	(583,368)
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL PUBLIC WORKS	10,474,443	10,631,635	9,951,106	9,868,036
METROPOLITAN PLANNING				
Personnel Services	788,521	789,821	795,519	799,670
Contractual Services	142,428	101,336	113,626	111,889
Commodities	6,108	5,405	7,148	6,857
Capital Outlay	50	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL PLANNING	937,107	896,562	916,293	918,416
PARKS AND RECREATION				
Personnel Services	-	-	-	5,954,236
Contractual Services	-	-	-	2,739,699
Other Payments & costs	-	-	-	48,500
Commodities	-	-	-	855,957
Capital Outlay	-	-	-	290,371
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL PARKS AND RECREATION	-	-	-	9,888,763

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
ZOO				
Personnel Services	-	-	-	1,578,973
Contractual Services	-	-	-	494,825
Other Payments & costs	-	-	-	28,000
Commodities	-	-	-	262,582
Capital Outlay	-	-	-	9,400
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL ZOO	-	-	-	2,373,780
HOUSING AND NEIGHBORHOOD DVLPT.				
Other Payments & costs	-	-	-	200,000
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL HND	-	-	-	200,000
CONTRIBUTIONS TO OTHER AGENCIES				
Jayhawk Area Agency on Aging	30,500	27,000	13,700	13,700
Topeka Cemetery Association	100,000	119,000	80,000	100,000
Keep America Beautiful	15,000	15,000	12,000	12,000
Community Resource Council	102,771	102,771	95,577	95,577
Topeka Performing Arts Center	300,000	450,000	-	250,000
Downtown Topeka Inc.	-	125,000	125,000	100,000
Shawnee County Family Resource Center	55,000	55,000	44,000	44,000
Youth and Social Services	273,420	277,029	190,570	187,871
Project Health Access	100,000	100,000	80,000	80,000
Battered Women's Task Force	30,000	30,000	24,000	24,000
Housing and Credit Counseling	78,000	78,000	62,400	62,400
Success by Six	41,545	41,545	33,236	33,236
Community First Abbot Center	-	167,000	133,600	133,600
Rochester Cemetery	-	60,000	-	60,000
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CONTRIBUTIONS TO AGENCIES	1,126,236	1,647,345	894,083	1,196,384
MISCELLANEOUS PROVISIONS				
Debt Reduction & Capital Improvement	-	-	-	-
TOTAL MISCELLANEOUS PROVISIONS	-	-	-	-

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
INTERFUND TRANSFERS				
Transfer to Unsafe Structures Fund	200,000	200,000	75,000	-
Transfer to Capital Projects	800,000	-	-	-
Transfer to Parks and Recreation Fund	467,032	-	-	-
Transfer to Zoo Fund	230,979	-	-	-
Transfer to Miscellaneous Grants Fund	-	-	-	-
Clearing Account	-	-	-	-
TOTAL INTERFUND TRANSFERS	1,698,011	200,000	75,000	-
MISC NON-DEPARTMENTAL				
Personnel Services	(1,920,276)	(2,371,625)	(2,300,000)	(984,350)
Contractual Services	1,281,737	1,237,267	1,705,051	1,633,168
Care of Prisoners	-	-	-	-
Demolition of Unsafe Structures	-	-	-	200,000
Commodities	21,977	(4,737)	35,500	500
Other Payments and Costs	29,101	20,000	20,000	20,000
Capital Outlay & Reserve	-	-	55,000	1,550,000
Non-Cash Expenditures	-	128,952	130,000	-
Miscellaneous (Contingency)	-	-	-	6,620,000
Net Prior/Current Year Encumbrances	7,307	-	-	-
TOTAL MISC NON-DEPARTMENTAL	(580,154)	(990,143)	(354,449)	9,039,318
TOTAL GENERAL FUND EXPENDITURES	67,992,716	68,751,628	68,193,093	89,256,479
RESIDUAL EQUITY TRANSFER IN (OUT)				-
OPERATING TRANSFERS OUT				-
LESS: RESERVES				-
FUND BALANCE, ENDING	7,065,321	6,752,087	6,599,111	591,000

