

# *The City of Topeka, Kansas*



## *2011 Adopted Annual Budget*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Topeka  
Kansas**

For the Fiscal Year Beginning

**January 1, 2010**

President

Executive Director

# Table of Contents

---

## ***Introduction***

City Manager’s Budget Message .....	1
Adjustments to City Manager’s Budget .....	7
List of Officers and Executive Staff .....	8
General Organization Chart .....	9

## ***Development and Summary Information***

Topeka’s History and City Information .....	10
City Council Budget Priorities .....	14
City Performance Management Initiative .....	16
Budget Summary: Appropriations .....	19
Budget Summary: Appropriations Summary Table .....	22
Budget Summary: Funding Summary Table .....	23
Budget Summary: FTE Positions by Department Table .....	24

## ***Department Budget Information***

City Council .....	25
Mayor .....	28
City Manager .....	31
City Manager .....	33
City Clerk .....	34
Financial Services .....	35
Finance .....	37
Contracts & Procurement .....	38
Fire .....	39
Administration .....	41
Fire Prevention .....	42
Operations .....	43
Training & Safety .....	44
Housing and Neighborhood Development .....	45
Human Relations Commission .....	48
Human Resources .....	51
Information Technology .....	54
Legal .....	57
Municipal Court .....	60
Judicial .....	62
Probation .....	63
Parks and Recreation .....	64
Administration .....	66
Parks and Aquatics .....	67
Special Services .....	68
Community Centers .....	69

# Table of Contents

---

Athletics .....	70
Performing Arts .....	71
Old Prairie Town .....	72
Concessions .....	73
Golf Course .....	74
Planning .....	75
Police .....	78
Administration .....	80
Field Operations .....	81
Criminal Investigation .....	82
Community and Support Services .....	83
Special Operations .....	84
Public Works .....	85
Administration .....	87
Engineering .....	88
Bridge .....	89
Development Services .....	90
Facilities Management .....	91
Parking .....	92
Fleet Services .....	93
Transportation Operations .....	94
Street Lighting .....	95
Street Repair .....	96
Water Utility .....	97
Water Pollution Control Utility .....	99
Stormwater Utility .....	101
Topeka Zoo. ....	102
Non-Departmental .....	105
Miscellaneous Expenditures-General Fund .....	107
Miscellaneous Operating Transfers .....	108
Contributions to Agencies .....	109
Non-Departmental, Operating .....	111
 <b><i>Capital Improvements</i></b>	
Capital Improvements Budget ( <i>will be included once approved by City Council</i> ) .....	112
Capital Improvements Schedules .....	118
Debt Management Information .....	122
Statements of Bonded Indebtedness and Legal Debt Margin .....	125
Schedule of Bonded Indebtedness .....	126
 <b><i>Revenues</i></b>	
Revenue Estimation .....	128
 <b><i>Financial Policies and Guidelines</i></b>	
Financial Policies, Guidelines and Practices .....	138
Budget Development Process and Calendar .....	143
Basis of Accounting, Measurement Focus, and Basis of Presentation .....	145
Budget Fund Descriptions .....	147

# Table of Contents

---

## ***Budget Certificate and Fund Summaries***

Information about Budget Submittal to County and State .....	150
Notice of Public Hearing .....	151
Appropriation Ordinances and State Forms.....	153
City Fund Overviews.....	161

## ***Statistical Section***

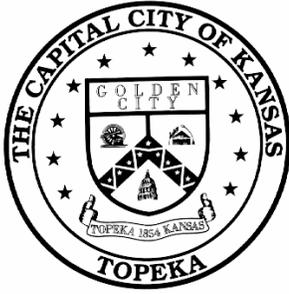
Comparison of Property Tax Dollars and Mill Levy .....	198
Kansas Cities of 1 <sup>st</sup> Class Property Tax—City Mill Levy Only.....	199
Kansas Cities of 1 <sup>st</sup> Class Property Tax—All Government.....	200
Principal Taxpayers.....	201
Direct and Overlapping General Property Tax Rates .....	202
Computation of Direct and Overlapping Debt .....	203
Assessed Value of Taxable Property .....	204
Property Tax Collection Digest .....	205
Ratio of Net General Obligation Debt to Assessed Value .....	206
Ratio: General Bonded Debt vs. Total Expenditures .....	207
Schedule of Expenditures of Federal Awards.....	208

## ***Appendix***

Glossary of Key Terms.....	210
State Budgeting Laws .....	215

*The City of Topeka 2011 Adopted Annual Budget* can be found on the World Wide Web at [www.topeka.org](http://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

---

Norton N. Bonaparte, Jr.  
City Manager and CEO  
214 SE 7<sup>th</sup> Street  
Topeka, KS 66603  
(785) 368-3725  
(785) 368-3909 fax

July 6, 2010

Honorable Mayor and City Council Members

Submitted for your review and consideration is a proposed budget for the City of Topeka's 2011 fiscal year. The total budget is \$226.5 million with \$31.5 million required from property taxes. The mill levy needed to support this budget is 32.59, the same as the current mill levy.

This budget has been prepared based on two meetings with the Governing Body, two public budget forums, the proposals submitted by City department directors, and suggestions from City employees.

This year, in addition to the proposed budget summary below, we have included a synopsis of what we have done to manage the budget and suggestions on what may need to be done to manage it going forward.

## **Proposed Budget in Brief**

### **Revenue Summary**

City operations 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.

Revenue collections from all budgeted funding sources are estimated at \$220.5 million for 2010 and \$219.9 million for 2011, a decrease of \$0.6 million. The 2011 budget exceeds new revenue by \$6.6 million. Expenditures in 2011 from both County and City

Half-Cent Sales Tax Funds and the Special Liability Expense Fund are financed from significant carry forwards from 2010 in these funds. In addition, there are adjustments in other fund balances. The 2010 estimate is 2.1 percent or \$5.4 million less than the adopted budget. These reductions are from several sources generally tied to the economic downturn. Overall, from 2010 to 2011, property tax revenue declines by \$457,000 or 1.4 percent, reflecting the reduction in assessed valuation.

Sales tax revenue to the General Fund for 2010 is estimated at \$26,200,000, which is \$1,850,000 less than the adopted budget. It was reduced based on year-to-date collections and the 2009 downturn in revenue. The 2010 revised estimate is a 1.4 percent decrease from 2009 collections of \$26.6 million. The 2011 estimate of \$26.6 million is 1.5 percent above the 2010 revised estimate.

This budget contains \$821,250 between 2010 and 2011 in anticipated additional revenues from proposed increases in animal and permit fees.

### Property Valuation and Mill Levy

The mill levy required to fund the 2011 budget is based on the 2010 assessed valuation. Three components make up the valuation for property taxes: real property, personal property, and state-assessed or corporate property. The 2010 assessed property value is 1.4 percent less than the 2009 value, the second year for a drop in values. 2009 was a 2.3 percent reduction from 2008. What this means is that the 32.59 mills levied for this year will not generate the same amount of property tax revenue in 2011. The same mill levy would generate about \$470,000 less. A 0.47 mill increase would be necessary just to generate the same level of revenue. The proposed budget does not require a mill increase.

### Budget Summary

The 2011 Budget from all funding sources (not including budgeted fund balances and transfers) is \$2.7 million or 1.2 percent over the 2010 revised estimate. The General Fund decreases by \$0.3 million or 0.4 percent, from \$80.6 million to \$80.3 million. The revised 2010 estimate for the General Fund is \$2.0 million below the adopted budget. Enterprise operations increase by \$0.9 million and the Bond and Interest Fund increases by \$0.7 million.

The General Fund is balanced, with anticipated revenues financing proposed operating costs. It has an unallocated amount (fund balance) of \$5.2 million or 6.5 percent of revenue, which is budgeted as a miscellaneous contingency to provide flexibility. 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. The 6.5 percent is less than optimal and will have to be built back up as the economic situation improves. 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.

### Budget Adjustments

The 2009 General Fund ending balance was \$1.7 million less than projected when the 2010 budget was adopted. A big contributor to this was that sales tax came in \$1.0 million below the estimate. It became evident that in order to manage the 2010 budget, which included a \$1.0 million unspecified reduction in salary cost, adjustments in expenditures would need to be made. The first step was to meet the \$1.0 million salary cut by eliminating vacant positions and implementing a limited Reduction in Force (RIF) in February. Eliminating the vacant positions created an opportunity to reduce the \$2.6 million in budgeted salary savings or “vacancy credits” to a more reasonable level. Budget reductions of over \$3.0 million were made to maintain the dollar level of the ending balance and accommodate the \$1.0 million necessary to reduce vacancy credits to \$1.6 million in 2010. The next steps included a Retirement Incentive program followed by elimination of more vacant positions and another RIF action. These and other adjustments paved the way for another \$3.0 million in cuts for a 2011 budget that does not require a mill levy increase as presented.

### Salaries, Vacancy Credits, and Position Reductions

This budget does not allocate any funds for adjustments in the salaries for department directors. Employees who are part of a bargaining unit that has a contract with the City for 2011 are provided salary increases based upon that agreement. This would include employees in the Fraternal Order of Police, the Water Pollution Control bargaining unit, Kansas Association of Public Employees, Teamsters representing Street employees, and AFSCME employees in the Water Division. Funding for an overall 3.0 percent salary adjustment is included for other employees.

As indicated above, budgeted salary savings (vacancy credits) have been reduced from the approved \$2.6 million level. For 2010 they are reduced to \$1.6 million and for 2011 \$1.3 million. Vacant positions in Police and Fire will be left open as the primary means to generate these savings.

A total of 102.8 FTE positions have been eliminated in 2010, of which 93.8 FTE positions were financed by the General Fund. Of the 102.8 positions, 39.5 were reduced in February; 26.0 were from employees taking the retirement incentive; and 37.3 were eliminated during the final action in June. Of the June action, 23.75 positions were filled and part of the RIF. The retirement incentive reduced expenses by \$680,000 in 2010 and \$1,469,000 in 2011. Reductions and funding shifts in June result in 2010 reductions of \$495,000, with annual reduction of over \$1.9 million in 2011.

### Fire Trucks, Police Vehicles and Infrastructure

The 2011 Budget includes \$355,000 to make the first lease purchase payment for the seven new fire trucks. No monies are provided in 2011 for police vehicles, nor is there money to make repairs to City facilities. If an emergency repair is required, it will be taken from the contingency fund. Expenditures for the removal of unsafe structures is reduced from \$200,000 to \$100,000 in both 2010 and 2011.

### Social Services Agencies

Funding for social service agencies, TPAC, Downtown Redevelopment, and other non-profit agencies is reduced by 25 percent from the 2010 level resulting in a savings of \$319,884. This includes funding for the Youth and Social Services grants, from which several senior services receive funding. In addition, the match for federal HOME monies is reduced from \$200,000 to \$100,000 as a one-time cost savings measure.

### Arts Fund

Pursuant to City Ordinance 138-96 which requires inclusion of an appropriation to the Arts Fund, \$100,000 is budgeted as transfer from the General Fund to the Arts Fund.

### **Adjusting to Fiscal Reality: What's Been Done and What May Have to be Done**

The following is a chronological synopsis of what has been done to manage the budget, more specifically our response to declining revenues. Following the synopsis are suggested measures to be taken to manage continued budgetary shortfalls.

#### What Has Been Done So Far to Create the "New Normal"

In June 2009, in anticipation of uncertain economic times, we initiated an administrative process whereby every position which became vacant was scrutinized by a senior management team. Only those positions deemed critical for operation were approved to be advertised from June 2009 to June 2010. (By the end of 2009 more than 40 positions had been held open.)

In late 2009, following Council consideration and adoption of the 2010 City Budget, the effects of the contraction of the economy that began in late 2008 became more apparent. We experienced a sharper decline than expected in the General Fund, especially in retail sales tax revenues.

The de facto hiring freeze imposed over the preceding 12 months generated positive fiscal and workforce effects in two ways. First, keeping positions open saved crucial expenditure dollars to help us deal with falling revenues. Second, the vacant positions created by the freeze resulted in managers and staff gradually becoming more innovative in handling the workload. These operational adjustments did not allow us to avoid a reduction in force but did mitigate its scope.

Following the first reduction in force in February of this year, we established the City Operations and Services Team (COST), a self-selected group of 65 City staff, to suggest, consider, and make recommendations concerning funding and operations of City programs and services. Several of the COST Team's recommendations that could be addressed in the short-term have been implemented, in whole or in part, and others are actively being considered. It is anticipated that an effort similar to the COST Team will be undertaken in September, ensuring that the long-term recommendations for continuous improvements will be addressed.

Although as of June 2010 a total of 61 filled General Fund supported-positions have been vacated due to retirements and two reductions in force, City staff has more than ably minimized adverse impacts on service delivery, a situation that might have been more difficult had the gradual resizing not begun a year ago.

By not filling positions as they became vacant over the past year, we have necessarily increased cross-training of staff to fill gaps that have occurred due to vacancies, retirements, and reductions in force. Further, departments have undertaken increased collaboration efforts to maintain service levels. For example, despite the loss of four (4) positions through retirement or layoff, departments within City Hall, including the City Attorney, Financial Services, and the Council Office collaboratively share staff and responsibilities to ensure continuity of public accessibility and responsiveness.

During 2010 it became imperative that we resize the organization to fit the "new normal" of the current economic situation. We have done so, as indicated above, through short-term tactical changes in the way we do business, cutting management positions by more than 14%, and reducing the overall workforce by more than 11% through a combination of position elimination and holding positions open for the next 18 months.

We have recently undertaken a limited, functional management restructuring of the Department of Public Works to help assess how changes in those operations might make us more efficient and effective and ensure continuous improvement. Further restructuring to resize other functions, programs, and services will most likely be required to ensure alignment between what can be afforded and what can be accomplished.

As indicated above, it is expected that a reconstituted COST Team will undertake further examination of potential operational efficiencies. In addition, as part of the effort in putting together proposed expenditures for this recommended budget, staff will be directed to focus on identifying further organizational efficiencies for consideration.

#### Managing Continued Budgetary Shortfalls, Maintaining Services

Responsible fiscal management is not solely a matter of prudent expenditure control. Receiving fees and charges from service users that are reasonably related to the costs of the services provided ensures the viability of those services. It also reduces the burden on property and sales taxpayers who are otherwise often the revenue source of last resort when user fee revenue is insufficient to recover the full, necessary costs of the service.

For example, of the \$975,805 currently expended on animal control services, pet owners' fees cover about 5% of the cost. Property and sales taxes largely pay the rest. Building permit fees cover about 72 cents of every dollar of the actual costs of development inspection services. The gap between those revenues and the actual cost is subsidized by property and sales taxpayers.

Best practice in responsible fiscal public service management includes charging fees at levels that are reasonably related to the cost of services. Failure to do so tend to result in inadequate, under-funded services as property and sales taxes are called upon to try to cover more services. This becomes more challenging when aggregate property and sales tax revenues are declining at the current rates.

We are proposing an increase in animal and permit fees. If the proposed fee increases are not approved, it will be necessary to find additional expenditure reductions in the absence of an increase in the levy on real property. The gap between revenues and expenditures without the proposed fee revenue is about \$821,250 for 2010 and 2011. Since most of the cost of services is related to labor, this likely means additional reduction in force of 17-20 positions.

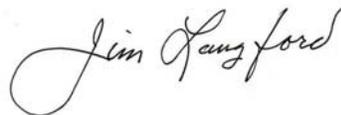
### **Conclusion**

We have worked to prepare a budget that strikes a balance between the difficult decisions necessary to resize our organization in view of our revenue outlook while preserving to the extent possible the delivery of core services. Going forward we must focus on strategic changes and challenge some of our underlying structural issues in our long-term expenditure patterns. We would like to thank employees throughout the organization for their assistance and cooperation as we work through this process. We believe the budget as constructed will provide for meeting our financial challenges while we strive to continuously improve our programs and services.

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 did not require a property tax mill levy increase from 2010. The City Council ended up passing a budget with a 0.2 mill levy increase after final property valuations were determined in November of 2010. This small mill levy increase was offset by a 0.2 mill decrease for the Topeka Metropolitan Transit Authority (TMTA). By Charter Ordinance the mill levy for the TMTA is set by the City Council. The Authority operates independently under a Board appointed by the Mayor. This action resulted in no increase in the overall mill levy established by the Topeka City Council. To arrive at that point required other adjustments.

The City Council rejected revenue enhancements contained in the City Manager's Budget. The enhancements were increases in building permit fees and animal license fees which were projected to generate \$273,750 in 2010 and \$547,500 in 2011, with a two year total of \$821,250. The table below outlines the adjustments made by the City Council for 2011. Not adopting the revenue enhancements in 2010 required additional expenditure to maintain the \$5.2 million ending balance for 2011, which is budgeted as a Miscellaneous line item. The reduction in revenue was matched by an offsetting reduction in expense with property tax revenue requiring a 0.2 mill increase for the operating budget. 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.