City of Topeka, Kansas

*Summary of Resources and Appropriations
Special Revenue Funds*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: GENERAL IMPROVEMENT 230				
FUND BALANCE, BEGINNING	\$ 28,751	\$ 201,712	\$ 397,580	\$ 390,628
REVENUE:				
General Property Tax-Current	1,220,367	746,071	906,072	-
General Property Tax-Uncollectible	-	-	(28,945)	-
General Property Tax-Delinq	13,615	21,561	15,500	-
NRA Special Fund	-	-	-	-
NRA Rebate	-	-	(10,932)	-
Machinery & Equipment Reimbursement	-	15,057	8,805	-
Motor Vehicle/RV Tax	17,006	136,296	82,139	-
Other Revenue	9,851	1,991	-	-
IRB Distribution	9,085	5,436	5,409	-
Subtotal Revenue	1,269,924	926,412	978,048	-
TOTAL BALANCE AND REVENUE	1,298,675	1,128,124	1,375,628	390,628
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	98,285	99,006	700,000	-
OTHER PAYMENTS AND COSTS	284,851	194,045	200,000	-
COMMODITIES		(3,587)	-	-
CAPITAL OUTLAY	-	3,930	-	-
MISCELLANEOUS (Contingency)		-		
TOTAL EXPENDITURES	383,136	293,394	900,000	-
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT (General Fund)	13,827	-	-	390,628
OPERATING TRANSFERS OUT (Bldg Imp)	700,000	437,150	85,000	-
OPERATING TRANSFERS OUT (HOME Grant)	-	-	-	-
NET OPERATING TRANSFERS	713,827	437,150	85,000	390,628
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 201,712	\$ 397,580	\$ 390,628	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
Special Revenue Funds*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: SPECIAL LIABILITY EXPENSE 236				
FUND BALANCE, BEGINNING	\$ 1,073,578	\$ 828,997	\$ 692,874	\$ 453,038
REVENUE:				
General Property Tax-Current	165,596	69,571	519,137	274,657
General Property Tax-Uncollectible	-	-	(16,584)	(8,774)
General Property Tax-Delinq	13,615	21,561	15,500	15,500
NRA Rebate	-	-	(1,038)	(5,775)
Machinery & Equipment Reimbursement	-	2,045	835	-
Motor Vehicle/RV Tax	29,913	18,669	7,831	53,302
IRB Distribution	1,233	523	514	3,522
Other (Levy Reduction/Revenue Offset)	-	-	-	-
Subtotal Revenue	210,357	112,369	526,195	332,432
TOTAL BALANCE AND REVENUE	1,283,935	941,366	1,219,069	785,470
EXPENDITURES:				
PERSONNEL SERVICES	110,768	48,066	124,031	128,470
CONTRACTUAL SERVICES	302,297	204,179	545,000	560,000
OTHER PAYMENTS AND COSTS	39,049	11,198	97,000	97,000
COMMODITIES	2,824	168	-	-
NRA Rebate	-	-	-	-
MISCELLANEOUS (Contingency)	-	-	-	-
Net Prior/Current Year Encumbrances	-	(15,119)	-	-
TOTAL EXPENDITURES	454,938	248,492	766,031	785,470
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS				
	-	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 828,997	\$ 692,874	\$ 453,038	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
Special Revenue Funds*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: PARK & RECREATION 265</u>				
FUND BALANCE, BEGINNING	\$ 706,640	\$ 473,313	\$ 572,614	\$ 571,478
Equity Transfer out				
REVENUE:				
General Property Tax-Current	5,069,468	5,291,343	5,712,968	-
General Property Tax-Uncollectible	-	-	(182,505)	-
General Property Tax-Delinq	39,529	62,596	45,000	-
NRA Rebate	-	-	(76,597)	-
Motor Vehicle/RV Tax	628,448	569,033	573,182	-
IRB Distribution	37,740	38,700	37,900	-
Licenses and permits	124	-	-	-
Liquor Gross	480,644	533,858	530,000	-
Machinery & Equipment Reimbursement	-	62,524	61,695	-
Intergovernmental Revenue	-	296,372	-	-
Fees for Service	1,792,726	1,784,166	2,581,225	-
Rent of Property	113,481	145,831	128,000	-
Transfer from Transient Guest Tax Fund	115,000	145,000	129,000	-
Transfer from Workers Comp Fund	50,466	-	-	-
Transfer from General Fund	467,032	-	-	-
Transfer from Water Pollution Control	-	-	-	-
Other Revenues	185,923	158,370	31,500	-
Subtotal Revenue	8,980,581	9,087,793	9,571,368	-
TOTAL BALANCE AND REVENUE	9,687,221	9,561,106	10,143,982	571,478
EXPENDITURES:				
PERSONNEL SERVICES	5,658,790	5,787,834	5,803,801	-
CONTRACTUAL SERVICES	2,235,552	2,388,865	2,518,355	-
OTHER PAYMENTS AND COSTS	22,376	25,966	48,015	-
NRA Rebate	-	-	-	-
COMMODITIES	829,051	806,876	913,875	-
CAPITAL OUTLAY	201,126	87,062	287,468	-
OTHER FINANCING USES	-	-	990	-
Net Prior/Current Year Encumbrances	267,013	(108,111)	-	-
TOTAL EXPENDITURES	9,213,908	8,988,492	9,572,504	-
TRANSFER TO GENERAL FUND				571,478
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 473,313	\$ 572,614	\$ 571,478	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: ZOO 268</u>				
FUND BALANCE, BEGINNING	\$ (87,020)	\$ 4,219	\$ 216,873	\$ 168,865
Equity Transfer in				
REVENUE:				
General Property Tax-Current	1,357,678	1,658,449	1,514,411	-
General Property Tax-Uncollectible	-	-	(48,379)	-
General Property Tax-Delinq	12,825	20,310	15,000	-
NRA Rebate		-	(23,954)	-
Motor Vehicle/RV Tax	168,447	152,406	179,100	-
IRB Distribution	10,107	12,107	11,853	-
Machinery & Equipment Reimbursement		16,746	19,294	-
Admissions	298,029	346,247	330,000	-
Concessions	89,496	65,927	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	86,077	132,000	-
Other	20,623	38,800	12,500	-
Subtotal Revenue	2,362,872	2,452,069	2,264,825	-
TOTAL BALANCE AND REVENUE	2,275,852	2,456,288	2,481,698	168,865
EXPENDITURES:				
PERSONNEL SERVICES	1,563,465	1,544,599	1,528,252	-
CONTRACTUAL SERVICES	446,720	421,451	492,244	-
OTHER PAYMENTS AND COSTS	26,556	28,473	28,000	-
COMMODITIES	234,324	242,274	257,937	-
CAPITAL OUTLAY	375	2,814	6,400	-
MISCELLANEOUS (Contingency)	-	-	-	-
Net Prior/Current Year Encumbrances	193	(196)	-	-
TOTAL EXPENDITURES	2,271,633	2,239,415	2,312,833	-
OPERATING TRANSFERS IN				
TRANSFER TO GENERAL FUND				168,865
NET OPERATING TRANSFERS	-	-	-	168,865
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 4,219	\$ 216,873	\$ 168,865	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: GENERAL BOND AND INTEREST 301				
FUND BALANCE, BEGINNING	\$ 7,793,334	\$ 2,408,134	\$ 1,663,999	\$ 1,054,644
Balance Adjustment for Bridge Reserve Asset	(4,849,004)	-	-	-
REVENUE:				
General Property Tax-Current	11,186,953	12,384,635	13,028,047	14,038,372
General Property Tax-Uncollectible	-	-	(416,191)	(448,467)
General Property Tax-Delinq	105,410	173,876	135,000	140,000
College Hill Property Tax	-	-	144,354	257,691
NRA Rebates	-	-	(179,096)	(144,896)
Motor Vehicle/RV Tax	1,315,945	1,255,224	1,265,000	1,344,645
Special Assessments	1,244,062	1,235,590	1,400,000	1,820,000
STAR Heartland Park Sales Tax--Local	57,768	73,882	80,000	84,000
STAR Heartland Park Sales Tax--State	-	-	185,000	195,000
TIF College Hill Sales Tax	-	-	-	2,200
Half-Cent Sales Tax Transfer	4,389,517	3,261,980	3,571,006	3,694,949
IRB Distribution	83,282	90,474	88,618	88,369
Intergovernmental Revenues	-	-	-	-
Machinery & Equipment Reimbursement	-	137,965	144,253	-
Miscellaneous Interest	144,109	370,428	165,000	150,000
Capitalized Interest STAR (Heartland)	-	-	-	-
Capitalized Interest TIF (College Hill)	-	-	-	-
Capitalized Interest and Debt Reserve Bridge	-	-	-	-
Sale of Bonds	-	4,530,651	-	-
Earnings from Construction and Cap I Funds	-	-	95,000	-
Investmetn Earnings Bridge DSR	-	-	122,117	-
Other	6,572	5,715	-	-
Excess Bond Proceeds	748,871	-	-	-
Transfer from Other Funds	179,428	152,214	-	-
Subtotal Revenue	19,461,917	23,672,634	19,828,108	21,221,863
TOTAL BALANCE AND REVENUE	22,406,247	26,080,768	21,492,107	22,276,507
EXPENDITURES:				
Payment of Principal	12,698,176	17,200,000	12,610,000	13,175,000
Payment of Interest	7,151,742	7,144,170	7,821,463	8,098,507
Fiscal Fees	2,800	2,800	6,000	3,000
Refunding of Bonds/Notes	-	10,327	-	-
NRA Rebate	-	-	-	-
Premium-Other Costs	145,395	59,472	-	-
Debt Service Reserve	-	-	-	1,000,000
				-
TOTAL EXPENDITURES	19,998,113	24,416,769	20,437,463	22,276,507
RESIDUAL EQUITY TRANSFER IN (OUT)				
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 2,408,134	\$ 1,663,999	\$ 1,054,644	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: SPECIAL ALCOHOL PROGRAM 228</u>				
FUND BALANCE, BEGINNING	\$ 370,555	\$ 331,180	\$ 431,781	\$ 386,482
REVENUE:				
Liquor gross receipts	480,644	533,858	530,000	524,690
Miscellaneous Interest				
Subtotal Revenue	480,644	533,858	530,000	524,690
TOTAL BALANCE AND REVENUE	851,199	865,038	961,781	911,172
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS	520,019	433,257	575,299	575,000
CONTINGENCY				
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	520,019	433,257	575,299	575,000
FUND BALANCE, ENDING	\$ 331,180	\$ 431,781	\$ 386,482	\$ 336,172

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: ALCOHOL AND DRUG SAFETY 229</u>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Evaluation Fees				20,000
Diversion Evaluation Fees				2,000
Miscellaneous			-	
Transfer In from Fund 560			-	206,471
Subtotal Revenue	-	-	-	228,471
TOTAL BALANCE AND REVENUE	-	-	-	228,471
EXPENDITURES:				
PERSONNEL SERVICES				49,105
CONTRACTUAL SERVICES				7,500
OTHER PAYMENTS AND COSTS				
COMMODITIES				4,500
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	-	-	-	61,105
OPERATING TRANSFERS OUT (Fund 229)	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ -	\$ 167,366

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: LAW ENFORCEMENT 232</u>				
FUND BALANCE, BEGINNING	\$ -		\$ -	\$ -
REVENUE:				
Intergovernmental Revenue	-			90,000
Interest Income				5,000
License Fees				5,000
Court Fees				40,000
Miscellaneous				50,000
Transfer In from Fund 525			-	165,039
Transfer In from Fund 561			-	210,939
Transfer In from Fund 568			-	16,395
Subtotal Revenue	-	-	-	582,373
TOTAL BALANCE AND REVENUE	-	-	-	582,373
EXPENDITURES:				
PERSONNEL SERVICES				-
CONTRACTUAL SERVICES				165,000
OTHER PAYMENTS AND COSTS				55,000
COMMODITIES				80,000
CAPITAL OUTLAY				100,000
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	-	-	-	400,000
OPERATING TRANSFERS OUT	-	-		-
FUND BALANCE, ENDING	\$ -	\$ -	\$ -	\$ 182,373

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: ZOO IMPROVEMENT FUND 267</u>				
FUND BALANCE, BEGINNING	\$ 5,243	\$ 6,743	\$ 6,934	\$ -
REVENUE:				
Fees for Service	1,176	-	100	-
Interest	324	50		
Other Financing Sources	-	141		
Subtotal Revenue	1,500	191	100	-
TOTAL BALANCE AND REVENUE	6,743	6,934	7,034	-
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
COMMODITIES	-	-	7,034	-
CAPITAL OUTLAY				
CONTINGENCY				
TOTAL EXPENDITURES	-	-	7,034	-
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				-
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	\$ 6,743	\$ 6,934	\$ -	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: GOLF IMPROVEMENT RESERVE 269				
FUND BALANCE, BEGINNING	\$ 122,534	\$ 70,531	\$ 57,003	\$ 57,003
REVENUE:				
GREEN FEES	20,032	19,699	20,000	20,000
	-	-	-	-
Subtotal Revenue	20,032	19,699	20,000	20,000
TOTAL BALANCE AND REVENUE	142,566	90,230	77,003	77,003
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
OTHER FINANCIAL USES				
CAPITAL OUTLAY	72,035	33,227	20,000	77,003
MISCELLANEOUS (Contingency)				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	72,035	33,227	20,000	77,003
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCE, ENDING	\$ 70,531	\$ 57,003	\$ 57,003	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: TRANSIENT GUEST TAX FUND 271				
FUND BALANCE, BEGINNING	\$ 274,095	\$ 468,337	\$ 527,240	\$ 269,997
REVENUE:				
Transient Guest Tax Receipts	1,913,492	2,070,271	1,925,000	1,950,000
Transfer In	-	10,509	-	-
Subtotal Revenue	1,913,492	2,080,780	1,925,000	1,950,000
TOTAL BALANCE AND REVENUE	2,187,587	2,549,117	2,452,240	2,219,997
EXPENDITURES:				
Conv. & Vistor Bureau	800,000	800,000	800,000	1,204,000
Topeka Performing Arts Center	62,000		-	-
Tourism Development Grants	395,250	656,004	820,500	-
Expo Centre Marketing				75,000
Heartland Park				350,000
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	1,257,250	1,456,004	1,620,500	1,629,000
OPERATING TRANSFERS				
Great Overland Station	200,000	199,714	200,000	200,000
Historic Preservation Fund	-	106,159	131,243	120,800
Transfer to Parks and Recreation Fund	115,000	145,000	129,000	-
Transfer to General Fund	60,000	60,000	53,000	201,500
Transfer to Zoo Fund	87,000	55,000	48,500	-
FUND BALANCE, ENDING	\$ 468,337	\$ 527,240	\$ 269,997	\$ 68,697
Total Expenses and Transfers	1,719,250	2,021,877	2,182,243	2,151,300

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: UNSAFE STRUCTURES REMOVAL 285				
FUND BALANCE, BEGINNING	\$ 66,303	\$ 142,212	\$ 309,284	\$ 184,284
Transfers from General Fund	200,000	200,000	75,000	-
REVENUE:				
Miscellaneous Interest				
Other	2,700	2,343	-	-
Subtotal Revenue	202,700	202,343	75,000	-
TOTAL BALANCE AND REVENUE	269,003	344,555	384,284	184,284
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	126,791	35,271	200,000	-
OTHER PAYMENTS AND COSTS				
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances	-			
TOTAL EXPENDITURES	126,791	35,271	200,000	-
RESIDUAL EQUITY TRANSFER IN (OUT)				184,284
FUND BALANCE, ENDING	\$ 142,212	\$ 309,284	\$ 184,284	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: RETIREMENT RESERVE 286</u>				
FUND BALANCE, BEGINNING	\$ 578,967	\$ 663,880	\$ 742,552	\$ 754,552
Transfers from General Fund				
REVENUE:				
Transfer in from KPERS Insured Only				
Charges for services from payroll	604,894	610,951	612,000	315,000
	604,894	610,951	612,000	315,000
TOTAL BALANCE AND REVENUE	1,183,861	1,274,831	1,354,552	1,069,552
EXPENDITURES:				
PERSONNEL SERVICES	519,981	532,279	600,000	700,000
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	519,981	532,279	600,000	700,000
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 663,880	\$ 742,552	\$ 754,552	\$ 369,552

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: KP&F RATE EQUALIZATION 287</u>				
FUND BALANCE, BEGINNING	\$ 1,001,647	\$ 1,211,773	\$ 1,444,853	\$ 1,094,853
Transfers from General Fund				
REVENUE:				
Charges for services from payroll	298,296	305,575	-	-
	298,296	305,575	-	-
TOTAL BALANCE AND REVENUE	1,299,943	1,517,348	1,444,853	1,094,853
EXPENDITURES:				
PERSONNEL SERVICES	88,170	72,495	350,000	450,000
CONTRACTUAL SERVICES				
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	88,170	72,495	350,000	450,000
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 1,211,773	\$ 1,444,853	\$ 1,094,853	\$ 644,853

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: NEIGHBORHOOD REVITALIZATION 288				
FUND BALANCE, BEGINNING	\$ -	\$ 25,496	\$ 61,840	\$ 53,840
Intergovernmental Revenue	25,496	36,344	37,000	37,000
	25,496	36,344	37,000	37,000
TOTAL BALANCE AND REVENUE	25,496	61,840	98,840	90,840
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	45,000	90,840
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	-	-	45,000	90,840
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 25,496	\$ 61,840	\$ 53,840	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: Historic Asset Tourism Fund 289</u>				
FUND BALANCE, BEGINNING	\$ 159,257	\$ 159,257	\$ 265,416	\$ 168,162
Transfer from Transient Guest Tax	-	106,159	131,243	120,800
	-	106,159	131,243	120,800
TOTAL BALANCE AND REVENUE	159,257	265,416	396,659	288,962
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	228,497	278,162
OTHER PAYMENTS AND COSTS				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
TRANSFER TO CAPITAL PROJECT (Sumner School)		-		
TOTAL EXPENDITURES	-	-	228,497	278,162
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 159,257	\$ 265,416	\$ 168,162	\$ 10,800