Adjustments to City Manager's Recommended Budget		
	General Fund/Bond & Interest Fund	Other Funds
<b>REVENUE</b>		
1 Eliminate New Revenue from Permits and Licenses	(547,500)	-
2 Increase Parks & Rec and Zoo Fees	100,000	-
3 Transfer from Risk Management Reserve Fund	100,000	-
4 Increase Property Taxes--General Fund	289,314	-
4 Decrease Property Taxes--Bond and Interest Fund	(100,000)	-
Subtotal Revenue	<u>(158,186)</u>	<u>-</u>
<b>EXPENDITURE</b>		
1 Signs and Markers	(60,000)	-
2 Eliminate Arts Fund Transfer	(100,000)	-
3 Bond and Interest Fund Debt Service Reserve	(100,000)	-
4 Reduce Exec/Mgmt Salary Increase to 1.5 Percent	(140,936)	(70,876)
5 Rice Community Center Open on Part Time Basis	49,000	-
6 General Cut	(80,000)	-
7 Ending Balance at \$5.2 million	273,750	-
<i>(Transient Guest Tax Adjustments)</i>		
8 Reduce Visit Topeka	-	(390,000)
9 Sunflower Soccer Assn Improvement Project Debt Service	-	40,000
10 Heartland Park Topeka Grant	-	300,000
11 Kansas ExpoCentre Grant	-	50,000
Subtotal Expenditure	<u>(158,186)</u>	<u>(70,876)</u>
<b>TMTA</b>		
11 Reduce TMTA by 0.2 Mills	-	(200,000)

# Budget Leadership—Key Contacts

---

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

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

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

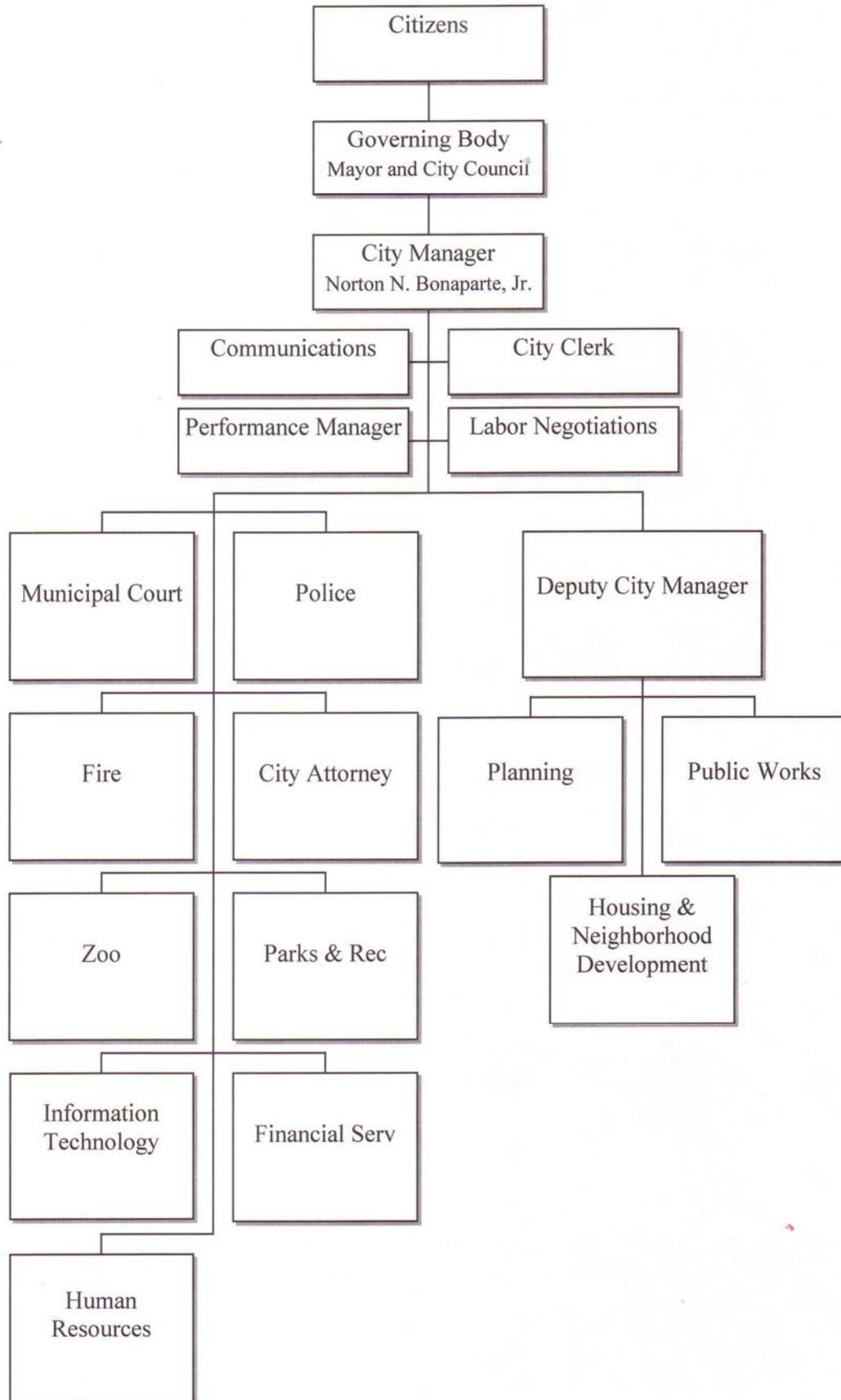
## Administrative Officials

Executive Department.....	Norton N. Bonaparte, Jr.,	City Manager & CEO .....	785.368.3725
Finance Department.....	Jim Langford,	Director.....	785.368.3970
Central Accounting .....	Pam Simecka,	Ass't Finance Director & City Controller.....	785.368.3970
Fire Department .....	Allen Bradshaw,	Fire Chief. ....	785.368.4000
Public Works Department.....	Randy Speaker,	Director & Deputy City Manager.....	785.368.3711
Housing and Neighborhood Development			
Department .....	Randy Speaker,	Director & Deputy City Manager. ....	785.368.3711
Human Resources Department.....	Jacque Russell,	Director.....	785.368.3867
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
Topeka Zoo.....	Brendan Wiley,	Director .....	785.368.9180

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

# 2011 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 20<sup>th</sup> 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

---

## 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.

## Heartland Visioning

In 2006 a group of government and private sector representatives met to discuss the direction of our community. Many agreed that as a community we had difficulty focusing and reaching consensus on priorities and a visioning project would make sense for our community. Incorporating input received, the Steering Committee approved the revised Strategic Plan and released the Heartland Visioning Strategic Plan. Implementation began January 29 with a meeting among people serving on Foundation Teams.

## 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 tenth consecutive year that Washburn has earned a top-10 rating.

## Transportation Facilities

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

# Topeka's History and City Information

---

## 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 was named one of the **Top 10 Metro Areas for Cost of Living** in 2009. The ACCRA Cost of Living Index ranks Topeka's cost of living eight percent lower than the national average. For the housing component, Topeka is ranked seventeen percent below the national average. Topeka is now ranked 4<sup>th</sup> as being the "**safest capital city of those between 100,000 – 200,000 population.**"

Topeka was named one of five **strongest housing markets** for major metro areas among single-family residences in the median price tier in the July 2009 issue of the Title Report. Topeka's Lucinda Todd House was rated by Parade magazine and the National Trust for Historic Preservation as one of the 10 winning sites that helped shape America's history and culture. Mrs. Todd opened her home to the local NAACP chapter in 1950 for strategic sessions to end school segregation.

# Topeka's History and City Information

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

## 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	2007	2008	2009	Change 2009
Construction	5,800	6,100	5,600	-500
Manufacturing	7,200	7,300	7,100	-200
Trade and Transportation	20,000	20,300	19,500	-800
Information	2,600	2,500	2,000	-500
Finance/Insurance	6,300	7,500	7,300	-200
Services	16,200	14,400	14,300	-100
Health Care	16,700	16,900	17,600	700
Government	28,000	27,600	27,500	-100
All other	4,700	8,200	5,600	-2,600
<b>Totals</b>	<b>107,500</b>	<b>110,800</b>	<b>106,500</b>	<b>-4,300</b>

## Unemployment Rates

Comparative unemployment rates are provided in the following table:

	2005	2006	2007	2008	2009
Topeka MSA	5.61%	4.7%	4.6%	6.4%	6.7%
Kansas	5.1%	4.4%	4.1%	6.9%	6.7%
United States	5.1%	4.6%	4.6%	5.8%	9.3%

## Major Employers

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

Employer	Estimated Employees
State of Kansas	8,402
Stormont-Vail Regional Medical Center	3,666
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	1,600
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
Westar Energy	881
Hill's Pet Nutrition	838
Frito-Lay, Inc.	803
Reser's Fine Foods	765
Hallmark Cards	720
Target Distribution	600

# City Council Budget 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

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.

# City Council Budget Priorities

---

As the first step in the 2011 budget process, the Topeka City Council held a half-day work session to discuss Council priorities. The meeting took place on February 13, 2010. During this session the Council discussed some 22 separate topics. It reviewed the various constituencies within the community to whom it is accountable. It discussed the results it wants to see for the populations it represents. It considered the tangible ways in which it might measure the results it wants for those to whom it is 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:

- Revitalize Downtown
- Expand Street Maintenance and Improve Infrastructure
- Reduce Unnecessary Signage
- Reduce General Obligation Debt
- Create Parks and Recreation Long Range Plan

Throughout 2010 the Council discussed these priorities during work sessions. They served as guidelines for the development of the 2011 budget. Adherence to these guidelines was affected by the overriding concern of how to put together a budget with less revenue and still provide City services. The Council discussed and enquired about enhanced tax base opportunities; ways to save money on construction projects; privatization of services or contracting with other governmental entities; and long-term planning. The City Manager committed to providing a budget that would not require a mill levy increase while attempting to address the priorities. This set the stage for the 2011 budget.

# 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

In 2010, the City Manager established the City Operations and Services Team (COST) for the purpose of considering, discussing, and recommending to him for his consideration various revenue enhancements, expenditure reductions, and operational improvements to improve efficiencies and assist the overall organization. The COST Team, composed of approximately 65 City employees met six times during February, March, and April. It considered 74 different suggestions before forwarding a top ten (10) list to the City Manager on April 30, 2010. The list included:

- Assessing/increasing fees citywide
- Raising the mill levy and /or increasing the sales tax and /or enacting an earnings tax
- Consolidating shared services
- Evaluating and restructuring upper management
- Eliminating TPAC funding
- Evaluating the need for HRC
- Licensing all businesses annually
- Eliminating concessions
- Charging companies parking rates and not BNSF rates
- Sell Abbot Center and eliminate funding

# City Performance Management Initiative

---

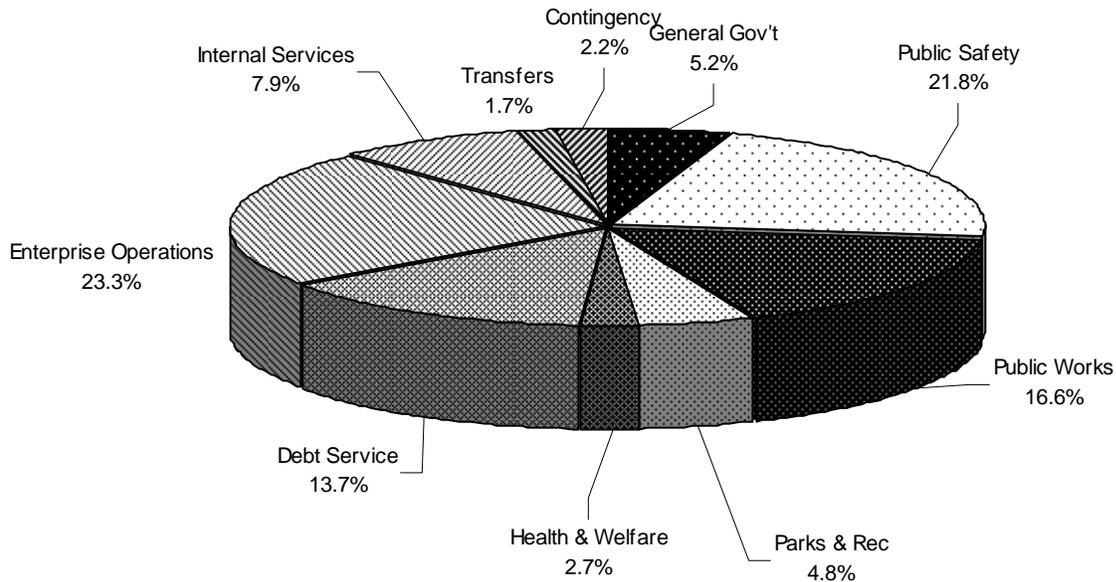
## **Performance Measure Development**

In prior years, there would be performance and activity indicators listed under each department. Neither the 2010 or 2011 documents contain any performance or workload measures by Department because of the desire to make a clean break with past practices and shift focus to the performance management concepts currently under development. The original plan was during the first half of 2010 to select clear measures of performance, develop indicators of demonstrable improvement, and establish quantifiable targets against which to measure successful achievement. Unfortunately, developing a response to the City's fiscal crisis delayed work on the performance initiative. It also changed the shape of the organization's landscape to a degree that would require a re-thinking of department activities and priorities. Moving ahead, measures developed in 2011 will help guide performance and be linked to the revenue and expenditure expectations of the 2012 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

## 2011 Appropriations by Category



The graph above and the Appropriations Summary Table demonstrate the distribution of expenditures among the various categories and functions of government. The Revenue Summary Table is provided to show that the budget is balanced between available funding sources and appropriations. The Revenues section provides explanation and discussion of the revenue estimation process and the estimates of the revenue sources. General Government expenditures are 5.2 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 21.8 percent of the total budget and 61.6 percent of the General Fund budget. The Public Works Department maintains and develops the city infrastructure and is 16.6 percent of the budget. Another 4.8 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 2.7 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 13.7 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 23.3 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 various capital projects, transfers from the Transient Guest Tax Fund to support Parks and Recreation and other activities, and a significant transfer of half-cent sales tax to the Bond and Interest Fund to make the debt payment for the Topeka Boulevard Bridge. These transfers make up 1.7 percent of total expenditures. Contingency amounts represent 2.2 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.

This table compares 2011 and 2010 expenditures by category from all funding sources, excluding the Internal Service Funds. The overall budget increases by \$2.7 million or 1.94 percent from 2010 to 2011 when contingency and transfer

# Budget Summary: Appropriations

amounts are removed from the total. Personal Services, which makes up 36.8 percent of the total, drops by 0.1 percent in 2011. The 2010 Estimate is a little more than \$0.5 million less than the adopted amount. 2010 saw the elimination of 102.8 FTE positions, of which 93.8 were financed by the General Fund. Declining sales tax collections accompanied by the impact of the economy on building trades and overall business required expenditure reductions, primarily in the General Fund. Contractual Services increase by 1.1 percent or \$ 0.5 million. Other payments, which include grants to organizations and various claims, grow by 0.3 percent. Social service grants from the General Fund are reduced by \$0.3 million. This is offset by an increase for sales tax paid by the utilities tied to rising utility and sales tax rates. There is an increase of 1.7 percent for commodity purchases. Capital outlay decreases by \$0.6 million or 34.0 percent, representative of the lean times in the General Fund. Payments for debt service increase by 5.9 percent. Bonds issued to finance parking garages will require principal payments as well as interest beginning in 2011. The remainder represents the estimated debt service for the 2010 bond issue. Non-cash expenditures represent the costs of depreciation as assets are added. Other Financial Uses, which is primarily transfers, decrease by 16.4 percent because of the one-time transfer in 2010 of ending balances from funds that were abolished to the General Fund.

## *Comparison of 2010 and 2011 Expenditure Categories*

	2009 Actual	2010 Estimate	2011 Adopted	Percent Change
Personal Services	\$ 77,245,821	\$ 78,432,789	\$ 78,385,692	-0.1%
Contractual Services	31,954,681	52,567,285	53,128,806	1.1%
Other Payments	10,136,091	11,740,078	11,776,739	0.3%
Commodities	12,178,490	12,778,201	12,992,564	1.7%
Capital Outlay	1,859,001	1,869,999	1,234,513	-34.0%
Debt Service	28,696,615	30,423,124	32,219,433	5.9%
Non-Cash Expenditures	13,549,409	12,994,246	13,711,597	5.5%
Other Financial Uses	9,269,177	4,969,432	4,152,506	-16.4%
Contingency	-	-	5,200,000	-
<b>Total Expenditures</b>	<b>\$ 184,889,285</b>	<b>\$ 205,775,154</b>	<b>\$ 212,801,850</b>	<b>3.4%</b>
Less Contingency and Transfers	\$ 180,898,423	\$ 200,805,722	\$ 203,526,401	1.4%
<b>Including Internal Service Funds</b>	<b>\$ 198,523,976</b>	<b>\$ 218,805,732</b>	<b>\$ 222,015,860</b>	<b>1.5%</b>

The five-year outlook for the General Fund suggests assumes very moderate growth on the revenue side and building pressure to meet demands facility maintenance, health insurance, and compensation increases from labor unions. The 2010 Estimate is \$2.0 million less than the Adopted Budget. This was accomplished with cuts in capital outlay, service level reductions, and reduction in salary expense by cutting positions through an Early Retirement Program, layoffs, and elimination of open positions. The 2011 Budget is 0.4 percent less than the 2010 Revised. Without some type of sustainable economic recovery that restores revenue streams or increase in the property tax rate, further services that are now supported by tax dollars will have to be eliminated and City government will simply not look the same.

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 an 8.7 percent balance in 2010 and 6.5 percent in 2011. 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 2011 even with a third straight year of declining property values. The 5-year projection suggests a stair-step approach to again achieving a 10.0 percent ending balance by 2014, beginning in 2012 with 8.0 percent. It should be noted that it also suggests a need for about \$4.0 million from as yet unidentified revenue source in 2012, 2013, and 2014.

# Budget Summary: Appropriations

## Five-Year Outlook for the City General Fund

	2009 Actual	2010 Revised	2011 Adopted	2012 Projected	2013 Projected	2014 Projected
Beginning Balance	6,752,087	4,912,470	4,926,589	5,200,000	6,768,666	7,748,101
Revenue:						
Other Revenue	29,029,862	36,596,708	34,969,419	35,319,113	36,025,495	36,746,005
Sales Tax	26,566,267	26,200,000	26,600,000	26,999,000	27,538,980	28,089,760
Property Tax Revenue	11,376,086	17,893,643	18,776,007	18,776,007	19,057,647	19,438,800
Revenue Adjustment for Ending Balance	--	--	--	1,500,000	950,000	1,100,000
Revenue Adjustment for Balanced Budget	--	--	--	2,530,000	2,900,000	3,400,000
Revenue Total	66,972,215	80,690,351	80,345,426	85,124,120	86,472,122	88,774,565
Total Available	73,724,302	85,602,821	85,272,015	90,324,120	93,240,788	96,522,665
Expenditures:						
Expenditures	68,811,832	80,676,232	78,235,035	80,072,015	83,555,454	85,492,687
Salary Costs	--	--	1,481,980	1,526,439	1,572,233	1,619,400
Health Insurance	--	--	--	512,000	565,000	565,000
Fire Truck Lease Purchase Payment	--	--	355,000	(5,000)	--	--
Police/Fire/PW Digital Radio System Lease Pmt	--	--	--	350,000	--	--
Staff and Equip Fire Station South	--	--	--	--	--	--
Police and Other Department Vehicles	--	--	--	600,000	(200,000)	--
Major Building Maintenance	--	--	--	500,000	--	--
	--	--	--	--	--	--
Subtotal Expenditures	68,811,832	80,676,232	80,072,015	83,555,454	85,492,687	87,677,087
One-time Expenditures from Balance	--	--	--	--	--	--
Total Expenditures	68,811,832	80,676,232	80,072,015	83,555,454	85,492,687	87,677,087
Ending Balance	4,912,470	4,926,589	5,200,000	6,768,666	7,748,101	8,845,579
As Percent of Revenue	7.3%	6.1%	6.5%	8.0%	9.0%	10.0%
Revenue in Excess of Expenditure	(1,839,617)	14,119	273,411	1,568,666	979,435	1,097,478
Expenditure % change	0.1%	17.2%	-0.7%	4.4%	2.3%	2.6%
Revenues % change	-2.1%	20.5%	-0.4%	5.9%	1.6%	2.7%

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

Other Revenue increases by 1.0 percent in 2012 and 2.0 percent thereafter.

Sales tax projected growth 1.5 percent in 2012 and 2.0 percent thereafter.

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

Property tax valuation is projected to increase by 1.5% in 2012; and grow 2.0 percent in 2013 and 2014.

Salary projections for 2012 through 2014 are based on 3.0 percent overall growth.

Health insurance costs are projected at 10.0 percent for 2012 through 2014.