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: Half-Cent Sales Tax Fund 290</u>				
FUND BALANCE, BEGINNING	\$ 6,413,123	\$ 6,549,671	\$ 4,860,145	\$ 2,089,139
Half-Cent County Sales Tax	7,767,247	7,617,164	7,800,000	7,956,000
Interest	192,054	68,890	-	-
	7,959,301	7,686,054	7,800,000	7,956,000
TOTAL BALANCE AND REVENUE	14,372,424	14,235,725	12,660,145	10,045,139
EXPENDITURES:				
PAYMENT TO JEDO	3,433,236	5,908,518	7,000,000	6,350,190
TRANSFER TO WATER				
TRANSFER FOR TRAFFICWAY PROJECTS				
TRANSFER TO BRIDGE IMPROVEMENTS				
TRANSFER TO BOND & INTEREST FUND	4,389,517	3,467,062	3,571,006	3,694,949
TOTAL EXPENDITURES	7,822,753	9,375,580	10,571,006	10,045,139
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 6,549,671	\$ 4,860,145	\$ 2,089,139	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: SPECIAL STREET REPAIR 291</u>				
FUND BALANCE, BEGINNING	\$ 1,623,413	\$ 999,020	\$ 459,815	\$ 105,568
Transfers from General Fund				
REVENUE:				
Intergovernmental Motor Fuel/State	3,609,546	3,370,358	3,180,680	3,555,870
Intergovernmental Motor Fuel/County	1,585,152	1,401,164	3,532,890	2,031,240
Special Assessments	-	-	-	-
Fees for Services		48,864		
Highway Maintenance-links	16,404	16,415	16,404	16,404
FEMA Reimbursement	-	136,782		
Sale of Property	9,900	600	110,840	110,840
Other	119,606	94,582	136,356	136,356
Transfer from Combined Utilities Fund	-	-	200,000	-
Subtotal Revenue	5,340,608	5,068,765	7,177,170	5,850,710
TOTAL BALANCE AND REVENUE	6,964,021	6,067,785	7,636,985	5,956,278
		-		
EXPENDITURES:				
PERSONNEL SERVICES	2,536,790	2,137,002	2,410,869	2,565,683
CONTRACTUAL SERVICES	2,114,312	2,160,179	3,750,458	2,001,481
OTHER PAYMENTS AND COSTS	-	-	3,000	3,000
COMMODITIES	863,603	1,091,093	1,158,308	684,269
CAPITAL OUTLAY	474,281	280,570	208,782	578,782
OTHER FINANCIAL USES	-	5,119	-	-
MISCELLANEOUS	-	-	-	-
Net Prior/Current Year Encumbrances	(23,985)	(65,993)	-	-
TOTAL EXPENDITURES	5,965,001	5,607,970	7,531,417	5,833,215
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 999,020	\$ 459,815	\$ 105,568	\$ 123,063

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: CITY 1/2% SALES TAX STREET REPAIRS 292				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ 1,100,000
REVENUE:				
Sales Tax	-	-	1,100,000	13,956,000
Other Revenue	-	-	-	-
Subtotal Revenue	-	-	1,100,000	13,956,000
TOTAL BALANCE AND REVENUE	-	-	1,100,000	15,056,000
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				15,056,000
COMMODITIES				
OTHER FINANCIAL USES				
CAPITAL OUTLAY				
MISCELLANEOUS (Contingency)				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	-	-	-	15,056,000
RESIDUAL EQUITY TRANSFER OUT to General Fund	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ 1,100,000	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: PARK LAND ACQUISITION 293				
FUND BALANCE, BEGINNING	\$ 107,395	\$ 173,312	\$ 242,042	\$ 241,125
REVENUE:				
BUILDING PERMITS	65,917	68,730	65,000	65,000
	-	-	-	-
Subtotal Revenue	65,917	68,730	65,000	65,000
TOTAL BALANCE AND REVENUE	173,312	242,042	307,042	306,125
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
OTHER FINANCIAL USES				
CAPITAL OUTLAY	-	-	65,917	306,125
MISCELLANEOUS (Contingency)				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	-	-	65,917	306,125
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCE, ENDING	\$ 173,312	\$ 242,042	\$ 241,125	\$ -

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: PUBLIC PARKING 601				
NET ASSETS, BEGINNING	\$ 9,662,856	\$ 9,095,822	\$ 8,723,455	\$ 8,118,857
REVENUE:				
Fees for Services	2,513,838	2,823,301	2,706,537	2,960,000
Parking Meter Fines	297,917	290,410	296,490	330,920
Interest	176,101	38,324	26,000	20,000
Other Revenue	11,552	13,324	11,025	9,430
Subtotal Revenue	2,999,408	3,165,359	3,040,052	3,320,350
TOTAL BALANCE AND REVENUE	12,662,264	12,261,181	11,763,507	11,439,207
EXPENDITURES:				
PERSONNEL SERVICES	763,475	774,727	858,115	778,385
CONTRACTUAL SERVICES	1,005,475	1,665,917	843,923	984,422
PAYMENTS IN LIEU OF TAXES	179,562	160,660	155,000	219,791
OTHER PAYMENTS AND COSTS	-	1,999	107	-
COMMODITIES	65,020	(702,613)	119,045	102,250
DEBT SERVICE	534,560	620,493	609,640	603,805
DEPRECIATION	618,350	716,543	858,820	688,662
PAYMENTS IN LIEU OF DEBT SERVICE	400,000	300,000	200,000	150,000
TOTAL EXPENDITURES	3,566,442	3,537,726	3,644,650	3,527,315
NET ASSETS	\$ 9,095,822	\$ 8,723,455	\$ 8,118,857	\$ 7,911,892

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: INFORMATION TECHNOLOGY 613				
NET ASSETS, BEGINNING	\$ 233,590	\$ 684,495	\$ 760,351	\$ 375,063
REVENUE:				
Fees for Services	3,552,505	3,173,299	3,875,865	3,875,865
Other Revenue	-	3,070	-	-
Fiber Franchise Fees	194,655	133,529	147,000	147,000
Transfers from Other Funds				-
Subtotal Revenue	3,747,160	3,309,898	4,022,865	4,022,865
TOTAL BALANCE AND REVENUE	3,980,750	3,994,393	4,783,216	4,397,928
EXPENDITURES:				
PERSONNEL SERVICES	988,585	1,081,176	1,198,820	1,213,524
CONTRACTUAL SERVICES	1,693,810	1,630,539	2,640,492	2,573,995
OTHER PAYMENTS AND COSTS	39,448	33,100	32,527	35,207
COMMODITIES	100,376	120,723	236,314	182,542
CAPITAL OUTLAY	-	-	-	-
DEPRECIATION	474,036	368,504	300,000	250,000
TOTAL EXPENDITURES	3,296,255	3,234,042	4,408,153	4,255,268
NET ASSETS	\$ 684,495	\$ 760,351	\$ 375,063	\$ 142,660

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: FLEET MANAGEMENT 614				
NET ASSETS, BEGINNING	\$ 769,033	\$ 786,104	\$ 864,981	\$ 722,287
REVENUE:				
Fees for Services	1,370,677	1,414,155	1,400,199	1,400,197
Refunds and Recoveries				
Other	715	8,755		
Subtotal Revenue	1,371,392	1,422,910	1,400,199	1,400,197
TOTAL BALANCE AND REVENUE	2,140,425	2,209,014	2,265,180	2,122,484
EXPENDITURES:				
PERSONNEL SERVICES	1,058,640	1,075,148	1,204,174	1,246,256
CONTRACTUAL SERVICES	157,801	154,590	187,219	185,931
OTHER PAYMENTS AND COSTS	13,376	-	-	-
COMMODITIES	56,763	54,997	96,200	66,350
CAPITAL OUTLAY	-	-	-	-
DEPRECIATION	67,741	63,410	55,300	60,000
OTHER FINANCING USES	-	(4,112)	-	-
RESERVED FOR ENCUMBRANCES				
TOTAL EXPENDITURES	1,354,321	1,344,033	1,542,893	1,558,537
NET ASSETS	\$ 786,104	\$ 864,981	\$ 722,287	\$ 563,947

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
<u>FUND: COMBINED UTILITIES FUND</u>				
NET ASSETS, BEGINNING	\$ 182,879,246	\$ 184,669,688	\$ 189,407,746	\$ 189,407,746
REVENUE:				
Taxes and Assessments	2,440	10,948	-	-
Permits	243,877	265,417	300,000	202,000
Intergovernmental Gov't Revenue	-	30,469	-	-
Fees for Services	48,988,060	54,235,625	60,379,210	61,690,480
Interest Income	1,768,307	1,068,878	1,109,790	1,371,940
Gain (loss) on Disposal of Fixed Assets	442,430	1,095	-	-
Miscellaneous	659,407	3,257,380	475,000	856,780
Other Financing Sources	1,771,574	834,984	-	-
Subtotal Revenue	53,876,095	59,704,796	62,264,000	64,121,200
TOTAL BALANCE AND REVENUE	236,755,341	244,374,484	251,671,746	253,528,946
EXPENDITURES:				
PERSONAL SERVICES	10,017,958	11,323,496	10,913,749	11,421,297
CONTRACTUAL SERVICES	12,633,036	12,423,389	14,139,689	14,484,148
OTHER PAYMENTS AND COSTS	-	240,406	241,090	241,090
PAYMENT IN LIEU OF TAXES	4,725,000	4,809,000	4,932,000	5,245,000
COMMODITIES	5,332,850	6,058,894	7,155,311	7,305,645
PAYMENT TO DEBT SERVICE	7,260,558	8,298,588	7,926,206	9,105,390
DEPRECIATION	10,760,245	11,402,177	11,384,645	11,869,520
OTHER FINANCIAL USES	-	-	-	-
TRANSFER TO SPECIAL STREET	-	-	-	-
TRANSFER TO PARKS AND REC.	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
NON-CASH EXPENDITURES	1,356,006	5,048,957	868,016	869,000
TOTAL EXPENDITURES	52,085,653	59,604,907	57,560,706	60,541,090
NET ASSETS	\$ 184,669,688	\$ 184,769,577	\$ 194,111,040	\$ 192,987,856

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

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: WORKERS' COMP SELF INSURANCE 640				
NET ASSETS, BEGINNING	\$ 1,725,378	\$ 458,530	\$ 440,487	\$ 352,135
Operating Transfers				
REVENUE:				
Fees for Services	1,234,890	1,241,674	1,240,000	1,275,000
Miscellaneous Interest	145,848	45,165	35,000	50,000
Refunds and Recoveries	49,862	144,457	50,000	50,000
Other				
Subtotal Revenue	1,430,600	1,431,296	1,325,000	1,375,000
TOTAL BALANCE AND REVENUE	3,155,978	1,889,826	1,765,487	1,727,135
EXPENDITURES:				
PERSONNEL SERVICES	55,341	57,019	55,828	57,745
CONTRACTUAL SERVICES	1,670,840	686,469	957,524	971,500
OTHER PAYMENTS AND COSTS (CLAIMS)	470,425	704,716	400,000	400,000
COMMODITIES	842	1,135		
TOTAL EXPENDITURES	2,197,448	1,449,339	1,413,352	1,429,245
EQUITY TRANSFER--Zoo Fund	14,032	-	-	-
EQUITY TRANSFER--Parks and Rec Fund	50,466	-	-	-
EQUITY TRANSFER --General Fund	435,502	-	-	-
EQUITY TRANSFER				
NET ASSETS	\$ 458,530	\$ 440,487	\$ 352,135	\$ 297,890

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: INSURANCE MANAGEMENT FUND 641				
NET ASSETS, BEGINNING	\$ 340,304	\$ 387,824	\$ 653,972	\$ 905,804
Equity Transfer in				
REVENUE:				
Fees for Services	33,487	156,398	475,000	475,000
Refunds and Recoveries	43,272	416,724	36,000	36,000
Subtotal Revenue	76,759	573,122	511,000	511,000
TOTAL BALANCE AND REVENUE	417,063	960,946	1,164,972	1,416,804
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	27,750	29,400	204,168	204,800
OTHER PAYMENTS AND COSTS(CLAIMS)	1,489	277,574	55,000	55,000
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	29,239	306,974	259,168	259,800
NET ASSETS	\$ 387,824	\$ 653,972	\$ 905,804	\$ 1,157,004

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: EMPLOYEES GROUP HEALTH INSURANCE 642				
NET ASSETS, BEGINNING	\$ 4,273,227	\$ 6,425,454	\$ 6,693,196	\$ 5,847,196
REVENUE:				
Fees for Services	7,869,046	7,543,473	7,520,000	7,520,000
Retiree Contributions	1,441,972	1,507,390	1,440,000	1,440,000
Refunds and Recoveries	5,530	151	19,000	-
Other	407,509	166,028	155,000	160,000
Transfer from Other Funds				
Subtotal Revenue	9,724,057	9,217,042	9,134,000	9,120,000
TOTAL BALANCE AND REVENUE	13,997,284	15,642,496	15,827,196	14,967,196
EXPENDITURES:				
PERSONNEL SERVICES	-			
CONTRACTUAL SERVICES	921,408	934,191	1,180,000	1,240,000
OTHER PAYMENTS AND COSTS	6,650,422	8,015,109	8,800,000	9,700,000
OTHER FINANCING USES				
TRANSFER TO RISK MGMT RESERVE	-	-	-	600,000
TOTAL EXPENDITURES	7,571,830	8,949,300	9,980,000	11,540,000
NET ASSETS	\$ 6,425,454	\$ 6,693,196	\$ 5,847,196	\$ 3,427,196

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: RISK MANAGEMENT RESERVE 643				
NET ASSETS, BEGINNING	\$ 1,535,086	\$ 1,623,548	\$ 1,659,783	\$ 1,663,548
Equity Transfer in				
REVENUE:				
Fees for Services				
Miscellaneous Interest	88,462	36,235	30,000	35,000
Transfer from Other Funds				600,000
Subtotal Revenue	88,462	36,235	30,000	635,000
TOTAL BALANCE AND REVENUE	1,623,548	1,659,783	1,689,783	2,298,548
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	-	-	-	-
OTHER PAYMENTS AND COSTS	-	-	-	-
COMMODITIES				
CAPITAL OUTLAY				
TOTAL EXPENDITURES	-	-	-	-
NET ASSETS	\$ 1,623,548	\$ 1,659,783	\$ 1,689,783	\$ 2,298,548

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: UNEMPLOYMENT COMPENSATION 644				
NET ASSETS, BEGINNING	\$ 392,366	\$ 426,518	\$ 437,082	\$ 412,082
REVENUE:				
Fees for Services	113,994	116,791	116,000	119,500
Miscellaneous Interest				
Subtotal Revenue	113,994	116,791	116,000	119,500
TOTAL BALANCE AND REVENUE	506,360	543,309	553,082	531,582
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	11,000	11,000	11,000	12,000
OTHER PAYMENTS AND COSTS (CLAIMS)	68,842	95,227	130,000	130,000
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	79,842	106,227	141,000	142,000
NET ASSETS	\$ 426,518	\$ 437,082	\$ 412,082	\$ 389,582