# 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
<b>Operating Funds</b>													
General	85,272,015	85,272,015	8,327,718	50,342,695	9,553,489	10,850,613	997,500	-	-	-	-	5,200,000	-
Special Alcohol	988,239	575,000	-	-	-	-	575,000	-	-	-	-	-	413,239
Alcohol and Drug Safety	101,532	58,413	-	-	-	-	58,413	-	-	-	-	-	43,119
Park Land Acquisition	210,036	190,000	-	-	-	190,000	-	-	-	-	-	-	20,036
Law Enforcement	626,868	550,000	-	550,000	-	-	-	-	-	-	-	-	76,868
Special Liability	1,322,039	1,322,039	1,322,039	-	-	-	-	-	-	-	-	-	-
Golf Improvement Reserve	22,950	22,950	-	-	-	22,950	-	-	-	-	-	-	-
Transient Guest Tax	1,909,135	1,830,500	1,350,000	-	-	200,000	-	-	-	-	280,500	-	78,635
Retirement Reserve	932,462	600,000	600,000	-	-	-	-	-	-	-	-	-	332,462
KP&F Rate Equalization	1,336,251	100,000	-	100,000	-	-	-	-	-	-	-	-	1,236,251
Neighborhood Revitalization	82,185	82,185	82,185	-	-	-	-	-	-	-	-	-	-
Historic Asset Tourism	80,500	80,500	-	-	-	-	80,500	-	-	-	-	-	-
Half-Cent Sales Tax	9,703,878	9,703,878	-	-	6,130,472	-	-	-	-	-	3,573,406	-	-
Special Street Repair	6,366,618	5,859,151	-	-	5,859,151	-	-	-	-	-	-	-	507,467
Street Repairs City 1/2% Sales	13,964,082	13,964,082	-	-	13,964,082	-	-	-	-	-	-	-	-
Tax Increment Financing	308,937	308,937	-	-	56,755	-	-	252,182	-	-	-	-	-
General Bond & Interest	21,798,570	21,798,570	-	-	-	-	-	21,798,570	-	-	-	-	-
Public Parking	10,797,107	3,995,400	-	-	-	-	-	1,015,266	2,980,134	-	-	-	6,801,707
Combined Utility Funds	258,023,010	60,895,961	-	-	-	-	-	9,096,660	51,799,301	-	-	-	197,127,049
CDBG Funds	4,628,924	4,626,538	-	-	-	-	4,626,538	-	-	-	-	-	2,386
Law Enforcement Fed Grants	355,578	355,578	-	355,578	-	-	-	-	-	-	-	-	-
Grants and Gifts	611,911	610,173	610,173	-	-	-	-	-	-	-	-	-	1,738
<b>Subtotal Operating Budget</b>	<b>419,442,827</b>	<b>212,801,870</b>	<b>12,292,115</b>	<b>51,348,273</b>	<b>35,563,949</b>	<b>11,263,563</b>	<b>6,337,951</b>	<b>32,162,678</b>	<b>54,779,435</b>	<b>-</b>	<b>3,853,906</b>	<b>5,200,000</b>	<b>206,640,957</b>
<b>Internal Service Funds</b>													
Information Technology	4,468,653	3,996,539	-	-	-	-	-	-	-	3,996,539	-	-	472,114
Fleet Management	2,075,032	1,563,333	-	-	-	-	-	-	-	1,563,333	-	-	511,699
Workers' Comp SI	1,526,197	1,358,787	-	-	-	-	-	-	-	1,358,787	-	-	167,410
Insurance Management	1,573,366	324,800	-	-	-	-	-	-	-	324,800	-	-	1,248,566
Employee Health Insurance	12,546,572	11,070,000	-	-	-	-	-	-	-	11,070,000	-	-	1,476,572
Risk Management Reserve	1,714,636	100,000	-	-	-	-	-	-	-	-	100,000	-	1,614,636
Unemployment Comp	419,199	176,000	-	-	-	-	-	-	-	176,000	-	-	243,199
<b>Total Operating and Internal</b>	<b>443,766,482</b>	<b>231,391,329</b>	<b>12,292,115</b>	<b>51,348,273</b>	<b>35,563,949</b>	<b>11,263,563</b>	<b>6,337,951</b>	<b>32,162,678</b>	<b>54,779,435</b>	<b>18,489,459</b>	<b>3,953,906</b>	<b>5,200,000</b>	<b>212,375,153</b>
<b>Percent of Total Appropriations</b>		<b>100.0%</b>	<b>5.3%</b>	<b>22.2%</b>	<b>15.4%</b>	<b>4.9%</b>	<b>2.7%</b>	<b>13.9%</b>	<b>23.7%</b>	<b>8.0%</b>	<b>1.7%</b>	<b>2.2%</b>	<b>-</b>
<b>Eliminate Interfund Transfers and Contingency Amounts</b>		<b>(9,153,906)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,953,906)</b>	<b>(5,200,000)</b>	<b>-</b>
<b>Funding Net of Unappropriated Reserves, Transfers and Contingency</b>		<b>222,237,423</b>	<b>12,292,115</b>	<b>51,348,273</b>	<b>35,563,949</b>	<b>11,263,563</b>	<b>6,337,951</b>	<b>32,162,678</b>	<b>54,779,435</b>	<b>18,489,459</b>	<b>-</b>		
		<b>100.0%</b>	<b>5.5%</b>	<b>23.1%</b>	<b>16.0%</b>	<b>5.1%</b>	<b>2.9%</b>	<b>14.5%</b>	<b>24.6%</b>	<b>8.3%</b>			

# 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						
<b>Operating Funds 2011</b>												
General	85,272,015	4,926,589	18,810,275	26,600,000	1,938,723	5,830,396	1,186,271	14,091,625	7,888,336	2,515,300	1,184,500	300,000
Special Alcohol	988,239	445,425	-	-	-	-	542,814	-	-	-	-	-
Alcohol & Drug Safety	101,552	49,552	-	-	-	-	-	-	-	52,000	-	-
Park Land Acquisition	210,036	195,036	-	-	-	-	-	15,000	-	-	-	-
Law Enforcement	626,868	441,868	-	-	-	-	40,000	-	15,000	125,000	5,000	-
Special Liability Expense	1,322,039	1,002,327	289,228	-	28,600	1,884	-	-	-	-	-	-
Golf Improvement Reserve	22,950	2,950	-	-	-	-	-	-	20,000	-	-	-
Transient Guest Tax	1,909,135	59,135	-	-	-	1,850,000	-	-	-	-	-	-
Retirement Reserve	932,462	347,462	-	-	-	-	-	-	-	-	585,000	-
KP&F Rate Equalization	1,336,251	1,336,251	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	82,185	45,185	-	-	-	-	-	-	-	-	37,000	-
Historic Asset Tourism	80,500	-	-	-	-	-	-	-	-	-	-	80,500
Half-Cent Sales Tax	9,703,878	2,053,878	-	7,650,000	-	-	-	-	-	-	-	-
Special Street Repair	6,366,618	690,031	-	-	-	-	5,513,827	-	-	-	162,760	-
Street Repairs City 1/2% Sales	13,964,082	664,082	-	13,300,000	-	-	-	-	-	-	-	-
Tax Increment Financing	308,937	15,581	286,356	7,000	-	-	-	-	-	-	-	-
General Bond & Interest	21,798,570	1,813,977	12,643,404	409,000	1,452,484	1,811,299	-	-	-	-	95,000	3,573,406
Public Parking	10,797,107	7,597,677	-	-	-	-	-	-	2,960,000	210,000	29,430	-
Combined Utilities Fund	258,023,010	193,866,310	-	-	-	-	-	201,000	61,882,980	-	2,072,720	-
CDBG Funds	4,628,924	-	-	-	-	-	4,628,924	-	-	-	-	-
Law Enforcement Fed Grants	355,578	-	-	-	-	-	355,578	-	-	-	-	-
Grants and Gifts	611,911	-	-	-	-	-	611,911	-	-	-	-	-
<b>Subtotal Operating Budget</b>	<b>419,442,847</b>	<b>215,553,316</b>	<b>32,029,263</b>	<b>47,966,000</b>	<b>3,419,807</b>	<b>9,493,579</b>	<b>12,879,325</b>	<b>14,307,625</b>	<b>72,766,316</b>	<b>2,902,300</b>	<b>4,171,410</b>	<b>3,953,906</b>
<b>Internal Service Funds</b>												
Information Technology	4,468,653	510,788	-	-	-	-	-	82,000	3,875,865	-	-	-
Fleet Management	2,075,032	674,835	-	-	-	-	-	-	1,400,197	-	-	-
Workers' Comp SI	1,526,197	239,197	-	-	-	-	-	-	1,175,000	-	112,000	-
Insurance Management	1,573,366	1,062,366	-	-	-	-	-	-	475,000	-	36,000	-
Employee Health Insurance	12,546,572	3,918,120	-	-	-	-	-	-	8,558,452	-	70,000	-
Risk Management Reserve	1,714,636	1,689,636	-	-	-	-	-	-	-	-	25,000	-
Unemployment Comp	419,199	302,699	-	-	-	-	-	-	116,500	-	-	-
<b>Total Operating and Internal</b>	<b>443,766,502</b>	<b>223,950,957</b>	<b>32,029,263</b>	<b>47,966,000</b>	<b>3,419,807</b>	<b>9,493,579</b>	<b>12,879,325</b>	<b>14,389,625</b>	<b>88,367,330</b>	<b>2,902,300</b>	<b>4,414,410</b>	<b>3,953,906</b>
Eliminate Interfund Transfers	(3,953,906)	-	-	-	-	-	-	-	-	-	-	(3,953,906)
<b>Total</b>	<b>439,812,596</b>	<b>223,950,957</b>	<b>32,029,263</b>	<b>47,966,000</b>	<b>3,419,807</b>	<b>9,493,579</b>	<b>12,879,325</b>	<b>14,389,625</b>	<b>88,367,330</b>	<b>2,902,300</b>	<b>4,414,410</b>	<b>-</b>
Percent of Total	100.0%	50.9%	7.3%	10.9%	0.8%	2.2%	2.9%	3.3%	20.1%	0.7%	1.0%	0.0%
<b>Total Unappropriated</b>												
Fund Balance (from "Appropriations")	212,375,173	212,375,173										
Less Contingency Amount	5,200,000	5,200,000										
<b>Funding Net of Unappropriated</b>	<b>222,237,423</b>	<b>6,375,784</b>	<b>32,029,263</b>	<b>47,966,000</b>	<b>3,419,807</b>	<b>9,493,579</b>	<b>12,879,325</b>	<b>14,389,625</b>	<b>88,367,330</b>	<b>2,902,300</b>	<b>4,414,410</b>	<b>-</b>
Reserves & Contingency	100.0%	2.9%	14.4%	21.6%	1.5%	4.3%	5.8%	6.5%	39.8%	1.3%	2.0%	0.0%

# Budget Summary: FTE Positions by Department

	Actual 2008	Actual 2009	Adopted 2010	Revised 2010	Adopted 2011	Diff. From 2010 Adopted
Mayor	4.00	1.50	1.50	1.00	1.00	(0.50)
City Council	2.00	2.00	2.00	2.00	1.00	(1.00)
City Manager	10.50	10.50	11.50	13.00	9.00	(2.50)
Human Relations Commission	5.00	5.00	4.00	3.00	0.00	(4.00)
Legal	21.50	21.50	21.50	21.50	20.50	(1.00)
Financial Services	26.00	26.00	25.00	29.00	23.00	(2.00)
Municipal Court	28.00	28.00	28.00	24.00	23.00	(5.00)
Human Resources	8.00	9.00	9.00	9.00	9.00	0.00
Police	357.00	374.00	374.00	368.50	367.50	(6.50)
Fire	249.00	249.00	249.00	245.00	251.00	2.00
Public Works	414.25	397.00	397.00	386.00	364.00	(33.00)
Parks and Recreation	95.75	92.00	92.00	89.00	63.00	(29.00)
Zoo	32.50	32.50	32.50	30.00	28.00	(4.50)
Planning	14.00	14.00	14.00	14.00	10.00	(4.00)
Information Technology	17.00	17.00	17.00	12.00	12.00	(5.00)
Housing & Neighborhood Development	15.00	16.00	16.00	16.00	16.00	0.00
<b>Total FTEs</b>	<b>1,299.50</b>	<b>1,295.00</b>	<b>1,294.00</b>	<b>1,263.00</b>	<b>1,198.00</b>	<b>(96.00)</b>

*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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
City Council	274,727	273,093	284,898	284,898	237,095
<b>Total Expenditures</b>	<b>274,727</b>	<b>273,093</b>	<b>284,898</b>	<b>284,898</b>	<b>237,095</b>
<b>Percent Change</b>		-0.6%	4.3%	4.3%	-16.8%
<i>Financing</i>					
General Fund	274,727	273,093	284,898	284,898	237,095
<b>Total Financing</b>	<b>274,727</b>	<b>273,093</b>	<b>284,898</b>	<b>284,898</b>	<b>237,095</b>

## Significant Features

- The 2010 budget is an overall decrease of 16.8 percent from the 2010 Adopted reflecting the shift of the Office Specialist position to the City Clerk's office.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
City Council	2.00	2.00	2.00	2.00	1.00
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>

# City Council Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	248,222	246,426	253,121	253,121	205,202
Contractual Services	25,735	24,557	30,696	30,696	29,412
Other Payments/Costs	-	-	-	-	-
Commodities	770	2,110	1,081	1,081	2,481
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>274,727</b>	<b>273,093</b>	<b>284,898</b>	<b>284,898</b>	<b>237,095</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
<b>Total Program FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>

\* 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 2011, a 1.5 percent increase is included for a salary increase for the Council staff person.
- The Office Specialist position is switched to the City Clerk's office as a management strategy to maintain services as positions are reduced city wide.

**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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Mayor's Office	161,653	121,902	131,835	131,835	111,892
<b>Total Expenditures</b>	<b>161,653</b>	<b>121,902</b>	<b>131,835</b>	<b>131,835</b>	<b>111,892</b>
<b>Percent Change</b>		-24.6%	8.1%	8.1%	-15.1%
<i>Financing</i>					
General Fund	161,653	121,902	131,835	131,835	111,892
<b>Total Financing</b>	<b>161,653</b>	<b>121,902</b>	<b>131,835</b>	<b>131,835</b>	<b>111,892</b>

## Significant Features

- Mayor's salary is set by ordinance at \$20,000 per year.
- In 2011, a 1.5 percent salary increase is provided for the staff person.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Mayor's Office	1.50	1.50	1.50	1.00	1.00
<b>Total FTEs</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>

# Mayor Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	145,344	107,909	108,433	118,305	98,362
Contractual Services	13,929	12,435	19,472	11,329	11,329
Other Payments/Costs	-	-	-	-	-
Commodities	2,380	1,558	3,930	2,201	2,201
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>161,653</b>	<b>121,902</b>	<b>131,835</b>	<b>131,835</b>	<b>111,892</b>

## 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.

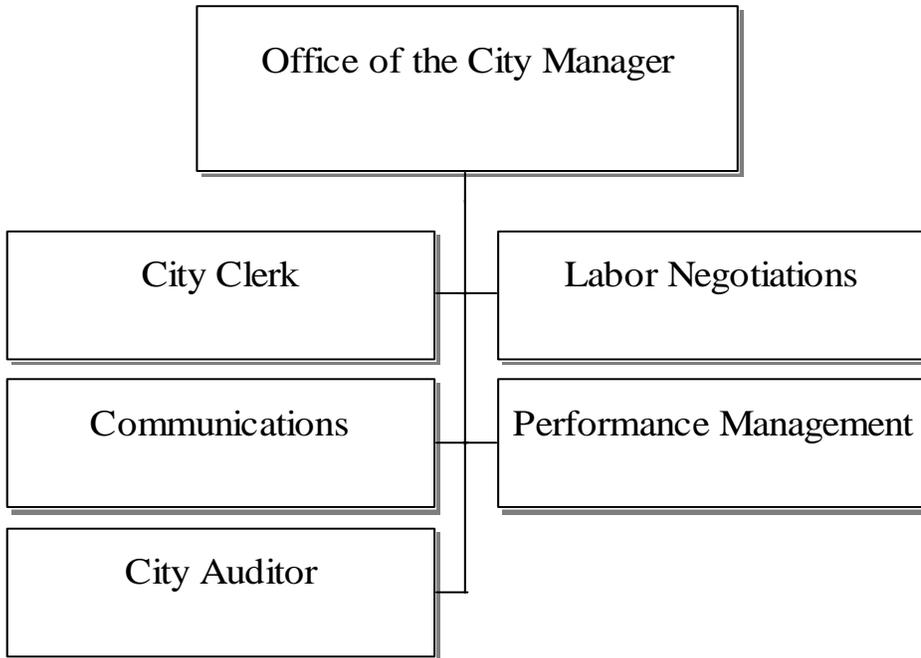
## Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.00	0.00	0.00	0.00	0.00
Office Assistant III	0.50	0.50	0.50	0.00	0.00
<b>Total Program FTEs</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>

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

## Notes on Budget and Personnel

- The Office Assistant III position that had served both the Mayor and City Manager offices was shifted 100% to the City Manager in 2010 and then eliminated in the June 2010 RIF.



# 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
City Manager	812,959	677,764	870,700	824,125	667,190
City Clerk	197,814	206,294	200,332	182,879	206,621
<b>Total Expenditures</b>	<b>1,010,773</b>	<b>884,058</b>	<b>1,071,032</b>	<b>1,007,004</b>	<b>873,811</b>
<b>Percent Change</b>		-12.5%	21.1%	13.9%	-18.4%
<i>Financing</i>					
General Fund	1,010,773	884,058	1,071,032	1,007,004	873,811
<b>Total Financing</b>	<b>1,010,773</b>	<b>884,058</b>	<b>1,071,032</b>	<b>1,007,004</b>	<b>873,811</b>

## Significant Features

- The 18.4 percent decrease in 2011 is due to personnel reductions and actions.
- An Internal Auditor position, added in 2010 to provide both financial and program performance audits of City department functions, fell victim to the position cuts dictated by the financial situation of the City.
- An Office Assistant position was eliminated in the June 2010 RIF. The funding had been split between the Mayor and City Manager budgets.
- Because of the re-organizaition of Public Works, the Deputy City Manager position is moved to the Public Works Department where he will assume the role of Director.
- A Management Analyst position is added in 2010 from staff of the Human Relations Commission Department.
- In 2010, a 1.5 percent increase is provided for increases to salary and wages.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
City Manager	7.50	7.50	8.50	10.00	6.00
City Clerk	3.00	3.00	3.00	3.00	3.00
<b>Total FTEs</b>	<b>10.50</b>	<b>10.50</b>	<b>11.50</b>	<b>13.00</b>	<b>9.00</b>

# City Manager Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	649,683	530,440	698,675	652,100	494,945
Contractual Services	156,418	141,379	159,825	159,825	160,045
Commodities	6,858	5,945	12,200	12,200	12,200
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>812,959</b>	<b>677,764</b>	<b>870,700</b>	<b>824,125</b>	<b>667,190</b>

## 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 Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	1.00	1.00	1.00	1.00	0.00
Office Assistant III	0.50	0.50	0.50	1.00	0.00
Executive Assistant II	2.00	2.00	2.00	2.00	1.00
Labor Negotiator	1.00	1.00	0.00	0.00	0.00
City Communications Manager	1.00	1.00	1.00	1.00	1.00
Internal Auditor	0.00	0.00	1.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	1.00	1.00
Performance Mangement Coordinator	0.00	0.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>7.50</b>	<b>7.50</b>	<b>8.50</b>	<b>10.00</b>	<b>6.00</b>

## Notes on Budget and Personnel

- In 2011, funding is continued for a contract for three correctional officers to supervise inmate crews that work on City clean-up.
- The Economic Development Specialist position is not funded.

# City Clerk Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	161,948	161,256	160,819	143,716	167,364
Contractual Services	33,028	43,738	37,263	37,313	37,557
Commodities	2,838	1,300	2,250	1,850	1,700
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>197,814</b>	<b>206,294</b>	<b>200,332</b>	<b>182,879</b>	<b>206,621</b>

## 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.

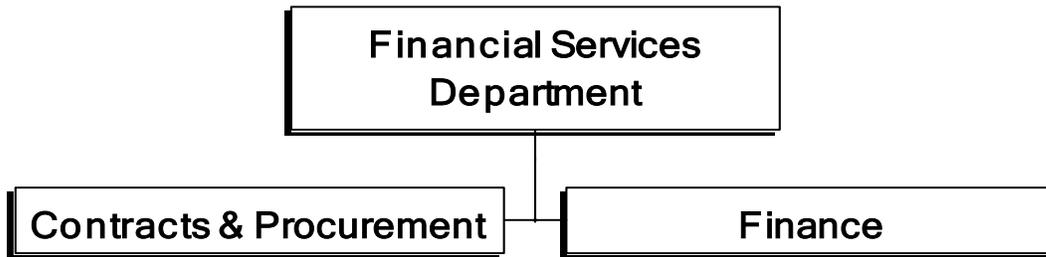
## Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
City Clerk	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	2.00
<b>Total Program FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## Notes on Budget and Personnel

- Recodification of the City Code and implementation of an online electronic code book began in October 2008 and was implemented in June of 2010. 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.