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: DOWNTOWN IMPROVEMENT DISTRICT 216				
FUND BALANCE, BEGINNING	\$ 34,749	\$ 13,978	\$ 25,016	\$ 25,016
REVENUE:				
Other Revenue	166,408	177,139	181,865	181,865
TOTAL BALANCE AND REVENUE	201,157	191,117	206,881	206,881
EXPENDITURES:				
PERSONNEL SERVICES		-		
CONTRACTUAL SERVICES	154,223	166,101	176,865	176,865
NON-CASH EXPENDITURES	32,956	-	5,000	5,000
COMMODITIES				
CAPITAL OUTLAY				
Net Prior/Current Year Encumbrances				
TOTAL EXPENDITURES	187,179	166,101	181,865	181,865
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT				
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	\$ 13,978	\$ 25,016	\$ 25,016	\$ 25,016

City of Topeka, Kansas

*Summary of Resources and Appropriations
General Operating Fund*

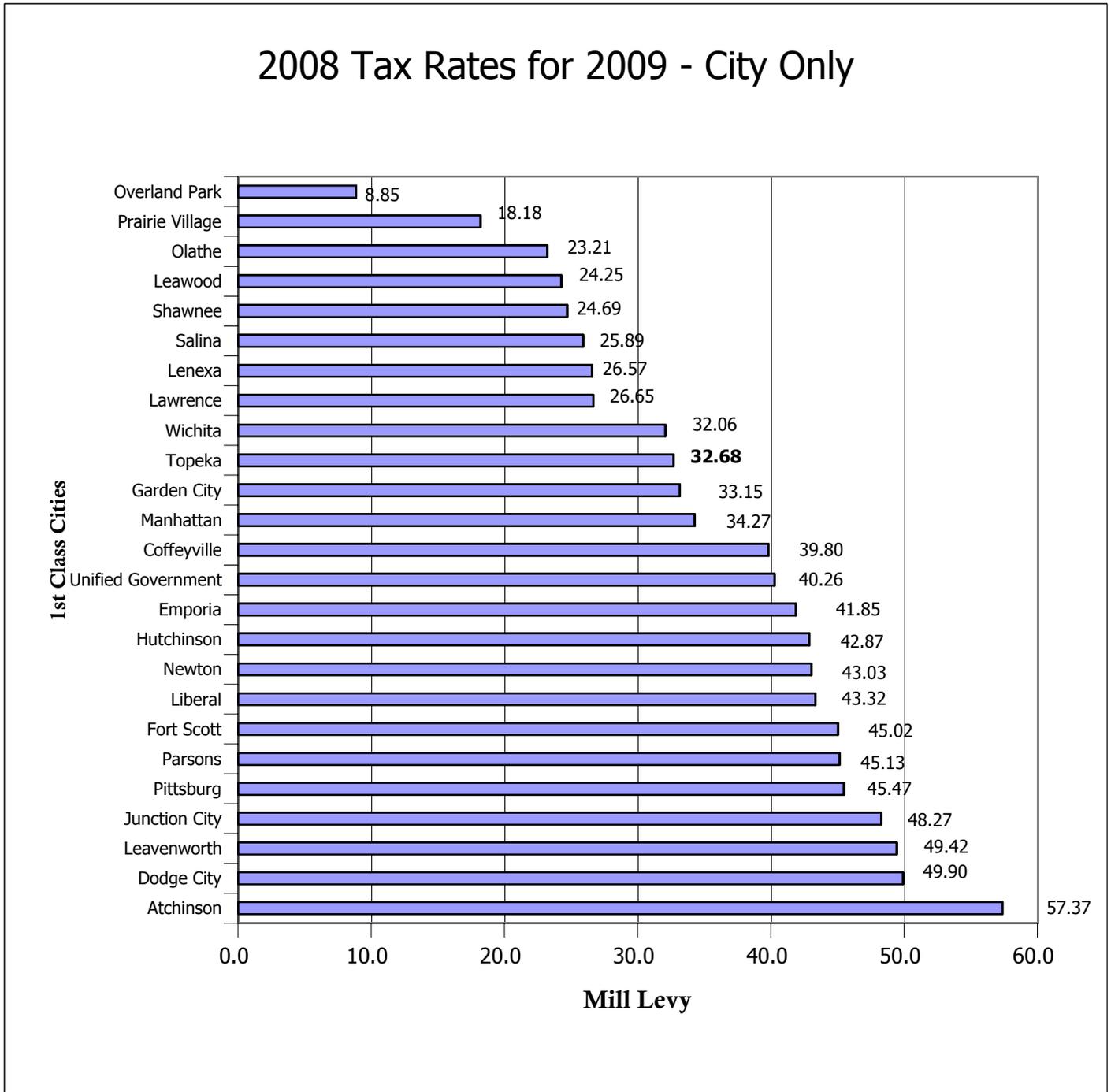
Resources and Appropriations	2007 Actual	2008 Actual	2009 Estimate	2010 Adopted
FUND: METROPOLITAN TRANSIT AUTHORITY 427				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ -
REVENUE:				
General Property Tax - Current	2,893,019	2,947,727	3,123,975	4,463,170
General Property Tax - Delinquent	28,280	53,544	-	0
General Property Tax - Uncollectible	-	-	(78,960)	(139,147)
NRA Rebates	-	-	(42,649)	(34,650)
Motor Vehicle Ad Valorem Tax	296,368	323,646	319,640	321,549
Other Revenue	-	-	500,109	-
Machinery & Equipment Reimbursement	-	-	71,788	-
Payment in Lieu of Tax IRB	21,537	21,533	21,103	21,133
Subtotal Revenue	3,239,204	3,346,450	3,915,006	4,632,055
TOTAL BALANCE AND REVENUE	3,239,204	3,346,450	3,915,006	4,632,055
EXPENDITURES:				
Payment to TMTA	3,239,204	3,346,450	2,565,376	4,632,055
Payment to TMTA Employee Benefits	-	-	1,152,130	-
Capital Reserve Fund Transfer	-	-	125,000	-
Self-Insurance Reserve Transfer	-	-	72,500	-
TOTAL EXPENDITURES	3,239,204	3,346,450	3,915,006	4,632,055
FUND BALANCE, ENDING	\$ -	\$ -	\$ -	\$ -

Comparison of Property Tax Dollars and Mill Levy

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
Tax Year 2009 for 2010 Budget		*Assessed Value= \$ 1,013,490,502			
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change
General	\$ 18,120,452	\$ 597,975	\$ 18,718,427	18.469	6.664
General Improvement	-	-	\$ -	0.000	(0.873)
General Bond & Interest	13,589,905	448,467	\$ 14,038,372	13.852	1.307
Parks & Recreation	-	-	\$ -	0.000	(5.501)
Special Liability	265,883	8,774	\$ 274,657	0.271	(0.229)
Zoo	-	-	\$ -	0.000	(1.458)
Total	\$ 31,976,240	\$ 1,055,216	\$ 33,031,456	32.592	(0.090)
Year to Year Difference		Assessed Value= \$ (25,086,757)			
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	
General	\$ 6,252,170	\$ 206,322	\$ 6,458,492	6.664	
General Improvement	(877,127)	(28,945)	(906,072)	(0.873)	
General Bond & Interest	978,049	32,276	1,010,325	1.307	
Parks & Recreation	(5,530,463)	(182,505)	(5,712,968)	(5.501)	
Special Liability	(236,670)	(7,810)	(244,480)	(0.229)	
Zoo	(1,466,032)	(48,379)	(1,514,411)	(1.458)	
Total	\$ (880,073)	\$ (29,041)	\$ (909,114)	(0.090)	