- The Office Specialist position from the City Council office was shifted to the City Clerk to replace an Office Assistant III position eliminated through the June 2010 retirement program. The Office Specialist will help maintain services in the Clerk's office while continuing to serve the City Council and other City Hall departments.



# 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Financial Services	1,410,294	1,399,867	1,291,593	1,398,796	1,381,326
Contracts & Procurement	495,776	519,594	508,894	504,051	453,368
<b>Total Expenditures</b>	<b>1,906,070</b>	<b>1,919,461</b>	<b>1,800,487</b>	<b>1,902,847</b>	<b>1,834,694</b>
<b>Percent Change</b>		0.7%	-6.2%	-0.9%	1.9%
<i>Financing</i>					
General Fund	1,906,070	1,919,461	1,800,487	1,902,847	1,834,694
<b>Total Financing</b>	<b>1,906,070</b>	<b>1,919,461</b>	<b>1,800,487</b>	<b>1,902,847</b>	<b>1,834,694</b>

## Significant Features

- The Financial Services Department lost a total of 6.0 FTE positions or over 20 percent of its staff due to the RIF and Retirement Incentive program in June 2010. The dollar value of these positions for 2011 is over \$300,000 from the General Fund.
- The Finance Department as well as other City Departments have been working diligently towards the implementation of the Lawson Enterprise Resource Planning (ERP) System in 2010. In preparation for the centralization of the payroll process, 4.0 FTE Accounting Specialist positions were moved from other Departments to Financial Services. Eventually all payroll functions will be done centrally.
- The Department continues to work with the City Departments to achieve proper application, receipt and reporting of federal, state, and other grants dollars.
- A 1.5 percent salary increase is provided for 2011.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Financial Services	18.00	18.00	17.00	21.00	17.00
Contracts & Procurement	8.00	8.00	8.00	8.00	6.00
<b>Total FTEs</b>	<b>26.00</b>	<b>26.00</b>	<b>25.00</b>	<b>29.00</b>	<b>23.00</b>

# Finance Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,053,267	1,119,450	1,017,651	1,133,624	1,043,726
Contractual Services	325,115	270,917	263,542	257,072	327,300
Commodities	31,912	9,500	10,400	8,100	10,300
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>1,410,294</b>	<b>1,399,867</b>	<b>1,291,593</b>	<b>1,398,796</b>	<b>1,381,326</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	0.00	0.00	0.00	0.00
Accountant II	2.00	3.00	3.00	3.00	3.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	4.00	4.00	4.00	8.00	7.00
Accounting Specialist III	2.00	2.00	2.00	2.00	1.00
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	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Performance Management Coord.	1.00	1.00	0.00	0.00	0.00
<b>Total Program FTEs</b>	<b>18.00</b>	<b>18.00</b>	<b>17.00</b>	<b>21.00</b>	<b>17.00</b>

## Notes on Budget and Personnel

- The increase in contractual services is for maintenance on the ERP Software.

# Contracts & Procurement Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	450,211	453,147	452,645	449,832	385,206
Contractual Services	48,297	50,980	51,899	50,544	63,887
Commodities	3,486	2,923	4,350	3,675	4,275
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	(6,218)	12,544	-	-	-
<b>Total Program</b>	<b>495,776</b>	<b>519,594</b>	<b>508,894</b>	<b>504,051</b>	<b>453,368</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Purchasing Director	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	1.00
Procurement Officer I	1.00	1.00	1.00	1.00	0.00
Procurement Officer II	3.00	3.00	3.00	3.00	3.00
<b>Total Program FTEs</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>6.00</b>

## Notes on Budget and Personnel

- Due to the loss of a Procurement Officer, the contract compliance function will be shifted to the City Manager's Department.



# 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Support Services	1,196,324	1,153,935	1,168,260	1,019,518	907,792
Fire Prevention	947,335	844,997	887,190	953,217	876,923
Operations	17,995,877	17,790,234	17,515,396	17,486,211	18,362,722
Training	299,015	279,213	278,044	289,883	311,485
<b>Total Expenditures</b>	<b>20,438,551</b>	<b>20,068,379</b>	<b>19,848,890</b>	<b>19,748,829</b>	<b>20,458,922</b>
<b>Percent Change</b>		-1.8%	-1.1%	-1.6%	3.1%

## *Financing*

General Fund	20,438,551	20,068,379	19,848,890	19,748,829	20,174,714
Federal SAFER Grant	-	-	-	-	284,208
<b>Total Financing</b>	<b>20,438,551</b>	<b>20,068,379</b>	<b>19,848,890</b>	<b>19,748,829</b>	<b>20,174,714</b>

## Significant Features

- Callback pay is reduced by approximately \$100,000 in both 2010 and 2011. The reduction is attributable to reduced need as the year has progressed.
- Although there is no labor contract in place for 2010 or 2011 with the IAFF, a 3.0 percent increase is budgeted for both years. Management staff are budgeted equivalent increases.
- The lease payment of \$355,000 for 2011 for the new fire trucks is budgeted in Miscellaneous Non-Departmental.
- Seven new Firefighter positions are being funded with federal monies via a SAFER grant. The new positions and monies show up in 2011 although the program may get started in 2010. Nine Firefighter positions will be held open throughout 2010 and 2011 to meet budgeted vacancy credits.
- The Department lost 3.0 FTE positions in the February position action to achieve the \$1.0 million budgeted salary reduction. A Maintenance Worker II position was reduced in June through the Retirement Incentive. These positions had an annual value of approximately \$270,000.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Support Services	9.00	9.00	9.00	8.00	7.00
Fire Prevention	10.00	10.00	10.00	8.00	8.00
Operations	226.00	226.00	226.00	225.00	232.00
Training	4.00	4.00	4.00	4.00	4.00
<b>Total FTEs</b>	<b>249.00</b>	<b>249.00</b>	<b>249.00</b>	<b>245.00</b>	<b>251.00</b>

# Administration Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	621,430	606,130	566,825	418,083	401,143
Contractual Services	507,782	490,941	553,475	553,475	450,637
Other Payments/Costs	-	-	-	-	-
Commodities	67,112	56,864	47,960	47,960	56,012
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>1,196,324</b>	<b>1,153,935</b>	<b>1,168,260</b>	<b>1,019,518</b>	<b>907,792</b>

## Discussion

The Fire Chief oversees all the functions of the Topeka Fire Department.

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	0.00	0.00	0.00	1.00	1.00
Accounting Specialist II	2.00	2.00	2.00	0.00	0.00
Communications Officer III	1.00	1.00	1.00	0.00	0.00
Communications Officer II	0.00	0.00	0.00	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	0.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	0.00	0.00	0.00	0.00
Fire Marshall	0.00	0.00	0.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	0.00	0.00
<b>Total Program FTEs</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>7.00</b>

- There are no significant programmatic changes for 2011.

- One Accounting Specialist II was moved to Financial Services in relation to centralizing payroll.

# Fire Prevention Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	892,699	811,042	849,598	915,625	831,845
Contractual Services	23,284	22,802	18,616	18,616	21,616
Commodities	31,352	11,153	18,976	18,976	23,462
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>947,335</b>	<b>844,997</b>	<b>887,190</b>	<b>953,217</b>	<b>876,923</b>

## 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.

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 Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Division Chief	1.00	1.00	1.00	0.00	0.00
Public Education Officer	1.00	1.00	1.00	1.00	1.00
Inspector III	4.00	4.00	4.00	4.00	4.00
Investigator III	3.00	3.00	3.00	3.00	3.00
Deputy Fire Chief	1.00	1.00	1.00	0.00	0.00
<b>Total Program FTEs</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>8.00</b>	<b>8.00</b>

## Notes on Budget and Personnel

- There are no significant programmatic changes for 2010.

# Operations Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	17,015,132	16,558,633	16,543,647	16,514,462	17,319,673
Contractual Services	487,954	482,339	476,943	476,943	506,158
Other Payments & Costs	-	-	-	-	-
Commodities	492,791	749,262	494,806	494,806	536,891
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>17,995,877</b>	<b>17,790,234</b>	<b>17,515,396</b>	<b>17,486,211</b>	<b>18,362,722</b>

## Discussion

The Operations Division responded to over 14,000 incidents in 2009. 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Advanced Firefighter	31.00	43.00	43.00	38.00	38.00
Firefighter I	18.00	4.00	4.00	4.00	4.00
Firefighter II	4.00	4.00	4.00	4.00	4.00
Firefighter III	1.00	3.00	3.00	8.00	15.00
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	0.00	0.00
Shift Commander	3.00	3.00	3.00	3.00	3.00
<b>Total Program FTEs</b>	<b>226.00</b>	<b>226.00</b>	<b>226.00</b>	<b>225.00</b>	<b>232.00</b>

## Notes on Budget and Personnel

- The budget reflects the addition of 7.0 FTE Firefighter positions financed with the federal grant.

# Training & Safety Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	285,236	272,032	269,044	280,883	286,485
Contractual Services	7,393	6,565	5,500	5,500	16,500
Commodities	6,386	616	3,500	3,500	8,500
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>299,015</b>	<b>279,213</b>	<b>278,044</b>	<b>289,883</b>	<b>311,485</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Training Officer III, Fire	3.00	3.00	3.00	3.00	3.00
Division Chief	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Housing & Neighborhood Develop.	3,917,131	4,331,453	4,653,595	4,841,841	4,776,777
<b>Total Expenditures</b>	<b>3,917,131</b>	<b>4,331,453</b>	<b>4,653,595</b>	<b>4,841,841</b>	<b>4,776,777</b>
<b>Percent Change</b>		10.6%	7.4%	11.8%	2.6%
<i>Financing</i>					
CDBG	1,753,998	2,079,601	2,151,052	2,315,431	2,326,658
Home Program	882,724	608,433	835,284	850,716	833,797
HUD Emer Shelter	84,467	148,408	87,552	87,435	87,435
State Emer Shelter	4,523	-	-	-	-
Shelter Plus	1,191,419	1,212,958	1,322,932	1,333,823	1,372,956
Trafficway Improvement Admin. Fees	-	-	5,678	5,678	5,678
Inmate Program Intergovernmental	-	82,053	51,098	48,758	50,253
General Fund	-	200,000	200,000	200,000	100,000
<b>Total Financing</b>	<b>3,917,131</b>	<b>4,331,453</b>	<b>4,653,596</b>	<b>4,841,841</b>	<b>4,776,777</b>

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Housing & Neighborhood Develop.	15.00	16.00	16.00	16.00	16.00
<b>Total FTEs</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

## Significant Features

- 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	659,917	894,954	902,687	962,729	966,075
Contractual Services	238,600	256,798	235,193	217,874	234,697
Other Payments/Costs	1,797,667	2,042,270	2,299,294	2,436,813	2,315,648
Commodities	1,220,947	1,137,431	1,216,421	1,224,425	1,260,357
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>3,917,131</b>	<b>4,331,453</b>	<b>4,653,595</b>	<b>4,841,841</b>	<b>4,776,777</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Community Resource Spec.	1.00	1.00	1.00	1.00	1.00
Grant Administrator	1.00	1.00	1.00	1.00	1.00
HND Manager	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Program Coordinator	0.00	1.00	1.00	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
Executive Assistant I	1.00	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
<b>Total Program FTEs</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

## Notes on Budget and Personnel

- \$181,360 of CDBG funds are provided for Youth and Social Services grants; \$187,871 from the General Fund.
- \$100,000 is provided from the General Fund for the HOME match, half of the amount provided in 2010.
- 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.

## Budget Summary by Program

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Human Relations	331,713	355,679	271,343	190,285	-
<b>Total Expenditures</b>	<b>331,713</b>	<b>355,679</b>	<b>271,343</b>	<b>190,285</b>	<b>-</b>
<b>Percent Change</b>		7.2%	-23.7%	-46.5%	-100.0%
<i>Financing</i>					
General Fund	255,445	256,341	214,280	146,609	-
Fed Fair Housing	76,268	99,338	57,063	43,676	-
<b>Total Financing</b>	<b>331,713</b>	<b>355,679</b>	<b>271,343</b>	<b>190,285</b>	<b>-</b>

## Significant Features

- Due to fiscal constraints, the Human Relations Department was discontinued effective July 2010. Staff from the City Manager's Office will provide support to the Human Relations Commission as it continues to work towards goals.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Human Relations	5.00	5.00	4.00	3.00	0.00
<b>Total FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>3.00</b>	<b>0.00</b>

# Human Relations Commission Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	288,574	299,632	218,760	159,032	-
Contractual Services	39,842	49,682	45,433	27,228	-
Commodities	3,297	6,365	7,150	4,025	-
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>331,713</b>	<b>355,679</b>	<b>271,343</b>	<b>190,285</b>	<b>-</b>

## 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.

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
ADA Coordinator	0.00	0.00	0.00	0.00	0.00
Civil Rights Investigator	3.00	3.00	2.00	2.00	0.00
HRC Director	1.00	1.00	1.00	1.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	0.00
<b>Total Program FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

## Notes on Budget and Personnel

• None.

# **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 9 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Human Resources	818,287	804,969	835,285	795,331	818,724
<b>Total Expenditures</b>	<b>818,287</b>	<b>804,969</b>	<b>835,285</b>	<b>795,331</b>	<b>818,724</b>
<b>Percent Change</b>		-1.6%	3.8%	-1.2%	-2.0%
<i>Financing</i>					
General Fund	818,287	804,969	835,285	795,331	818,724
<b>Total Financing</b>	<b>818,287</b>	<b>804,969</b>	<b>835,285</b>	<b>795,331</b>	<b>818,724</b>

## Significant Features

- Implementation of the Lawson ERP System has required a significant commitment in preparation of implementation in 2010.
- 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. However, due to fiscal constraints the training budget has been reduced by \$25,000 in both 2010 and 2011.
- 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 2010 budget is reduced by \$10,000.
- 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. There will be a continued emphasis on wellness initiatives that coordinate closely with the health plan toward a goal of reducing health claims expenses through prevention and early detection measures.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Human Resources	8.00	9.00	9.00	9.00	9.00
<b>Total FTEs</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# Human Resources Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	576,767	596,135	570,962	566,008	572,656
Contractual Services	214,175	181,363	244,118	209,118	225,863
Other Payments/Costs	-	-	-	-	-
Commodities	22,545	27,471	20,205	20,205	20,205
Capital Outlay	4,800	-	-	-	-
<b>Total Program</b>	<b>818,287</b>	<b>804,969</b>	<b>835,285</b>	<b>795,331</b>	<b>818,724</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	0.00	0.00	0.00	0.00
Manager	0.00	1.00	1.00	1.00	1.00
HR Assistant	0.00	1.00	1.00	2.00	2.00
HR Specialist	4.00	4.00	4.00	4.00	4.00
HR Manager/Employee Relations	0.00	1.00	1.00	0.00	0.00
Manager, Wellness Program	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
<b>Total Program FTEs</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## Notes on Budget and Personnel

- Current staffing levels are maintained.
- A 1.5 percent increase is included for 2011.
- The Wellness Program Manager has taken on an increasing role in emergency preparedness and response, coordinating with Shawnee County.

# **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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Information Technology	3,234,045	4,188,910	4,255,268	3,979,412	3,996,539
<b>Total Expenditures</b>	<b>3,234,045</b>	<b>4,188,910</b>	<b>4,255,268</b>	<b>3,979,412</b>	<b>3,996,539</b>
<b>Percent Change</b>		29.5%	1.6%	-5.0%	-6.1%
<i>Financing</i>					
Information Technology Fund	3,234,045	4,188,910	4,255,268	3,979,412	3,996,539
<b>Total Financing</b>	<b>3,234,045</b>	<b>4,188,910</b>	<b>4,255,268</b>	<b>3,979,412</b>	<b>3,996,539</b>

## 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. Further restructuring of service delivery occurred in 2010 with the reduction of 5.0 FTE positions.
- Union employees will receive adjustments according to contract; non-union employees are budgeted a 3.0 percent increase.
- IT fees to City Departments did not increase in 2010 or 2011. The \$150,000 General Fund IT equipment and resource replacement program established in 2010 is cut in 2010 and not funded in 2011.
- The IT Department is heavily involved in the implementation of the ERP System, committing significant time and resources to the project. The Enterprise Resource Planning (ERP) payment is budgeted through the IT Fund.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Information Technology	17.00	17.00	17.00	12.00	12.00
<b>Total FTEs</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>12.00</b>	<b>12.00</b>

# Information Technology Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personal Services	1,081,178	1,083,202	1,213,524	887,668	954,795
Contractual Services	1,630,540	1,996,974	2,543,995	2,543,995	2,543,995
Other Payments and Costs	33,100	258,370	35,207	35,207	35,207
Commodities	120,723	209,140	212,542	212,542	212,542
Capital Outlay	-	-	-	-	-
Non-Cash Expenditures	368,504	641,224	250,000	300,000	250,000
<b>Total Program</b>	<b>3,234,045</b>	<b>4,188,910</b>	<b>4,255,268</b>	<b>3,979,412</b>	<b>3,996,539</b>

## 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 Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	0.00	0.00
ERP Systems Administrator	0.00	1.00	1.00	0.00	0.00
Accounting Specialist I	1.00	0.00	0.00	0.00	0.00
Computer Operator	1.00	1.00	1.00	0.00	0.00
Public Relations Specialist	2.00	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	0.00	1.00	1.00	1.00	1.00
System Developer II	4.00	3.00	3.00	3.00	3.00
System Developer III	1.00	1.00	1.00	1.00	1.00
System Consultant II	2.00	1.00	1.00	0.00	0.00
System Consultant III	0.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>12.00</b>	<b>12.00</b>

## Notes on Budget and Personnel

- None.

**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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
City Attorney	1,646,965	1,598,721	1,618,566	1,640,934	1,670,860
<b>Total Expenditures</b>	<b>1,646,965</b>	<b>1,598,721</b>	<b>1,618,566</b>	<b>1,640,934</b>	<b>1,670,860</b>
Percent Change		-2.9%	1.2%	2.6%	3.2%
<i>Financing</i>					
General Fund	1,541,880	1,493,762	1,432,351	1,464,982	1,491,864
Special Liability Expense Fund	48,066	51,386	128,470	118,191	120,209
Workers Compensation Fund	57,019	53,573	57,745	57,761	58,787
<b>Total Revenues</b>	<b>1,646,965</b>	<b>1,598,721</b>	<b>1,618,566</b>	<b>1,640,934</b>	<b>1,670,860</b>

## Significant Features

- 2011 reflects the loss of one Office Assistant position through the Retirement Incentive program.
- 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.
- A 1.5 percent increase is provided for staff.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
City Attorney	21.50	21.50	21.50	21.50	20.50
<b>Total FTEs</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>20.50</b>

# Legal Department Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,431,867	1,462,442	1,457,856	1,510,302	1,510,150
Contractual Services	181,726	105,771	126,710	108,710	126,710
Commodities	33,372	30,508	34,000	21,922	34,000
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>1,646,965</b>	<b>1,598,721</b>	<b>1,618,566</b>	<b>1,640,934</b>	<b>1,670,860</b>

## Discussion

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

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

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

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
City Attorney	1.00	1.00	1.00	1.00	1.00
Attorney I	3.00	1.00	1.00	1.00	1.00
Attorney II	0.00	3.00	3.00	3.00	3.00
Attorney III	3.50	2.50	2.50	2.50	1.50
Attorney IV	2.00	2.00	2.00	2.00	3.00
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	0.00	0.00	0.00	0.00
Legal Specialist II	1.00	2.00	2.00	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	0.00
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
<b>Total Program FTEs</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>20.50</b>

## Notes on Budget and Personnel

- There are no significant programmatic changes.

**Municipal Court  
Department**

**Judicial**

**Probation**

# Municipal Court - 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Judicial	1,461,827	1,430,661	1,609,534	1,573,493	1,548,690
Probation	264,121	376,661	272,975	222,048	244,354
<b>Total Expenditures</b>	<b>1,725,948</b>	<b>1,807,322</b>	<b>1,882,509</b>	<b>1,795,541</b>	<b>1,793,044</b>
<b>Percent Change</b>		4.7%	4.2%	-0.7%	-4.8%
<i>Financing</i>					
General Fund	1,669,294	1,752,645	1,821,404	1,738,668	1,734,631
Alcohol & Drug Safety Fund	56,654	54,677	61,105	56,873	58,413
<b>Total Financing</b>	<b>1,725,948</b>	<b>1,807,322</b>	<b>1,882,509</b>	<b>1,795,541</b>	<b>1,793,044</b>

## Significant Features

- The Court's General budget drops by 4.8 percent from 2010 Adopted to 2011.
- The Court's FTE count drops by four, two were open positions eliminated by reduction actions and two were a result of re-structuring in operations.
- KAPE and Protective Service Officers are provided salary increases based on contracts. A 1.5 percent increase is provided for non-union staff in 2011.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Judicial	23.00	23.00	23.00	20.00	19.00
Probation	5.00	5.00	5.00	4.00	4.00
<b>Total FTEs</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>24.00</b>	<b>23.00</b>

# Judicial Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,079,165	990,890	1,109,592	1,092,551	1,067,748
Contractual Services	368,500	378,605	458,241	439,241	439,241
Commodities	14,162	36,744	41,701	41,701	41,701
Capital Outlay	-	24,422	-	-	-
<b>Total Program</b>	<b>1,461,827</b>	<b>1,430,661</b>	<b>1,609,534</b>	<b>1,573,493</b>	<b>1,548,690</b>

## 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 Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Administrative Judge	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	0.00	0.00
Senior Court Clerk	0.00	0.00	0.00	2.00	2.00
Court Clerk I	0.00	0.00	0.00	3.00	3.00
Court Clerk II	0.00	0.00	0.00	6.00	6.00
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	3.00
Protective Services Officer II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	9.00	9.00	9.00	0.00	0.00
Office Assistant III	3.00	3.00	3.00	0.00	0.00
Office Specialist	2.00	2.00	2.00	1.00	1.00
<b>Total Program FTEs</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>20.00</b>	<b>19.00</b>

## Notes on Budget and Personnel

- There are no significant programmatic changes for 2011.

# Probation Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	233,732	348,384	232,232	185,305	207,611
Contractual Services	25,835	23,101	33,818	31,818	31,818
Commodities	4,554	5,176	6,925	4,925	4,925
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>264,121</b>	<b>376,661</b>	<b>272,975</b>	<b>222,048</b>	<b>244,354</b>

## Discussion

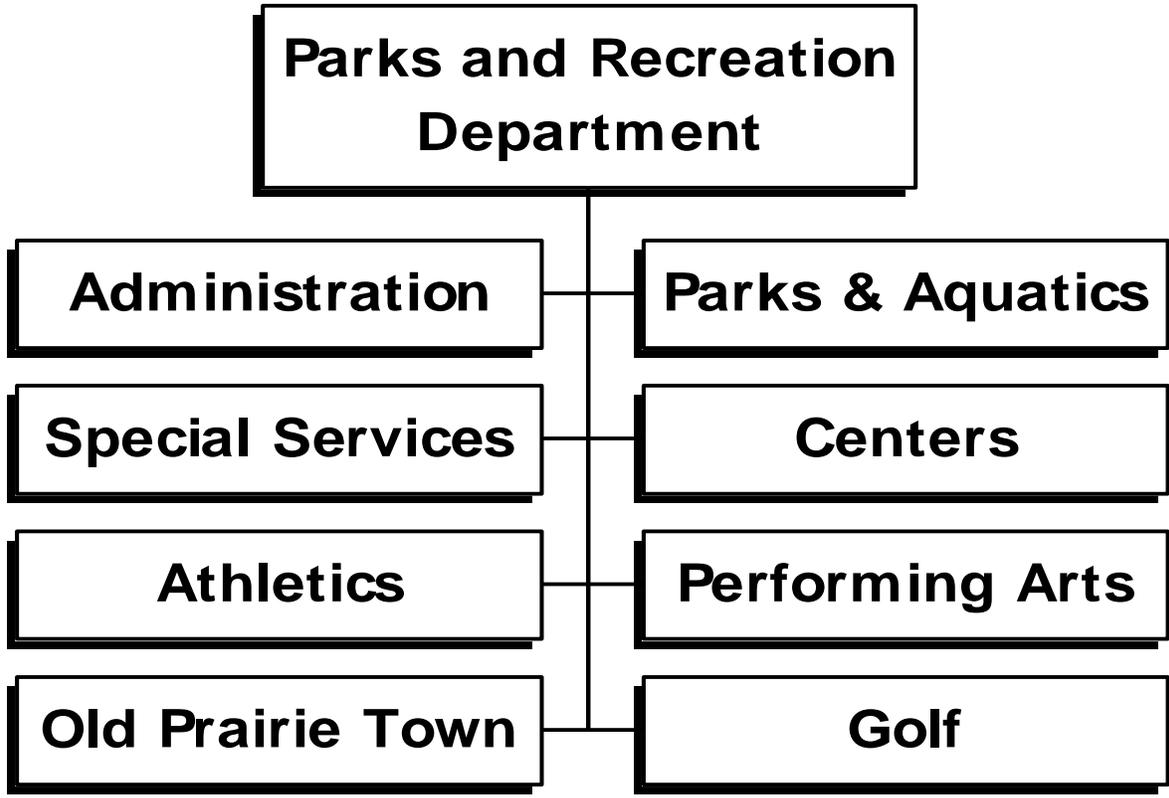
The Probation Division is responsible for preparing drug and alcohol evaluations; supervising & monitoring persons on probation; and conducting the alcohol information school. The division is also responsible for scheduling and coordinating the activities of House Arrest and community service participants.

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Probation Officer II	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	0.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Probation Officer I	2.00	2.00	2.00	2.00	2.00
<b>Total Program FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

## Notes on Budget and Personnel

- There are no significant programmatic changes for 2011.
- 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 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Administration	1,368,889	1,651,808	2,060,253	1,693,998	1,530,499
Parks and Aquatics	4,312,890	4,148,978	4,068,175	3,700,896	3,269,866
Special Services	464,783	446,193	473,477	461,775	429,756
Centers	1,579,067	1,478,659	1,604,107	1,528,015	1,311,162
Athletics	471,175	477,870	500,357	499,264	504,717
Theater	434,086	453,334	451,397	449,424	456,434
Old Prairie Town	353,471	408,121	361,231	352,171	266,992
Concessions	112,242	128,131	144,002	115,279	115,279
Golf	900,646	834,553	797,242	797,242	796,023
<b>Total Expenditures</b>	<b>9,997,249</b>	<b>10,027,647</b>	<b>10,460,241</b>	<b>9,598,064</b>	<b>8,680,728</b>
<b>Percent Change</b>		0.3%	4.3%	-4.3%	-17.0%

## *Financing*

Parks and Recreation Fund	9,096,603	9,193,094	571,478	182,082	-
General Fund	-	-	9,888,763	9,415,982	8,680,728
Golf Fund	900,646	-	-	-	-
<b>Total Financing</b>	<b>9,997,249</b>	<b>9,193,094</b>	<b>10,460,241</b>	<b>9,598,064</b>	<b>8,680,728</b>

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Administration	10.00	10.00	10.00	10.00	7.50
Parks and Aquatics	49.00	48.00	48.00	46.00	30.00
Special Services	5.00	5.00	5.00	5.00	4.00
Centers	16.75	17.00	17.00	16.00	11.50
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	2.00
Golf	3.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>95.75</b>	<b>92.00</b>	<b>92.00</b>	<b>89.00</b>	<b>63.00</b>

## Significant Features

- Parks and Recreation staffing was reduced by a total of 26.5 FTE positions by the February and June position actions. Three were eliminated in February to help meet the budgeted \$1.0 million salary reduction; ten took advantage of the Retirement Incentive; and 13.5 during the reduction in force in June. Altogether the annual savings from the General Fund is over \$1.3 million. Another 2.5 FTE positions were eliminated by turning over the operation of the Recycling Facility to Garcik Industries, a privately held business.

- Union employees are budgeted increases according to contract. Non-union are budgeted 1.5 percent increases.

- Parks and Recreation will report to the City Manager rather than the Deputy City Manager under the re-organization.

# Administration Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	697,126	731,192	546,693	569,834	585,372
Contractual Services	603,398	665,392	627,301	627,301	639,431
Other Payments/Costs	721	111	-	-	-
Commodities	46,302	26,259	24,410	24,410	15,325
Capital Outlay	21,342	228,854	290,371	290,371	290,371
Other Financial Uses	-	-	571,478	182,082	-
<b>Total Program</b>	<b>1,368,889</b>	<b>1,651,808</b>	<b>2,060,253</b>	<b>1,693,998</b>	<b>1,530,499</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Accounting Spec. III	1.00	1.00	1.00	1.00	1.00
Assoc. Director of Admin.	1.00	1.00	1.00	1.00	0.00
Dir., Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Dir., Park and Rec Planning	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00	1.50
Office Assistant III	2.00	2.00	2.00	2.00	2.00
Public Relations Spec.	1.00	1.00	1.00	1.00	0.00
Executive Assistant I	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>7.50</b>

## Notes on Budget and Personnel

- This Division saw the loss of 2.5 management and support positions.
- The Department will continue to expand and enhance the trail system and replace aging playground equipment in the City's parks.

# Parks and Aquatics Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	2,720,056	2,709,135	2,951,185	2,636,849	2,206,795
Contractual Services	983,202	809,375	618,264	579,951	586,731
Other Payments/Costs	225	208	300	300	300
Commodities	543,687	478,560	498,426	483,796	476,040
Capital Outlay	65,720	151,700	-	-	-
<b>Total Program</b>	<b>4,312,890</b>	<b>4,148,978</b>	<b>4,068,175</b>	<b>3,700,896</b>	<b>3,269,866</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Recreation Specialist III	1.00	1.00	1.00	1.00	1.00
Carpenter	1.00	0.00	0.00	0.00	0.00
City Forester	1.00	1.00	1.00	1.00	1.00
Equipment Oper I	2.00	3.00	3.00	1.00	0.00
Equipment Oper II	1.00	1.00	1.00	2.00	2.00
Equipment Oper III	1.00	1.00	1.00	1.00	0.00
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Horticulturalist	6.00	6.00	6.00	6.00	5.00
HVAC Specialist II	1.00	1.00	1.00	1.00	0.00
Maintenance Worker II	15.00	14.00	14.00	14.00	10.00
Maintenance Worker III	3.00	3.00	3.00	3.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	0.00	0.00
Park Superintendent	1.00	1.00	1.00	1.00	1.00
Arborist I	2.00	2.00	2.00	1.00	1.00
Arborist II	4.00	4.00	4.00	5.00	3.00
Arborist III	4.00	4.00	4.00	4.00	4.00
Supervisor III	2.00	2.00	2.00	2.00	1.00
Welder	1.00	1.00	1.00	1.00	0.00
<b>Total Program FTEs</b>	<b>49.00</b>	<b>48.00</b>	<b>48.00</b>	<b>46.00</b>	<b>30.00</b>

## Notes on Budget and Personnel

- There were 15.0 FTE positions reduced from this division. The re-organization under the Building and General Services Bureau in Public Works should positively impact service delivery.

# Special Services Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	364,292	382,085	395,851	384,149	352,130
Contractual Services	77,551	44,303	54,989	54,989	54,376
Other Payments/Costs	-	-	-	-	-
Commodities	22,940	19,805	22,637	22,637	23,250
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>464,783</b>	<b>446,193</b>	<b>473,477</b>	<b>461,775</b>	<b>429,756</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Recreation Spec I	1.00	1.00	1.00	0.00	0.00
Recreation Spec II	2.00	2.00	2.00	3.00	3.00
Recreation Spec III	1.00	1.00	1.00	0.00	0.00
Recreation Spec IV	1.00	1.00	1.00	2.00	1.00
<b>Total Program FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>

## Notes on Budget and Personnel

- There are no significant program changes in 2011.

# Community Centers Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,189,393	1,121,983	1,147,416	1,071,324	871,944
Contractual Services	331,803	308,550	393,057	393,057	379,660
Other Payments/Costs	-	-	-	-	59,558
Commodities	57,871	48,126	63,634	63,634	-
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>1,579,067</b>	<b>1,478,659</b>	<b>1,604,107</b>	<b>1,528,015</b>	<b>1,311,162</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Recreation Spec I	8.75	9.00	9.00	8.00	6.50
Recreation Spec II	1.00	1.00	1.00	1.00	1.00
Recreation Spec III	5.00	5.00	5.00	5.00	3.00
Recreation Spec IV	2.00	2.00	2.00	2.00	1.00
<b>Total Program FTEs</b>	<b>16.75</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>11.50</b>

## Notes on Budget and Personnel

- The Rice Community Center had been scheduled to close in August 2010, however Council action added \$49,000 for 2011 to restore the Center to part time operations.

# Athletics Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	256,257	257,852	272,553	271,800	277,253
Contractual Services	200,379	202,250	208,915	208,575	208,575
Other Payments/Costs	-	-	-	-	-
Commodities	14,539	17,768	18,889	18,889	18,889
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>471,175</b>	<b>477,870</b>	<b>500,357</b>	<b>499,264</b>	<b>504,717</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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. III	0.00	0.00	0.00	0.00	0.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Notes on Budget and Personnel

- There are no significant program changes budgeted for 2011

# Performing Arts Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	259,880	285,112	314,493	312,520	317,151
Contractual Services	135,333	122,594	100,460	100,460	101,360
Other Payments/Costs	13,500	13,817	10,000	10,000	10,000
Commodities	25,373	31,811	26,444	26,444	27,923
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>434,086</b>	<b>453,334</b>	<b>451,397</b>	<b>449,424</b>	<b>456,434</b>

## 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 Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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
<b>Total Program FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Notes on Budget and Personnel

- There are no significant program changes budgeted for 2011.

# Old Prairie Town Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	268,931	281,083	272,510	263,450	178,378
Contractual Services	52,690	97,394	56,506	56,506	56,399
Other Payments/Costs	3,498	4,035	6,500	6,500	6,500
Commodities	28,352	25,609	25,715	25,715	25,715
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>353,471</b>	<b>408,121</b>	<b>361,231</b>	<b>352,171</b>	<b>266,992</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation Spec. I	1.00	1.00	1.00	1.00	0.00
Recreation Spec. II	1.00	1.00	1.00	1.00	1.00
Recreation Spec. IV	1.00	1.00	1.00	1.00	0.00
<b>Total Program FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>2.00</b>

## Notes on Budget and Personnel

- Old Prairie Town is reduced by 2.0 FTE positions.

# Concessions Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	31,899	47,055	53,535	26,262	26,262
Contractual Services	4,509	4,553	3,450	3,450	3,450
Other Payments/Costs	8,022	7,169	8,700	8,700	8,700
Commodities	67,812	69,354	78,317	76,867	76,867
Non-Cash Expenditure	-	-	-	-	-
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>112,242</b>	<b>128,131</b>	<b>144,002</b>	<b>115,279</b>	<b>115,279</b>

## Discussion

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

Concessions services are operated at the following locations –

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

## Personnel Schedule (in Full-Time Equivalents)

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

## Notes on Budget and Personnel

- Concessions are reduced by almost \$29,000 in both 2010 to 2011 to reflect a break even operation.

# Golf Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	122,858	-	-	-	-
Contractual Services	577,404	591,073	676,757	676,757	675,538
Other Payments/Costs	25,063	-	23,000	23,000	23,000
Commodities	126,466	243,480	97,485	97,485	97,485
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Non-Cash Expenditures	48,855	-	-	-	-
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>900,646</b>	<b>834,553</b>	<b>797,242</b>	<b>797,242</b>	<b>796,023</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Golf Professional Manager	1.00	0.00	0.00	0.00	0.00
Recreation Spec I	1.00	0.00	0.00	0.00	0.00
Supervisor I	1.00	0.00	0.00	0.00	0.00
<b>Total Program FTEs</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Notes on Budget and Personnel

- The golf course is operated under contract 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Planning	1,215,557	1,375,034	1,241,086	1,202,169	1,015,021
<b>Total Expenditures</b>	<b>1,215,557</b>	<b>1,375,034</b>	<b>1,241,086</b>	<b>1,202,169</b>	<b>1,015,021</b>
<b>Percent Change</b>		13.1%	-9.7%	-12.6%	-18.2%
<i>Financing</i>					
General Fund	908,369	897,055	918,416	878,477	738,657
Federal Grants	307,188	477,979	322,670	323,692	276,364
<b>Total Financing</b>	<b>1,215,557</b>	<b>1,375,034</b>	<b>1,241,086</b>	<b>1,202,169</b>	<b>1,015,021</b>

## Significant Features

- The Department receives federal support for regional transportation planning activities.
- A total of 4.0 FTE positions with an annual General Fund value of nearly \$170,000 have been reduced from the Planning Department.
- A 1.5 % increase is budgeted for salary increases for non-union employees. Union employees will be compensated in accordance with their contract agreements.
- The General Fund budget declines 19.6 percent from 2010 Adopted to 2011.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Planning	14.00	14.00	14.00	14.00	10.00
<b>Total FTEs</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>10.00</b>

# Planning Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	855,616	940,226	927,300	888,383	757,017
Contractual Services	354,535	416,064	306,809	306,809	251,027
Commodities	5,406	18,744	6,977	6,977	6,977
Capital Outlay	-	-	-	-	-
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>1,215,557</b>	<b>1,375,034</b>	<b>1,241,086</b>	<b>1,202,169</b>	<b>1,015,021</b>

## Discussion

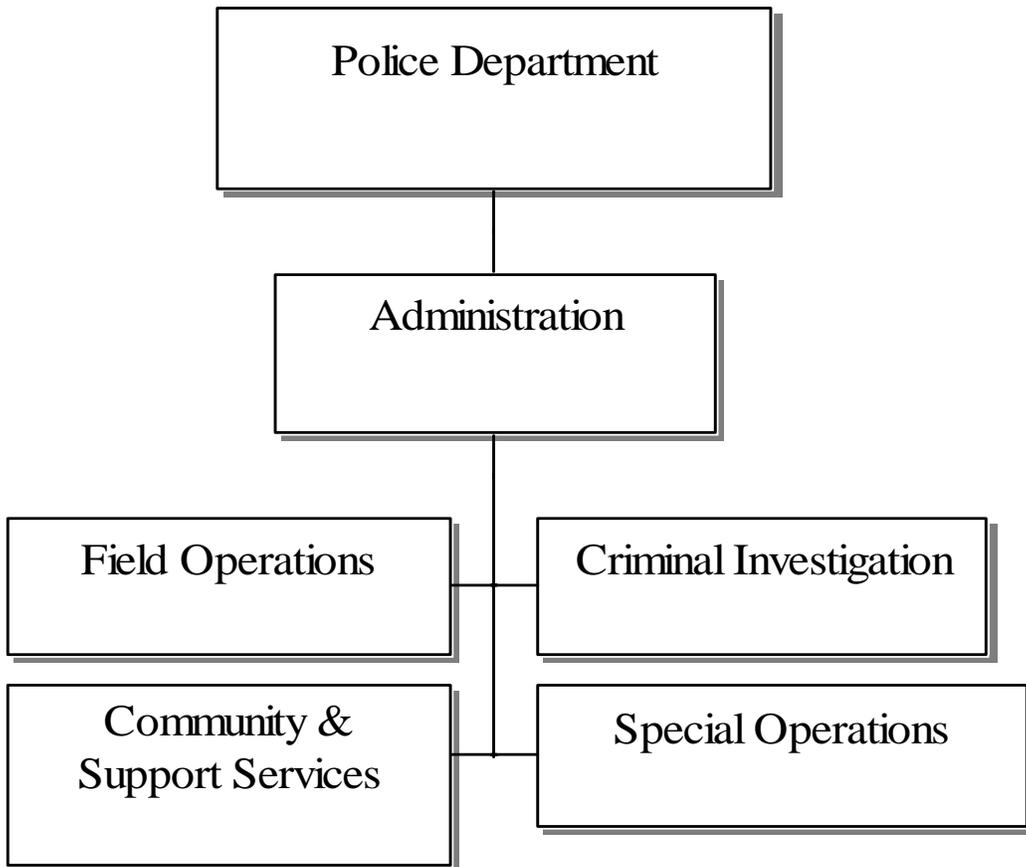
The intended overall outcome of a successful land use and development planning program is an improved community that enjoys rising property values, strong neighborhoods, a healthy housing and commercial real estate market, high paying new jobs, an efficient highway and transit system, a dynamic downtown, 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Office Assistant II	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Planner I	3.00	3.00	3.00	3.00	1.00
Planner II	4.00	4.00	4.00	4.00	3.00
Planner III	1.00	1.00	1.00	1.00	2.00
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	0.00
Zoning Inspector IV	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>10.00</b>

## Notes on Budget and Personnel

- None.