* Adjusted for Tax Increment Financing (TIF) values

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

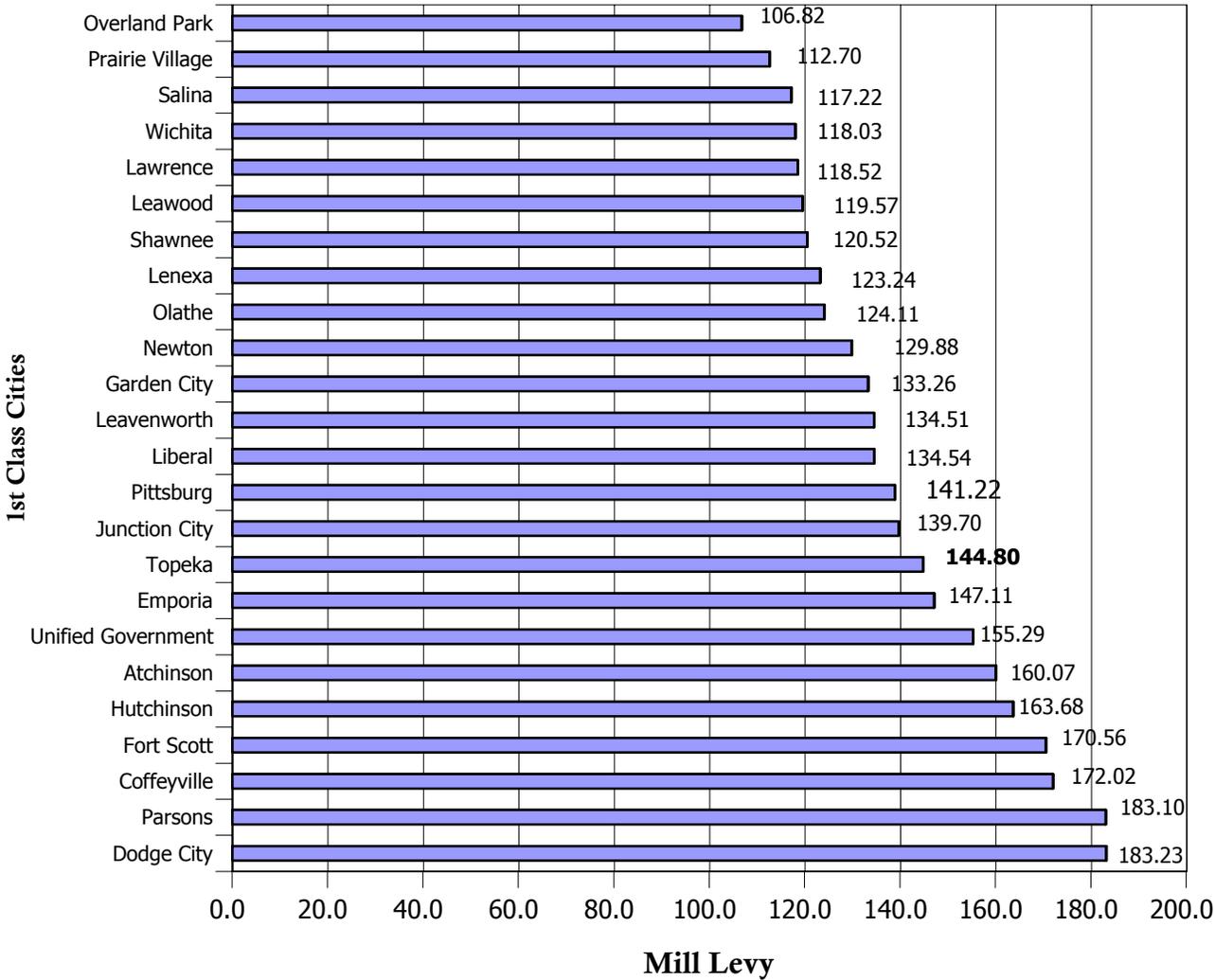


*For the 2009 budget, Topeka had the 10th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by cities only.

Source: *Kansas Government Journal* Vol. 95 - No. 3; March 2009

Cities of 1st Class Property Tax-All Governments

2008 Tax Rates for 2009 - All Taxing Governments



*For the 2009 budget, Topeka had the 16th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by all units of government.

Source: *Kansas Government Journal* Vol. 95 - No. 3; March 2009 (City of Manhattan not included).

Principal Taxpayers

Taxpayer	Type of Business	2008 Assessed Valuation	As Percent of Total
Westar Energy	Electric Utility	\$ 61,763,001	5.3%
Southwestern Bell/Utility	Telephone Utility	20,254,038	1.7%
Burlington Northern/Santa Fe/Utility	Railroad	12,714,480	1.1%
Kansas Gas Service/Utility	Gas Utility	12,336,516	1.1%
Walmart Properties/Hypermart/Retail	Retail	10,808,164	0.9%
Simon Property Group	Retail	9,798,924	0.8%
Frito Lay/Manufacturing		6,760,508	0.6%
Union Pacific/Utility	Railroad	5,250,888	0.5%
*Atrium Finance V LLC/Hotel	Hotel	4,806,776	0.4%
IRET Properties	Apartment	4,671,824	0.4%

As of December 31, 2008

Direct & Overlapping General Property Tax Rate Comparisons

Fiscal Year	City of Topeka						Other Overlapping Governments					Grand Total
	General Fund	Bond & Interest Fund	Parks & Recreation Fund	Zoo Fund	Others	Total	State of Kansas	Shawnee County	School District No. 501	Washburn University	Others	
1998	8.67	14.00	8.09	-	1.83	32.59	1.50	37.19	58.77	17.85	10.82	158.72
1999	10.23	12.48	7.47	-	1.49	31.67	1.50	36.96	50.97	18.32	11.29	150.71
2000	10.43	13.08	7.58	-	0.70	31.79	1.50	37.01	51.98	3.31	12.87	138.45
2001	11.23	12.18	7.48	-	1.69	32.57	1.50	35.97	49.61	3.31	13.82	136.79
2002	13.22	10.25	8.01	-	0.97	32.45	1.50	40.59	52.56	3.31	12.85	143.26
2003	13.28	11.24	8.19	-	0.42	33.13	1.50	40.73	47.77	3.31	13.38	139.83
2004	17.22	7.68	6.11	1.63	0.59	33.22	1.50	43.04	46.20	3.31	13.97	141.24
2005	10.51	13.93	5.93	1.53	0.49	32.39	1.50	42.09	54.01	3.31	14.20	147.50
2006	10.86	12.06	5.76	1.55	0.43	30.65	1.50	41.85	53.30	3.31	13.12	143.73
2007	11.04	11.60	5.26	1.41	1.44	30.75	1.50	41.92	53.37	3.31	12.88	143.73
2008	11.94	12.60	5.39	1.69	0.84	32.46	1.50	41.66	53.42	3.31	13.27	145.63
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
2010	18.47	13.85	0.00	0.00	0.27	32.59	1.50	40.97	54.43	3.32	14.72	147.52

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	\$ 59,290,000	70.8%	\$ 42,001,036
Unified School District No. 345	18,900,000	29.4%	5,554,710
Unified School District No. 437	29,340,000	62.7%	18,390,312
Unified School District No. 450	25,575,000	22.2%	5,667,420
Unified School District No. 501	45,845,000	100.0%	45,845,000
Washburn University	28,915,000	100.0%	28,915,000
Public Library	16,905,000	70.8%	<u>11,975,502</u>
	224,770,000	70.4%	158,348,980
Direct debt, City of Topeka:			
General obligation bonds	163,250,000		163,250,000
Temporary notes	16,350,000		16,350,000
Capital Leases	<u>680,260</u>		<u>680,260</u>
Total direct and overlapping debt	<u>\$ 405,050,260</u>		<u>\$ 338,629,240</u>