# 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Administration	2,182,579	2,321,106	2,305,629	2,348,335	2,570,362
Field Operations	12,377,941	12,058,402	11,922,510	11,979,124	12,539,092
Criminal Investigation	4,341,971	4,235,415	4,056,005	4,433,921	4,521,801
Community & Support Services	5,077,935	6,456,410	6,119,047	6,022,312	6,162,909
Special Operations	4,340,404	4,343,379	4,039,419	3,544,964	3,729,395
<b>Total Expenditures</b>	<b>28,320,830</b>	<b>29,414,712</b>	<b>28,442,610</b>	<b>28,328,656</b>	<b>29,523,559</b>
<b>Percent Change</b>		3.9%	-3.3%	-3.7%	3.8%
<i>Financing</i>					
General Fund	28,260,088	29,300,942	28,331,221	27,984,064	29,167,981
Federal Grants	60,742	113,770	111,389	344,592	355,578
<b>Total Financing</b>	<b>28,320,830</b>	<b>29,414,712</b>	<b>28,442,610</b>	<b>28,328,656</b>	<b>29,523,559</b>

## Significant Features

- In 2011, about \$700,000 is included to pay the costs of the FOP contract. KAPE employees are budgeted a 1.5 percent COLA plus step movement per their contract. Non-union employees are budgeted a 1.5 percent increase.
- In 2010, the Police Department was budgeted to generate salary savings of a little more than \$1.0 million. This amount is reduced to \$870,000 in 2010 and \$900,000 in 2011. The savings will be achieved by not filling vacant positions.
- The Police Department adds 7.0 FTE Patrol Officer positions funded with federal grant monies. The City is committed to maintain the officers for one year after the end of the three year grant.
- 10.0 FTE vacant positions were reduced from the Department in February 2010 to meet the \$1.0 million budgeted position cut for the General Fund. In addition, 2.0 positions are lost via the Retirement Incentive program. The dollar value of these positions is over \$500,000 for 2011.
- Approximately \$64,000 is provided in both years for cutting weeds on unattended properties.
- The Police Department plans to continue its agreement to provide School Resource Officers to 501 schools.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Administration	26.50	30.00	30.00	27.00	27.00
Field Operations	169.00	170.00	170.00	168.00	168.00
Criminal Investigation	50.00	49.00	49.00	51.00	51.00
Community & Support Services	59.50	75.00	75.00	75.50	74.50
Special Operations	52.00	50.00	50.00	47.00	47.00
<b>Total FTEs</b>	<b>357.00</b>	<b>374.00</b>	<b>374.00</b>	<b>368.50</b>	<b>367.50</b>

# Administration Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	2,018,386	2,149,790	2,171,391	2,232,425	2,501,666
Contractual Services	123,698	142,947	104,999	95,978	44,900
Other Payments/Costs	575	-	-	-	1,000
Commodities	39,920	28,369	29,239	19,932	22,796
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>2,182,579</b>	<b>2,321,106</b>	<b>2,305,629</b>	<b>2,348,335</b>	<b>2,570,362</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	2.00	1.00	1.00	1.00	1.00
Division Cmdr. (Major)	4.00	4.00	4.00	4.00	4.00
Captain	6.00	6.00	6.00	6.00	6.00
Sergeant	1.00	1.00	1.00	1.00	1.00
Crime Analyst I	1.00	1.00	1.00	1.00	1.00
Crime Analyst II	1.00	2.00	2.00	1.00	1.00
Crime Analyst Unit Coordinator	0.00	1.00	1.00	1.00	1.00
Administrative Officer	1.00	1.00	1.00	2.00	1.00
Program Administrator	0.00	0.00	0.00	1.00	1.00
Public Relations Specialist	1.00	1.00	1.00	0.00	0.00
Office Assistant II	4.50	6.00	6.00	3.00	4.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
Attorney III	0.00	1.00	1.00	1.00	1.00
Executive Assistant I	0.00	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>26.50</b>	<b>30.00</b>	<b>30.00</b>	<b>27.00</b>	<b>27.00</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	11,337,909	10,985,050	10,965,126	10,988,965	11,570,265
Contractual Services	310,578	341,206	248,716	276,055	272,697
Commodities	729,454	657,815	644,668	650,104	696,130
Capital Outlay	-	74,331	64,000	64,000	-
<b>Total Program</b>	<b>12,377,941</b>	<b>12,058,402</b>	<b>11,922,510</b>	<b>11,979,124</b>	<b>12,539,092</b>

## Discussion

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

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

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

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Police Patrol Officer	128.00	127.00	127.00	124.00	124.00
Police Corporal	19.00	19.00	19.00	20.00	20.00
Police Sergeant	19.00	21.00	21.00	21.00	21.00
Lieutenant, Police	3.00	3.00	3.00	3.00	3.00
<b>Total Program FTEs</b>	<b>169.00</b>	<b>170.00</b>	<b>170.00</b>	<b>168.00</b>	<b>168.00</b>

## Notes on Budget and Personnel

- No capital outlay is budgeted for 2011.

# Criminal Investigation Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	4,169,962	4,123,003	3,967,209	4,278,947	4,428,910
Contractual Services	63,262	67,292	37,455	103,770	33,566
Commodities	108,747	45,120	51,341	51,204	59,325
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>4,341,971</b>	<b>4,235,415</b>	<b>4,056,005</b>	<b>4,433,921</b>	<b>4,521,801</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Police Patrol Officer	6.00	6.00	6.00	6.00	6.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	0.00	0.00	0.00	0.00
Police Detective	31.00	31.00	31.00	33.00	33.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00
Lieutenant, Police	2.00	2.00	2.00	2.00	2.00
<b>Total Program FTEs</b>	<b>50.00</b>	<b>49.00</b>	<b>49.00</b>	<b>51.00</b>	<b>51.00</b>

## Notes on Budget and Personnel

- There are no significant programmatic changes for 2011.

# Community & Support Services Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	3,056,566	3,989,783	3,653,184	3,545,542	3,582,656
Contractual Services	1,810,354	2,154,969	2,188,547	2,211,048	2,260,021
Other Payments and Costs	-	-	-	-	-
Commodities	206,454	296,999	277,316	265,722	320,232
Capital Outlay	4,561	14,659	-	-	-
<b>Total Program</b>	<b>5,077,935</b>	<b>6,456,410</b>	<b>6,119,047</b>	<b>6,022,312</b>	<b>6,162,909</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	16.00	16.00
Supervisor I	2.00	2.00	2.00	2.00	2.00
Supervisor II	2.00	3.00	3.00	3.00	3.00
Supervisor III	1.00	2.00	2.00	2.00	2.00
Animal Control Officer	6.00	6.00	6.00	5.00	5.00
Inventory Specialist	5.00	5.00	5.00	5.00	5.00
Maintenance Worker II	0.00	2.00	2.00	0.00	0.00
Maintenance Worker III	0.00	0.00	0.00	0.00	0.00
Equipment Operator II	0.00	0.00	0.00	1.00	1.00
Equipment Operator III	0.00	0.00	0.00	0.00	1.00
Police Corporal	0.00	0.00	0.00	1.00	1.00
Property Main Inspector I	0.00	10.00	10.00	0.00	0.00
Property Main Inspector II	0.00	0.00	0.00	7.00	6.00
Program Administrator	1.00	1.00	1.00	0.00	0.00
Office Assistant I	3.00	3.00	3.00	3.00	2.00
Office Assistant II	22.50	23.00	23.00	18.50	18.50
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	2.00	2.00	2.00	2.00
System Developer III	1.00	1.00	1.00	1.00	1.00
System Developer II	2.00	2.00	2.00	2.00	2.00
<b>Total Program FTEs</b>	<b>59.50</b>	<b>75.00</b>	<b>75.00</b>	<b>75.50</b>	<b>74.50</b>

## Notes on Budget and Personnel

- The \$64,000 for weed cutting shows up in contractual services for 2010 and 2011.
- The grant to Safe Streets, a grass-roots neighborhood crime prevention program, is financed from this program. The grant is reduced by 25 percent, to \$64,000.

# Special Operations Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	3,961,786	3,953,485	3,689,229	3,242,695	3,413,768
Contractual Services	224,192	230,242	208,208	160,355	157,864
Commodities	154,426	159,652	141,982	141,914	157,763
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>4,340,404</b>	<b>4,343,379</b>	<b>4,039,419</b>	<b>3,544,964</b>	<b>3,729,395</b>

## 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.

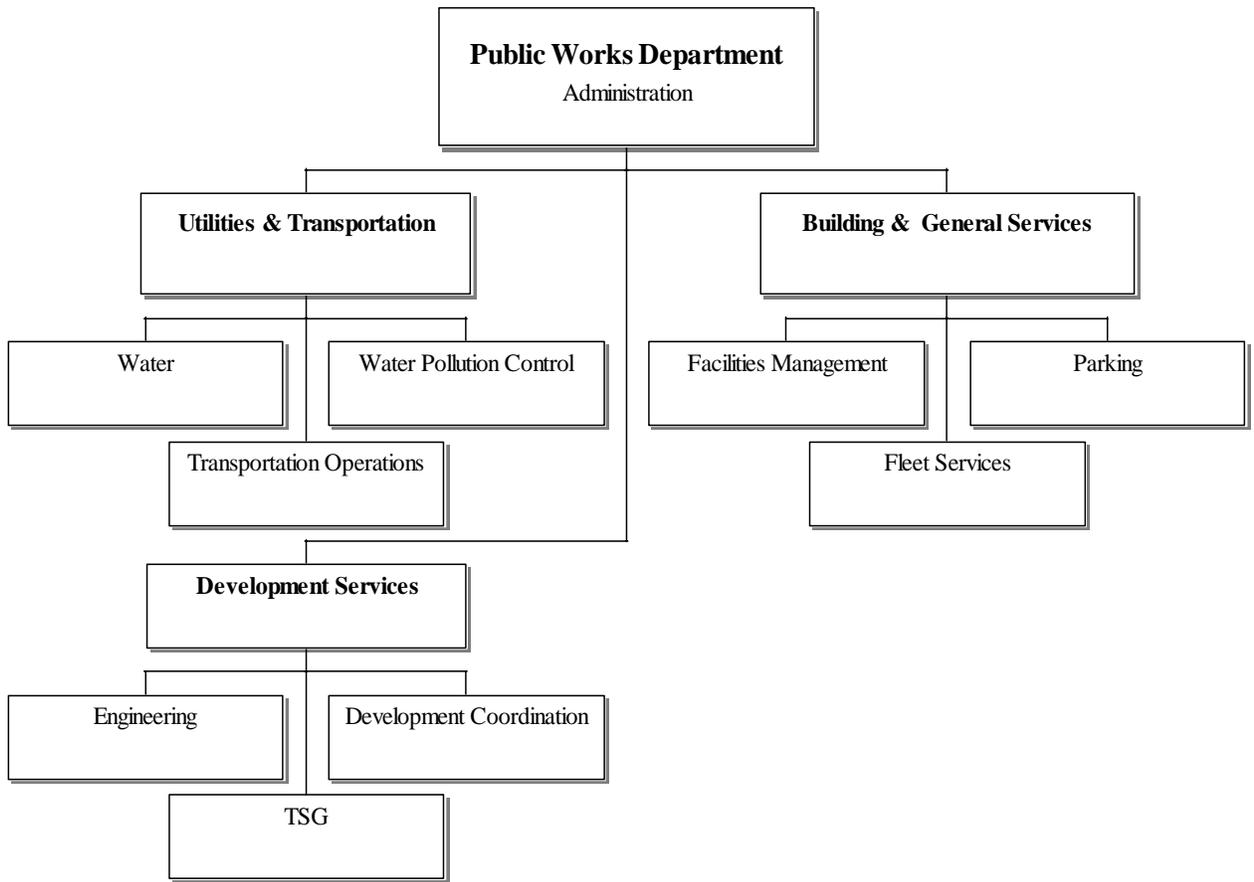
All these units monitor and respond to current crime trends to quickly address spikes in criminal activity whether it is geographical or based on group or individual activities. The rapid response to these problems will result in the reduction of crime.

## Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Aircraft Mechanic II	1.00	1.00	1.00	0.00	0.00
Police Patrol Officer	37.00	35.00	35.00	33.00	33.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Corporal	4.00	4.00	4.00	4.00	4.00
Detective	3.00	3.00	3.00	2.00	2.00
Lieutenant, Police	1.00	1.00	1.00	2.00	2.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>52.00</b>	<b>50.00</b>	<b>50.00</b>	<b>47.00</b>	<b>47.00</b>

## Notes on Budget and Personnel

- The Helicopter Unit was eliminated in the 2010 budget. The officers serving as pilots were re-assigned to other police duties. The Aircraft Mechanic II position was 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
PW Administration	642,423	544,922	787,411	824,286	870,077
Engineering	2,765,053	2,846,490	2,803,950	2,258,582	2,103,565
Bridge	301,044	353,116	101,525	101,525	101,525
Development Services	1,450,946	1,470,435	1,488,810	1,397,864	1,249,478
Facilities	1,761,611	1,811,502	1,778,748	1,716,024	1,635,738
Parking	3,541,897	3,939,072	3,527,315	3,581,168	3,995,400
Fleet Services	1,344,038	1,458,222	1,558,537	1,545,537	1,563,333
Transportation Operations	1,444,418	1,543,689	1,476,892	1,460,694	1,423,749
Street Lighting	1,224,313	1,349,683	1,430,700	1,430,700	1,430,700
Special Street Repair	5,673,970	5,605,270	5,833,215	5,782,725	5,859,151
Stormwater Utility	4,767,149	5,180,546	5,977,150	5,957,934	5,982,655
Water Utility	32,973,145	29,130,507	30,470,788	30,259,793	30,640,686
Water Pollution Control	21,859,950	21,824,791	24,093,152	24,193,652	24,272,620
<b>Total Expenditures</b>	<b>79,749,957</b>	<b>77,058,245</b>	<b>81,328,193</b>	<b>80,510,484</b>	<b>81,128,677</b>
<b>Percent Change</b>		-3.4%	5.5%	4.5%	-0.2%
<i>Financing</i>					
General Fund	9,589,808	9,919,837	9,868,036	9,189,675	8,814,832
Street Fund	5,673,970	5,605,270	5,833,215	5,782,725	5,859,151
Parking Fund	3,541,897	3,939,072	3,527,315	3,581,168	3,995,400
Fleet Fund	1,344,038	1,458,222	1,558,537	1,545,537	1,563,333
Combined Utilities/Stormwater Fund	4,767,149	5,180,546	5,977,150	5,957,934	5,982,655
Combined Utilities/Water Fund	32,973,145	29,130,507	30,470,788	30,259,793	30,640,686
Combined Utilities/WPC Fund	21,859,950	21,824,791	24,093,152	24,193,652	24,272,620
<b>Total Financing</b>	<b>79,749,957</b>	<b>77,058,245</b>	<b>81,328,193</b>	<b>80,510,484</b>	<b>81,128,677</b>

## Significant Features

- With the goals of improved service delivery, improved coordination, and efficiency the Public Works Department is undergoing a major reorganization. The Deputy City Manager, which had overseen the public works functions, will take over as Director of Public Works. Three functional divisions or bureaus are established: Development Services; Building and General Services; and Utilities and Transportation. This reorganization was initiated on June 28, 2010 and, while not fully reflected in this budget, will be implemented within approved dollars.
- Public Works lost a total of 34.25 FTE positions through the various position actions. The annual value of these reductions is over \$1.5 million from the General Fund and just under \$144,000 from utility funds.
- Unless otherwise covered by an existing union agreement, employees are budgeted a 1.5 percent increase for 2011.

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
PW Administration	11.00	10.00	10.00	10.00	9.00
Engineering	39.00	39.00	39.00	39.00	26.00
Development Services	37.00	21.00	21.00	20.00	15.00
Facilities	14.25	15.00	15.00	12.00	7.00
Parking	18.00	16.00	16.00	16.00	16.00
Fleet Services	21.00	23.00	23.00	23.00	23.00
Transportation Operations	14.00	14.00	14.00	14.00	14.00
Special Street Repair	53.00	49.00	49.00	46.00	46.00
Stormwater Utility	15.00	19.00	19.00	18.00	18.00
Water Utility	116.00	116.00	116.00	117.00	119.00
Water Pollution Control	76.00	75.00	75.00	71.00	71.00
<b>Total FTEs</b>	<b>414.25</b>	<b>397.00</b>	<b>397.00</b>	<b>386.00</b>	<b>364.00</b>

# Administration Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	768,234	728,586	713,176	732,943	749,266
Contractual Services	348,333	456,764	608,242	608,242	617,745
Commodities	10,595	9,614	25,361	25,361	25,361
Capital Outlay	147,031	-	24,000	24,000	24,000
Non-Cash Expenditures	(631,770)	(650,042)	(583,368)	(566,260)	(546,295)
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>642,423</b>	<b>544,922</b>	<b>787,411</b>	<b>824,286</b>	<b>870,077</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Dep. Dir. of Public Works	1.00	1.00	1.00	1.00	0.00
Director of Building Services	0.00	0.00	0.00	0.00	1.00
Director of Development Services	0.00	0.00	0.00	0.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Deputy CM/Director of Public Works	0.00	0.00	0.00	0.00	1.00
Engineering Tech II	1.00	1.00	1.00	1.00	1.00
Environmental Tech	1.00	0.00	0.00	0.00	0.00
Executive Assistant I	1.00	1.00	1.00	1.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
User System Consultant II	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst I	1.00	1.00	1.00	1.00	1.00
Tech. Support Analyst II	2.00	2.00	2.00	2.00	1.00
Tech. Support Analyst III	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>11.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>

## Notes on Budget and Personnel

- An Environmental Tech position is eliminated in 2009.

# Engineering Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	2,430,334	2,503,802	2,415,346	1,874,669	1,716,013
Contractual Services	265,584	262,368	289,054	286,374	286,643
Commodities	56,634	51,893	71,550	69,539	72,909
Capital Outlay	12,501	28,427	28,000	28,000	28,000
<b>Total Program</b>	<b>2,765,053</b>	<b>2,846,490</b>	<b>2,803,950</b>	<b>2,258,582</b>	<b>2,103,565</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	1.00
Engineer II	4.00	4.00	4.00	5.00	4.00
Engineering Tech I	6.00	6.00	6.00	5.00	5.00
Engineering Tech II	15.00	11.00	11.00	9.00	7.00
Engineering Tech III	0.00	4.00	4.00	4.00	2.00
Environmental Technician	1.00	1.00	1.00	0.00	0.00
Manager-Const. Inspect.	1.00	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	1.00	0.00
Office Assistant III	1.00	1.00	1.00	2.00	1.00
Tech Support Analyst II	1.00	1.00	1.00	0.00	0.00
Real Estate Officer	1.00	1.00	1.00	1.00	1.00
Surveyor I	1.00	1.00	1.00	1.00	0.00
<b>Total Program FTEs</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>35.00</b>	<b>26.00</b>

## Notes on Budget and Personnel

- Engineering will become part of the Development Services Bureau.