As of December 31, 2008

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	78,412,836	114,698,618	77,189,717	1,156,664,984	1,041,966,366	0.2%
2009	884,798,784	60,820,775	114,698,618	70,043,766	1,130,361,943	1,015,663,325	-2.5%

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%
2008	32,661,974	31,891,458	97.6%	578,104	32,469,562	99.4%

(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
2008	122,642	1,156,664,984	205,600,000	6,513,004	-	199,086,996	17.2%	1,623

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

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

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

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%
2008	10,650,000	6,196,458	16,846,458	119,933,057	14.0%

(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, 2008

Federal Grantor/Pass - Through Grantor/Program Title	Federal CFDA Number	Pass - Through Grantor's Number	Program or Award Amount	New Award or Unexpended Grant Amount at 1/1/2008	Expenditures	Unexpended Grant Amount at 12/31/2008
U.S. Department of Housing and Urban Development						
Passed through KS Housing Resources Corporation:						
Community Development Block Grant - Emergency Shelter	14.231	S-07-DC-20-0001	\$ 48,122	\$ 38,207	\$ 38,207	\$ -
Community Development Block Grant - Emergency Shelter	14.231	ESG-FFY2008	46,465	46,465	3,205	43,260
Total Passed through KS Housing Resources Corporation			94,587	84,672	41,412	43,260
Community Development Block Grant - Emergency Shelter	14.231	S-07-MC-20-0003	88,127	35,553	35,553	-
Community Development Block Grant - Emergency Shelter	14.231	S-08-MC-20-0003	87,994	87,994	48,914	39,080
Community Development Block Grant - 29th year	#	B-03-MC-20-0003	2,302,902	6,343	-	6,343
Community Development Block Grant - 30th year	#	B-04-MC-20-0003	2,074,493	1,627	1,627	-
Community Development Block Grant - 31st year	#	B-05-MC-20-0003	1,892,763	3,149	-	3,149
Community Development Block Grant - 32nd year	#	B-06-MC-20-0003	2,497,448	5,802	-	5,802
Community Development Block Grant - 33rd year	#	B-07-MC-20-0003	2,895,952	143,470	134,169	9,301
Community Development Block Grant - 34th year	#	B-08-MC-20-0003	2,641,449	2,641,449	1,618,202	1,023,247
Shelter Plus Care Program	*	KS01C60-3004	1,225,596	472,553	419,814	52,739
Shelter Plus Care Program	*	KS01C70-3003	1,266,876	1,266,876	873,589	393,287
HOME - 2004	^	M-04-MC20-0203	792,698	4,777	-	4,777
HOME - 2005	^	M-05-MC20-0203	936,736	22,435	22,415	20
HOME - 2006	^	M-06-MC20-0203	1,110,858	80,896	80,896	-
HOME - 2007	^	M-07-MC20-0203	1,112,300	458,251	437,557	20,694
HOME - 2008	^	M-08-MC20-0203	1,248,646	1,248,646	341,858	906,788
Special Economic Development Initiative Grant	14.246	B-03-SP-KS-0251	715,320	201,396	197,366	4,030
Special Economic Development Initiative Grant	14.246	B-05-SP-KS-0486	198,400	195,703	189,893	5,810
Special Economic Development Initiative Grant	14.246	B-05-SP-KS-0084	496,000	493,589	402,989	90,600
Fair Housing Assistance	14.401	FF207K077016	51,516	48,564	48,564	-
Fair Housing Assistance	14.401	FF207K087016	30,140	30,140	27,717	2,423
Total U.S. Department of Housing and Urban Development			23,760,801	7,533,885	4,922,535	2,611,350
U.S. Department of Justice						
Edward Byrne Memorial Justice Assistance Grant	16.738	2005-DJ-BX-1433	216,992	29,864	29,864	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2006-DJ-BX-0187	108,301	55,528	53,061	2,467
Targeting Violent Crime Initiative	16.580	2007-DD-BX-0668	60,550	60,550	31,998	28,552
Federal Victims of Crime Act	16.575	08-VOCA-44	42,350	30,648	30,648	-
Federal Victims of Crime Act	16.575	09-VOCA-42	37,139	37,139	8,835	28,304
Weed and Seed Program	16.595	2007-WS-Q7-0064	200,000	141,878	141,878	-
Weed and Seed Program	16.595	2008-WS-QX-0061	150,000	150,000	34,806	115,194
Gang Resistance Education and Training Program	16.737	2007-JV-FX-0294	122,006	113,163	41,810	71,353
Bulletproof Vest Partnership FY05	16.607		2,420	2,150	-	2,150
Bulletproof Vest Partnership FY06	16.607		3,088	3,088	-	3,088
Bulletproof Vest Partnership FY07	16.607		5,547	5,547	-	5,547
Bulletproof Vest Partnership FY08	16.607		3,021	3,021	-	3,021
Passed through Kansas Attorney General:						
Project Safe Neighborhood	16.744	2006-PG-BX-0078	59,416	51,016	50,912	104
Total U.S. Department of Justice			1,010,830	683,592	423,812	259,780
Small Business Administration						
Heartland Park Topeka Infrastructure Improvement	59.000	SBAHQ-08-I-0136	1,000,000	1,000,000	9,882	990,118
Total Small Business Administration			1,000,000	1,000,000	9,882	990,118
National Park Service						
Passed through KS State Historical Society:						
Historic Preservation Fund Program	15.904		1,047	1,047	1,047	-
Total National Park Service			1,047	1,047	1,047	-
Environmental Protection Agency						
Passed through Kansas Department of Health and Environment:						
Capitalization Grants for State Revolving Funds	*	C20 1270 01	143,398,271	16,694,863	3,129,882	13,564,981
Total Environmental Protection Agency			143,398,271	16,694,863	3,129,882	13,564,981
U.S. Department of Transportation						
Passed through Kansas Department of Transportation:						
Consolidated Planning Grant-Federal Highway Administration portion	^	20.205	440,056	440,056		
Consolidated Planning Grant-Federal Transit Administration portion	^	20.505	110,014	110,014		
Total			550,070	550,070	210,179	339,891
Transportation Enhancement Project	20.205	89 TE-0320-01	5,035	5,035	5,035	-
State and Community Highway Safety	20.600	OP-0993-08	32,500	26,712	26,712	-
State and Community Highway Safety	20.600	OP-0993-09	26,400	26,400	5,233	21,167
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.605	AL-9082-08	7,136	6,835	5,732	1,103
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.605	AL-9082-09	7,399	7,399	638	6,761
Enforcing Underage Drinking Laws	16.727	SP-2202-08	13,427	13,427	11,222	2,205
Total U.S. Department of Transportation			641,967	635,878	264,751	371,127
U.S. Department of Homeland Security						
Passed through Kansas Adjutant General's Department:						
FEMA Public Assistance Grant	*	97.036	472,975	472,975	472,975	-
Total U.S. Department of Homeland Security			472,975	472,975	472,975	-
Total Federal Awards			\$ 170,285,891	\$ 27,022,240	\$ 9,224,884	\$ 17,797,356

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

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

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

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

State Budgeting Laws

BUDGET LAW (Kansas Statutes Annotated)

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

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

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

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

State Budgeting Laws

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

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

State Budgeting Laws

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 Statutes Annotated)

10-1101. Definitions.

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

10-1102. Cash basis for municipalities.

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

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(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

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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) The annual average effective interest cost, and (3) The amount included in the payments for service, maintenance, insurance or other charges exclusive of the capital cost and interest cost.

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

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

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DEBT LIMIT LAW (Kansas Statutes Annotated)

10-308. Cities; limitations.

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