# Bridge Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	-	-	-	-	-
Contractual Services	285,375	352,922	100,000	100,000	100,000
Commodities	523	194	1,525	1,525	1,525
Capital Outlay	15,146	-	-	-	-
<b>Total Program</b>	<b>301,044</b>	<b>353,116</b>	<b>101,525</b>	<b>101,525</b>	<b>101,525</b>

## 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

- Due to fiscal constraints, bridge repair will continue to be shifted to City Half-Cent Sales Tax and other sources in 2011.

# Development Services Division Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,252,833	1,275,802	1,267,937	1,176,991	1,028,678
Contractual Services	161,848	159,994	183,273	183,273	187,600
Commodities	36,265	18,064	37,600	37,600	33,200
Capital Outlay	-	16,575	-	-	-
<b>Total Program</b>	<b>1,450,946</b>	<b>1,470,435</b>	<b>1,488,810</b>	<b>1,397,864</b>	<b>1,249,478</b>

## 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.

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Building Inspector III	2.00	0.00	0.00	0.00	0.00
Building Inspector V	1.00	0.00	0.00	0.00	0.00
Compliance Inspector I	2.00	2.00	2.00	1.00	1.00
Code Enforcement Director	1.00	1.00	1.00	1.00	1.00
Electrical Inspector V	3.00	0.00	0.00	0.00	0.00
Maintenance Workers	2.00	0.00	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	0.00
Accounting Specialist II	1.00	1.00	1.00	1.00	1.00
Mechanical Inspectors	2.00	0.00	0.00	0.00	0.00
Office Assistant II	4.00	3.00	3.00	3.00	1.00
Office Assistant III	1.00	0.00	0.00	0.00	0.00
Plan Reviewers	2.00	2.00	2.00	2.00	2.00
Plumbing Inspector V	2.00	0.00	0.00	0.00	0.00
Property Maintenance Inspectors	10.00	0.00	0.00	0.00	0.00
Supervisor III	1.00	0.00	0.00	0.00	0.00
Supervisor I	1.00	0.00	0.00	0.00	0.00
Trade Inspector	0.00	10.00	10.00	10.00	8.00
<b>Total Program FTEs</b>	<b>37.00</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>	<b>15.00</b>

## Notes on Budget and Personnel

- Development Services was significantly impacted by the position actions in February and June.
- It will be part of the Development Services Bureau.

# Facilities Management Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Proposed 2011
Personal Services	609,631	608,755	543,551	480,827	367,227
Contractual Services	991,757	1,110,395	1,121,124	1,121,124	1,154,438
Commodities	94,911	92,352	91,548	91,548	91,548
Capital Outlay	65,312	-	22,525	22,525	22,525
<b>Total Program</b>	<b>1,761,611</b>	<b>1,811,502</b>	<b>1,778,748</b>	<b>1,716,024</b>	<b>1,635,738</b>

## 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.

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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	7.00	7.00	4.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	0.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Courier/Bldg Attendant	1.00	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00
Supervisor I	1.00	1.00	1.00	1.00	0.00
Supervisor III	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>14.25</b>	<b>15.00</b>	<b>15.00</b>	<b>12.00</b>	<b>7.00</b>

## Notes on Budget and Personnel

- Facilities will join with other service divisions to form the Building and General Services Bureau under Public Works. Using the maintenance skills of personnel city-wide will enhance service delivery.

# Parking Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	774,727	783,051	778,385	832,238	848,087
Contractual Services	1,652,176	1,289,557	984,422	984,422	1,022,134
Other Payments/Costs	462,659	355,248	369,791	369,791	319,001
Commodities	(702,613)	(72,339)	102,250	102,250	102,250
Debt Service	620,493	750,286	603,805	603,805	1,015,266
Non-Cash Expenditures	734,455	833,269	688,662	688,662	688,662
<b>Total Program</b>	<b>3,541,897</b>	<b>3,939,072</b>	<b>3,527,315</b>	<b>3,581,168</b>	<b>3,995,400</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Maintenance Worker II	4.00	4.00	4.00	4.00	4.00
Manager Park Operator	1.00	0.00	0.00	0.00	0.00
Office Assistant II	4.00	3.00	3.00	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
Project Coordinator	0.00	1.00	1.00	1.00	1.00
Supervisor I	3.00	2.00	2.00	2.00	2.00
Supervisor II	1.00	0.00	0.00	0.00	0.00
Supervisor III	0.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>18.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

## Notes on Budget and Personnel

- Parking will be part of the Building and General Services Bureau.

# Fleet Services Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Proposed 2011
Personal Services	1,075,149	1,156,379	1,246,256	1,233,256	1,252,785
Contractual Services	154,591	154,956	185,931	185,931	184,168
Commodities	55,000	75,337	66,350	66,350	66,380
Capital Outlay	-	18,224	-	-	-
Depreciation	63,410	53,274	60,000	60,000	60,000
Contingency	-	-	-	-	-
Other Financial Uses	(4,112)	52	-	-	-
<b>Total Program</b>	<b>1,344,038</b>	<b>1,458,222</b>	<b>1,558,537</b>	<b>1,545,537</b>	<b>1,563,333</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Proposed 2011
Maintenance Worker II	1.00	0.00	0.00	3.00	3.00
Maintenance Worker III	6.00	7.00	7.00	5.00	5.00
Manager, Fleet	1.00	1.00	1.00	1.00	1.00
Master Mechanic	6.00	8.00	8.00	7.00	7.00
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
<b>Total Program FTEs</b>	<b>21.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>

## 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.

- Fleet is moved from Financial Services to Public Works under the Building and General Services Bureau.

# Transportation Operations Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	865,431	889,750	814,970	798,772	817,537
Contractual Services	233,573	256,348	260,073	260,073	204,872
Commodities	222,903	294,091	383,099	383,099	382,590
Capital Outlay	122,511	103,500	18,750	18,750	18,750
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>1,444,418</b>	<b>1,543,689</b>	<b>1,476,892</b>	<b>1,460,694</b>	<b>1,423,749</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Electronics Tech I	4.00	4.00	4.00	4.00	4.00
Electronics Tech II	0.00	0.00	0.00	0.00	0.00
Electronics Tech III	0.00	0.00	0.00	0.00	0.00
Equipment Operator I	1.00	2.00	2.00	3.00	3.00
Equipment Operator II	1.00	0.00	0.00	0.00	0.00
Equipment Operator III	2.00	2.00	2.00	2.00	2.00
Maintenance Worker III	1.00	0.00	0.00	0.00	0.00
Manager, Traffic Ops	1.00	1.00	1.00	1.00	1.00
Office Assistant III	1.00	2.00	2.00	1.00	1.00
Supervisor II	1.00	0.00	0.00	0.00	0.00
Supervisor III	1.00	2.00	2.00	2.00	2.00
System Developer II	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

## Notes on Budget and Personnel

- Transportation Operations will come under the Utilities and Transportation Bureau through the re-organization. Its financing is from the General Fund.

# Street Lighting Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	-	-	-	-	-
Contractual Services	1,224,313	1,349,683	1,430,700	1,430,700	1,430,700
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Program</b>	<b>1,224,313</b>	<b>1,349,683</b>	<b>1,430,700</b>	<b>1,430,700</b>	<b>1,430,700</b>

## 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

- Funding is maintained for 2011.

# Street Repair Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	2,137,002	2,287,956	2,565,683	2,515,193	2,561,833
Contractual Services	2,160,186	1,413,231	2,001,481	2,001,481	2,031,267
Other Payments/ Costs	-	-	3,000	3,000	3,000
Commodities	1,091,093	1,076,544	684,269	684,269	684,269
Capital Outlay	280,570	775,839	578,782	578,782	578,782
Contingency	5,119	51,700	-	-	-
<b>Total Program</b>	<b>5,673,970</b>	<b>5,605,270</b>	<b>5,833,215</b>	<b>5,782,725</b>	<b>5,859,151</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Custodian	1.00	1.00	1.00	0.00	0.00
Engineer II	1.00	0.00	0.00	0.00	0.00
Engineering Tech I	1.00	1.00	1.00	0.00	0.00
Engineering Tech III	0.00	1.00	1.00	1.00	1.00
Equipment Operator	40.00	35.00	35.00	34.00	34.00
Manager, Street Maint.	1.00	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	0.00	0.00	0.00	0.00
Compliance Inspector	1.00	0.00	0.00	0.00	0.00
Office Assistant I	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	2.00	2.00	2.00	2.00
Office Specialist	0.00	1.00	1.00	1.00	1.00
Supervisor, Street Maintenance	0.00	4.00	4.00	4.00	4.00
Supervisor I	1.00	0.00	0.00	0.00	0.00
Supervisor II	3.00	0.00	0.00	0.00	0.00
Senior Project Manager	0.00	1.00	1.00	1.00	1.00
Supt. of Transportation	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>53.00</b>	<b>49.00</b>	<b>49.00</b>	<b>46.00</b>	<b>46.00</b>

## Notes on Budget and Personnel

- The budget is reduced by 3.0 FTE positions in the current year
- Street repair will come under the Utilities and Transportation Bureau.

# Water Utility Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	6,511,265	6,289,289	6,070,789	5,859,794	6,051,357
Contractual Services	9,222,796	7,181,574	6,853,804	6,853,804	6,670,384
Other Payments/Costs	2,428,880	2,308,188	2,341,090	2,341,090	2,391,090
Commodities	1,151,285	3,689,601	5,262,195	5,262,195	5,107,195
Capital Outlay	-	-	-	-	-
Debt Service	4,433,120	4,177,902	4,505,390	4,505,390	4,496,660
Non-Cash Expenditures	9,225,799	5,483,953	5,437,520	5,437,520	5,924,000
<b>Total Program</b>	<b>32,973,145</b>	<b>29,130,507</b>	<b>30,470,788</b>	<b>30,259,793</b>	<b>30,640,686</b>

## 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 2011. Water will come under the Utilities and Transportation Bureau.

# Water Utility Program Details, con't.

## Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	1.00	1.00	1.00	1.00	1.00
Electrical/Instrument Mech	0.00	0.00	0.00	1.00	1.00
Engineer II	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	4.00	2.00	2.00	2.00	3.00
Engineering Technician III	0.00	2.00	2.00	2.00	3.00
Infrastructure Support	1.00	0.00	0.00	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	1.00
Foreperson	11.00	12.00	12.00	13.00	13.00
Leadperson	10.00	8.00	8.00	7.00	7.00
Office Assistant II	14.00	13.00	13.00	12.00	12.00
Office Assistant III	4.00	5.00	5.00	6.00	6.00
Office Specialist	3.00	5.00	5.00	5.00	5.00
Superintendent of Water	1.00	1.00	1.00	1.00	1.00
Hazmat Supervisor	1.00	1.00	1.00	1.00	1.00
Supervisor I	0.00	0.00	0.00	0.00	0.00
Supervisor II	1.00	1.00	1.00	1.00	1.00
Supervisor III	5.00	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	22.00	26.00	26.00	19.00	19.00
Utility System Worker III	20.00	16.00	16.00	23.00	23.00
Water Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Water Operator Class IV	6.00	5.00	5.00	5.00	5.00
Water Plant Operator	0.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>116.00</b>	<b>116.00</b>	<b>116.00</b>	<b>117.00</b>	<b>119.00</b>

# Water Pollution Control Utility Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	3,613,668	3,536,669	3,804,722	3,798,957	3,877,925
Contractual Services	5,231,833	4,914,199	5,915,780	6,037,580	6,015,581
Other Payments/Costs	2,072,296	2,339,205	2,510,000	2,510,000	2,472,000
Commodities	982,388	1,007,570	1,651,650	1,587,951	1,626,250
Capital Outlay	(45,950)	-	-	-	-
Debt Service	3,957,396	3,621,034	4,000,000	4,000,000	4,000,000
Non-Cash Expenditures	6,048,319	6,406,114	6,211,000	6,259,164	6,280,864
Other Financial Uses	-	-	-	-	-
<b>Total Program</b>	<b>21,859,950</b>	<b>21,824,791</b>	<b>24,093,152</b>	<b>24,193,652</b>	<b>24,272,620</b>

## 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

- Water Pollution Control will come under the Utilities and Transportation Bureau.
- 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Accounting Specialist I	2.00	2.00	2.00	1.00	1.00
Administrative Officer	1.00	1.00	1.00	1.00	1.00
Biologist	2.00	2.00	2.00	2.00	2.00
Biosolids Tech I	0.00	1.00	1.00	1.00	1.00
Biosolids Tech II	0.00	2.00	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	1.00	1.00	1.00	1.00
Engineer II	1.00	0.00	0.00	0.00	0.00
Environmental Tech I	0.00	0.00	0.00	0.00	0.00
Equipment Operator SL I	12.00	10.00	10.00	7.00	7.00
Equipment Operator II	3.00	2.00	2.00	0.00	0.00
Equipment Operator III	9.00	7.00	7.00	9.00	9.00
I&I CCTV SL I	2.00	0.00	0.00	0.00	0.00
I&I CCTV SL II	2.00	4.00	4.00	4.00	4.00
Infrastructure Support	4.00	3.00	3.00	3.00	3.00
Maintenance Mechanic I	2.00	3.00	3.00	3.00	3.00
Maintenance Mechanic II	5.00	5.00	5.00	3.00	3.00
Maintenance Mechanic III	4.00	3.00	3.00	5.00	5.00
Manager, Laboratory	1.00	1.00	1.00	1.00	1.00
Manager, WPC Operations	1.00	1.00	1.00	1.00	1.00
Office Assistant III	2.00	2.00	2.00	2.00	2.00
WPC Plant Operator I	1.00	2.00	2.00	1.00	0.00
WPC Plant Operator II	2.00	2.00	2.00	2.00	3.00
WPC Plant Operator IV	12.00	12.00	12.00	13.00	13.00
Superintendent of WPC	1.00	1.00	1.00	1.00	1.00
Supervisor II	0.00	1.00	1.00	1.00	1.00
Supervisor III	2.00	2.00	2.00	2.00	2.00
<b>Total Program FTEs</b>	<b>76.00</b>	<b>75.00</b>	<b>75.00</b>	<b>71.00</b>	<b>71.00</b>

# Stormwater Utility Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,198,573	1,383,545	1,545,786	1,529,525	1,554,246
Contractual Services	1,260,537	1,515,633	1,714,564	1,715,749	1,694,143
Other Payments/Costs	460,320	477,400	635,000	635,000	501,000
Commodities	180,562	152,785	391,800	302,500	268,900
Capital Outlay	63,633	-	-	-	-
Debt Service	568,426	550,676	600,000	600,000	600,000
Non-Cash Expenditures	1,035,098	1,048,628	1,090,000	1,175,160	1,364,366
Other Financial Uses	-	51,879	-	-	-
<b>Total Program</b>	<b>4,767,149</b>	<b>5,180,546</b>	<b>5,977,150</b>	<b>5,957,934</b>	<b>5,982,655</b>

## 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Engineering Tech I	2.00	1.00	1.00	0.00	0.00
Environmental Tech	3.00	4.00	4.00	3.00	3.00
Equipment Operator I	5.00	5.00	5.00	4.00	4.00
Equipment Operator II	1.00	3.00	3.00	1.00	1.00
Equipment Operator III	0.00	0.00	0.00	3.00	3.00
Erosion Control Inspectors	0.00	2.00	2.00	2.00	2.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Infrastructure Support MN	1.00	2.00	2.00	2.00	2.00
Project Manager	0.00	0.00	0.00	1.00	1.00
Supervisor II	1.00	0.00	0.00	0.00	0.00
Manager, WPC	1.00	1.00	1.00	1.00	1.00
<b>Total Program FTEs</b>	<b>15.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>

• Stormwater will be part of the new Utilities and Transportation Bureau .

# **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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Zoo	2,239,611	2,363,775	2,542,645	2,531,439	2,169,885
<b>Total Expenditures</b>	<b>2,239,611</b>	<b>2,363,775</b>	<b>2,542,645</b>	<b>2,531,439</b>	<b>2,169,885</b>
<b>Percent Change</b>		5.5%	7.6%	7.1%	-14.7%
<i>Financing</i>					
General Fund	-	-	2,373,780	2,421,205	2,169,885
Zoo Fund	2,239,611	2,363,775	168,865	110,234	-
<b>Total Financing</b>	<b>2,239,611</b>	<b>2,363,775</b>	<b>168,865</b>	<b>110,234</b>	<b>2,169,885</b>

## Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Zoo	32.50	32.50	32.50	30.00	28.00
<b>Total FTEs</b>	<b>32.50</b>	<b>32.50</b>	<b>32.50</b>	<b>30.00</b>	<b>28.00</b>

## Significant Features

- The Zoo has been reduced by 4.5 positions from the 2010 Adopted level. A total of 6.0 FTE mid-level management and support staff has been reduced while animal care staff has been increased.
- The Zoo reports to the City Manager related to the re-organization of Public Works.
- For 2010, a 1.5% increase is budgeted for non-union employees. Those covered by a union contract will receive increases agreed to in their contract.

# Topeka Zoo Program Details

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	1,544,599	1,577,601	1,578,973	1,626,398	1,375,078
Contractual Services	421,451	479,131	494,825	494,825	494,825
Other Payments/Costs	28,473	31,030	28,000	28,000	28,000
Commodities	242,274	272,320	262,582	262,582	262,582
Capital Outlay	2,814	3,693	9,400	9,400	9,400
Other Financial Uses	-	-	168,865	110,234	-
Contingency	-	-	-	-	-
<b>Total Program</b>	<b>2,239,611</b>	<b>2,363,775</b>	<b>2,542,645</b>	<b>2,531,439</b>	<b>2,169,885</b>

## Discussion

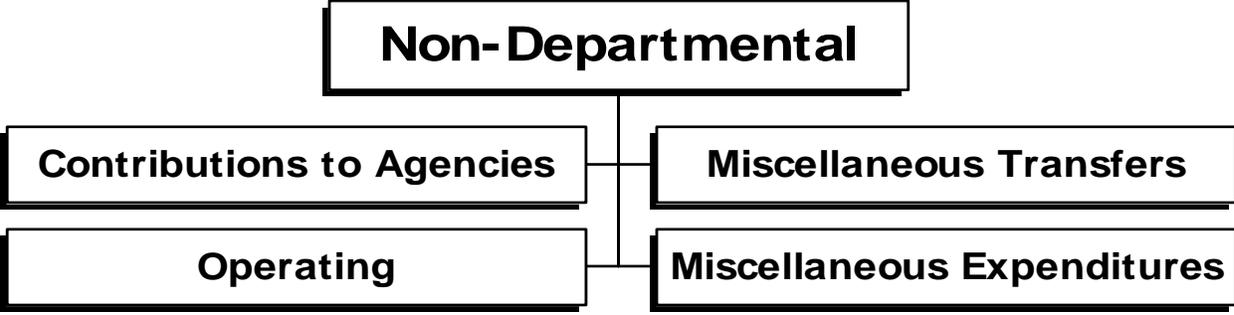
- The Topeka Zoo provides visitors with opportunities to:
  - 1) Learn more about the natural world;
  - 2) Increase scientific knowledge that benefits conservation; and
  - 3) Support conservation of endangered animal populations and their habitat; and
  - 4) Participate actively in improving the quality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

## Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
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	2.00	2.00	2.00	2.00	2.00
Maintenance Worker III	1.00	2.00	2.00	2.00	2.00
Facilities Manager	1.00	1.00	1.00	0.00	0.00
Office Assistant II	2.50	2.50	2.50	2.50	1.50
Recreation Specialist I	1.00	1.00	1.00	0.50	0.50
Education Specialist I	1.00	1.00	1.00	1.00	1.00
Education Specialist II	1.00	1.00	1.00	0.00	0.00
Supervisor I	1.00	1.00	1.00	1.00	0.00
Supervisor II	1.00	0.00	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	0.00	0.00
Zoo Director	1.00	1.00	1.00	1.00	1.00
Zoo Keeper I	5.00	4.00	4.00	6.00	6.00
Zoo Keeper II	6.00	7.00	7.00	9.00	9.00
Zoo Lead Keeper	2.00	2.00	2.00	0.00	0.00
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	0.00	0.00
<b>Total Program FTEs</b>	<b>32.50</b>	<b>32.50</b>	<b>32.50</b>	<b>30.00</b>	<b>28.00</b>

## Notes on Budget and Personnel

- None.



# 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 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
<i>Expenditures</i>					
Contributions/Agencies	3,676,507	3,176,327	3,347,684	3,052,053	2,728,000
Misc. Expenditures	(977,371)	138,447	9,039,318	2,169,442	7,425,007
Misc. Operating Transfers	1,698,011	130,000	-	-	-
Non-Dept, Operating	45,653,699	42,889,324	63,574,181	59,920,125	62,554,013
<b>Total Expenditures</b>	<b>50,050,846</b>	<b>46,334,098</b>	<b>75,961,183</b>	<b>65,141,620</b>	<b>72,707,020</b>
<b>Percent Change</b>		-7.4%	63.9%	40.6%	-4.3%
<i>Financing</i>					
General Fund	2,367,985	1,262,531	10,235,702	3,365,826	8,322,507
Trans. Guest Tax Fund	2,029,162	2,182,243	2,151,300	1,855,669	1,830,500
Other Fund Sources	45,653,699	42,889,324	63,574,181	59,920,125	62,554,013
<b>Total Financing</b>	<b>50,050,846</b>	<b>46,334,098</b>	<b>75,961,183</b>	<b>65,141,620</b>	<b>72,707,020</b>

## Personnel Summary by Program (in Full-Time Equivalents)

There are no FTE positions in this Department.

## Significant Features

- An 6.5 percent ending balance of revenue is budgeted for the General Fund in 2011, totaling \$5.2 million as a contingency.
- 
- \$1.35 million in grant funding is provided for 2011 from the Transient Guest Tax Fund and \$0.9 million from the General Fund.

# Miscellaneous Expenditures Details-General Fund

## Budget Summary by Expenditure Category

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	50,185	19,665	(984,350)	15,774	89,039
Contractual Services	267,643	1,173,897	733,168	733,168	1,065,468
Other Payments/Costs	20,000	-	20,000	20,000	70,000
Commodities	3,198	35,035	500	500	500
Care of Prisoners	976,917	824,554	900,000	900,000	900,000
Demolition of Unsafe Structures	-	-	200,000	100,000	100,000
Capital Outlay	-	-	1,550,000	400,000	-
Non-Cash Expenditures	126,496	137,095	-	-	-
Vacancy Credits	(2,421,810)	(2,051,799)	-	-	-
General Fund Contingency	-	-	6,620,000	-	5,200,000
<b>Total Program</b>	<b>(977,371)</b>	<b>138,447</b>	<b>9,039,318</b>	<b>2,169,442</b>	<b>7,425,007</b>
General Fund	(977,371)	138,447	9,039,318	2,169,442	7,425,007
<b>Total Revenues</b>	<b>(977,371)</b>	<b>138,447</b>	<b>9,039,318</b>	<b>2,169,442</b>	<b>7,425,007</b>

## 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.

## 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 called for the elimination of \$1.0 million worth of positions. This has been accomplished and its impact is distributed among the departments.
- \$200,000 budgeted for the removal of unsafe structures in 2010 has been reduced to \$100,000. The same amount is recommended for 2011.
- The 2010 Adopted Budget contained \$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 revised estimated eliminates all of that funding except for \$150,000 for police cars financed by the sale of a helicopter, and \$250,000 for building repair or other needs.
- 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.
- 2011 includes \$50,000 to cover City election costs.

# Miscellaneous Operating Transfers Details

## Budget Summary by Agency

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Arts Fund	-	-	-	-	-
Unsafe Structures Fund	200,000	75,000	-	-	-
Capital Improvements Projects	800,000	55,000	-	-	-
Parks and Recreation Fund	467,032	-	-	-	-
Zoo Fund	230,979	-	-	-	-
Non-Cash Expenditures	-	-	-	-	-
<b>Total Program</b>	<b>1,698,011</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
General Fund	1,698,011	130,000	-	-	-
<b>Total Revenues</b>	<b>1,698,011</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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

- The City Council opted not to make the \$100,000 transfer to the Arts Fund for 2011.
- The consolidation of funds in 2010 made other transfers unnecessary.

# Contributions to Agencies Details--General Fund

## Budget Summary by Agency

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Topeka Performing Arts Center	450,000	100,000	250,000	250,000	187,500
Youth & Social Service Grants	277,029	190,571	187,871	187,871	141,000
Community First-Abbot Center	167,000	133,600	133,600	133,600	100,200
Downtown Topeka, Inc	125,000	125,000	100,000	100,000	75,000
Topeka Cemetery Association	119,000	80,000	100,000	100,000	75,000
Community Resource Council	102,771	95,577	95,577	95,577	71,700
Project Health Access	100,000	80,000	80,000	80,000	60,000
Housing and Credit Counseling	78,000	62,400	62,400	62,400	46,800
Rochester Cemetery	60,000	-	60,000	60,000	45,000
KCSL SNCO Family Resource Ctr.	55,000	44,000	44,000	44,000	33,000
Success by Six	41,545	33,236	33,236	33,236	25,000
Battered Women's Task Force	30,000	24,000	24,000	24,000	18,000
Jayhawk AAA	27,000	13,700	13,700	13,700	10,300
Keep America Beautiful	15,000	12,000	12,000	12,000	9,000
<b>Total Program</b>	<b>1,647,345</b>	<b>994,084</b>	<b>1,196,384</b>	<b>1,196,384</b>	<b>897,500</b>
General Fund	1,647,345	994,084	1,196,384	1,196,384	897,500
<b>Total Revenues</b>	<b>1,647,345</b>	<b>994,084</b>	<b>1,196,384</b>	<b>1,196,384</b>	<b>897,500</b>

## 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

- Grant funding is reduced by 25 percent to continue the phase out begun in 2009.

# Contributions to Agencies Details--Transient Guest Tax Fund

## Budget Summary by Agency

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Visit Topeka, Inc.	800,000	800,000	1,204,000	1,039,500	960,000
Heartland Park	-	-	350,000	302,250	300,000
Expo Centre Marketing	-	-	75,000	64,750	50,000
General Fund Transfer	60,000	53,000	201,500	174,000	200,000
Great Overland Station	200,000	200,000	200,000	200,000	200,000
Historic Preservation Fund Transfer	106,159	131,243	120,800	75,169	80,500
Sunflower Soccer Assn. Improvements	-	-	-	-	40,000
Tourism Development Grants	663,003	820,500	-	-	-
Parks and Recreation Fund Transfer	145,000	129,000	-	-	-
Zoo Fund Transfer	55,000	48,500	-	-	-
<b>Total Program</b>	<b>2,029,162</b>	<b>2,182,243</b>	<b>2,151,300</b>	<b>1,855,669</b>	<b>1,830,500</b>
Transient Guest Tax Fund	2,029,162	2,182,243	2,151,300	1,855,669	1,830,500
<b>Total Revenues</b>	<b>2,029,162</b>	<b>2,182,243</b>	<b>2,151,300</b>	<b>1,855,669</b>	<b>1,830,500</b>

## 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 \$1,850,000 for both 2010 and 2011. This is \$100,000 less than originally estimated. Transient Guest Tax collections have been hit by the economic downturn. 2009 receipts were just over \$1.7 million, about \$300,000 less than 2008. 2010 distributions have been reduced and may need further downward adjustment.
- The City Council approved \$40,000 for 2011 to assist Sunflower Soccer Association in its plan to establish sewer service at its complex as well as build a recreational event center. The commitment will need to continue for approximately 20 years assuming SSA is successful in implementing its plan.

# Non-Departmental, Operating Details

## Budget Summary by Agency

	Actual 2008	Actual 2009	Adopted 2010	Estimated 2010	Adopted 2011
Personnel Services	604,774	359,189	1,199,105	1,179,646	782,232
Contractual Services	1,696,331	2,927,900	18,025,802	16,686,471	17,524,981
Other Payments & Costs	9,525,883	10,580,862	10,860,000	10,625,000	11,865,000
Commodities	1,135	29,583	84,500	84,500	237,170
Capital Outlay	33,227	479,685	483,128	165,917	290,000
Debt Service	24,416,769	20,435,794	22,276,507	20,713,929	21,650,752
Other Financial Uses	9,375,580	8,076,311	10,645,139	10,464,662	9,703,878
Contingency	-	-	-	-	500,000
<b>Total Program</b>	<b>45,653,699</b>	<b>42,889,324</b>	<b>63,574,181</b>	<b>59,920,125</b>	<b>62,554,013</b>
Non-General Fund Sources	45,653,699	42,889,324	63,574,181	59,920,125	62,554,013
<b>Total Revenues</b>	<b>45,653,699</b>	<b>42,889,324</b>	<b>63,574,181</b>	<b>59,920,125</b>	<b>62,554,013</b>

## 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
- 230---General Improvement (discontinued 2010)
- 232---Law Enforcement
- 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 2011 and 2012 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 beginning in 2009. The rationale for the change was that the passage of the City half-cent sales tax for the repair and improvement of existing streets would allow all repair work to be financed with sales tax rather than G.O. bonds.

## Impact of Capital Improvement Projects on Operating Budget

The projects approved for 2011-12 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 2011-12 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

**PS07 – Shunga Pump Station Emergency Backup Repair.** To comply with an EPA order, this project will design and install a self-contained emergency backup power system for the Shunga Pump Station. Funding of \$250,000 is provided in 2011 and \$750,000 in 2012.

**South Kansas River Pump Station – Phase I.** For 2011 \$5.0 million is budgeted, with \$2,449,089 to follow in 2011. The project is financed with a Recovery Zone Development Bond which provides a rebate equal to 40 percent of the interest cost from the federal government as part of the American Recovery and Reinvestment Act (ARRA). The project includes the design and construction of major rehabilitation efforts for the pump station. The project will allow for the demolition of the Potwin Pump Station and enhance odor control.

**Northland I Pump Station Replacement.** At a total cost of \$1.4 million 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, \$0.4 million is from 2010 and \$1.0 million is from 2011 financed by revenue bonds.

**Oakland Waster Treatment Plant – Biofilter.** The Biofilter is a four cell 24,000 square foot area that controls the odor produced as part of the treatment process. The project will replace the existing odor control media at the Oakland Plant. The Biofilter is a four cell 24,000 square foot area that controls the odor produced as part of the treatment process. Cost of the project is \$1.1 million from revenue bond proceeds in 2011.

**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 wet weather flow prior to discharge to the Kansas River. The project cost is \$1.4 million between 2011 and 2012 financed with revenue bonds.

# Capital Improvements Budget

---

**Oakland Wastewater Treatment Plant Emergency Backup Power.** The project will provide a self-contained emergency backup power system for the preliminary treatment process. The system will address power failures which are resulting in clogged mechanical bar screens. This can cause in-plant spills of wastewater. The budget for the project is \$300,000 paid by revenue bonds in 2011.

**North Topeka Pump Station.** \$750,000 million is scheduled for both 2011 and 2012 to replace the wetwell, pumps, controls and electrical service for this aging buried can pump station. The project is to be financed by revenue bonds.

**Southwest Interceptor.** Financed by a combination of Revenue Bonds and contributions from a developer and USD 437, \$913,976 was provided in 2010, with another \$1,046,024 in 2011 to extend the southwest interceptor from Colly Creek area to SW 61<sup>st</sup> 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.

**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.

**South Kansas Pump Station – Phase II.** The second phase of the South Kansas project will rebuild and rehabilitate the Potwin Pump Station. The project will also construct a new interceptor to divert flow from the South Kansas River Pump Station to the new Potwin Pump Station to control overflows. Cost of Phase II is projected at \$6.5 million over a three year span, financed by revenue bonds.

**Oakland Wastewater Treatment Plant Solids Handling.** The City plans to finance this \$7.3 million project with revenue bonds. The project will begin in 2011 with design and planning and finish in 2013. The project will install a new operational process for solids handling. The newer technologies will improve the process and may allow for increased use of methane at the facility.

**Grant/Jefferson Pump Station Rehabilitation.** This is a major project that spans four years at a total cost of 12.5 million. Data compiled from monitoring and flow of the North Topeka Sanitary Sewers that flow to this pump station demonstrated the need for rehabilitating the station. The project will reduce costs for maintenance and repairs at the station and increase reliability. For 2011 and 2012, \$0.3 million and \$1.7 million are provided, respectively, with the remaining \$10.5 million scheduled for 2013 and 2014. The project will be financed by revenue bonds.

**Rehabilitation and Replacement of Main Interceptor.** Many of the main interceptors are old and deteriorating, with some in excess of 100 years old. This is a major maintenance project of \$5.0 million financed by revenue bonds, with \$750,000 in 2012 and \$4.25 million in 2013. The project will involve the evaluation of the existing interceptor network and then provide rehabilitation or replacement.

**Inflow and Infiltration Correction Program.** This is an ongoing maintenance program, with \$500,000 in 2011 and \$1.0 million provided annually thereafter. 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.

**Rehabilitation and Replacement of Sanitary Sewer.** This is an annual maintenance program to repair and replace deteriorating or failing sanitary sewer systems associated with the residential and smaller commercial areas in the City. The program will allow replacement before failure, which could cause major property damage or public health concerns. An annual amount of \$500,000 is provided.

**Rehabilitation and Replacement of Pump Stations.** \$500,000 is scheduled in 2011 and 2012 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.

# Capital Improvements Budget

---

**Levee System Rehabilitation.** 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 provides a total of \$7,748,000 over the next four years, from operating funds, including \$1,444,000 for 2011 and \$2,101,000 in 2012. Another \$502,000 was scheduled for 2010 bringing the total to \$8.25 million. The Corps of Engineers is expected to pay a portion of the project costs exclusive of those in the CIP.

**Levee Repairs.** The Corps of Engineers performed a Periodic Inspection of the Federal Levees with the City of Topeka in the spring of 2010. A general list of deficiencies was provided with a detailed report due late in 2010. The \$2.0 million from the operations budget in 2011 should make the modifications necessary as defined in the report.

**Southeast 29<sup>th</sup> Street Piping Replacement – Phase I and II.** A total of \$935,000 is provided in 2011 to replace 400 feet of large diameter pipe under a parking lot which serves several businesses. The parking lot has failed slightly in several locations over the existing piping structure due to separation of the pipes. The project will be financed with revenue bonds.

**Woodbury Court.** The project provides an advanced modeling of the channel running from West Lake at Gage Park to the Hayden School ballfield entrance. The project is designed to relieve flooding and erosion concerns of landowners in this area and improve capacity for stormwater flow. \$250,000 is provided in 2011 and \$150,000 in 2012.

**Source Water Protection “Wanamaker Wetlands”.** An amount of \$400,000 in 2011 has been designated to develop 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. 2011 is the second year of the project, with \$600,000 devoted in 2010, both from the operating budget.

**City Park Pump Station.** This pump station was constructed in 1956 to discharge stormwater into the Kansas River and still has all of the original equipment. This project will provide design and installation of a modern and more efficient motor control system. It will reduce maintenance costs and provide a more reliable system. There is \$200,000 from 2011 and \$1.0 million in 2012 financed by revenue bonds.

**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 2012 there is \$200,000 allotted from operating funds.

**Retrofit/New Storm Sewer System.** This project provides \$750,000 in 2011 and \$1.0 million in each following 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.

## 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 \$3,660,000 is provided for the project in 2011. The project will be financed with revenue bonds.

**Waterline Extension along Fairlawn to 41<sup>st</sup> & Wanamaker.** This project will install a new 18 inch main to improve supply and reliability to the west area of the City in 2011. Cost of \$2,040,000 will be financed with revenue bonds. Maintenance costs will increase incrementally over time.

**Reo from Kansas Ave. to Topeka Blvd. South.** Financed by \$717,500 from Revenue Bonds for 2012, this project will install new twelve inch mains to provide supply and reliability to the northern areas. The project is expected to run two years.

# Capital Improvements Budget

---

**South Elevated Tank—65<sup>th</sup> Street.** This project, financed by \$4,970,000 from revenue bonds, will construct a new 2 million gallon elevated water storage tank beginning in 2012. The tank will support a planned industrial park and the accompanying development.

**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.** In 2010, the City authorized a 10-year lease purchase agreement for seven new fire trucks. The City had fallen behind on replacement of fire trucks and needed to take this step to insure the safety and security of citizens and firefighters. The lease purchase agreement totaled \$2.9 million. The annual payments will be \$350,467 beginning in 2011.

**Fleet Replacement.** No monies from the General Fund were made available for replacement of police and other vehicles in 2010 or 2011 because of budget cuts. It is planned to provide an appropriation of \$600,000 for vehicles in 2012 assuming some level of recovery in the economy.

**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.

**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. \$12,190,000 is projected for 2011 and \$12,390,000 for 2012.

**ADA Street Curb Repair.** A total of \$300,000 is authorized for both 2011 and 2012 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 had traditionally been financed by General Obligation Bonds.

**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. \$500,000 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 2011, \$250,000 is devoted to alley repairs, with another \$250,000 for 2012.

**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 had been financed with property tax and motor fuels tax dollars. Beginning in 2010, the program was financed from half-cent sales tax, with \$60,000 scheduled for both 2011 and 2012. The program assists property owners to bring their sidewalks up to city standards.

**Federal Fund Exchange.** This is a new funding source made available by the Kansas Department of Transportation with federal dollars from prior year allotments. These funds will allow the City to pursue major street projects that are outside the limitations set for the half-cent sales tax revenue and outside the \$9.0 million general obligation bond limit.

**Bridge—SW 49<sup>th</sup> West of Topeka Boulevard.** The project will replace the aging and deteriorated bridge on SW 49<sup>th</sup> located about 750 feet west of Topeka Boulevard. 2010 included \$154,000 from general obligation bonds to obtain right-of-way and construction is funded with \$946,000 from federal sources in 2012. Funding over the three year period totals \$1.1 million.

**Bridge on Cherokee Street over Ward Creek.** This project will replace a bridge that is in poor condition. Design is set for 2012 with \$80,000. Right-of-way acquisition and construction will follow in 2013 and 2014 at a cost of \$770,000 from federal dollars and \$300,000 from general obligation bonds.

# Capital Improvements Budget

---

**Wanamaker Road—SW 29<sup>th</sup> Street to SW 37<sup>th</sup> Street.** This project will widen Wanamaker Road, a major thorough-fare. The existing two lane pavement will be removed and replaced with five lane pavement, curb and gutter, sidewalk, and drainage structures. In addition, the bridge will be widened. The project will improve the street capacity and safety to better serve the public and the projected traffic volume generated by future development in the southwest area of Topeka. A total of \$6.2 million is provided, with \$0.6 million in 2011 and the \$5.6 million in 2012.

**SW 10<sup>th</sup> Street—Gage Blvd. to Fairlawn Road.** This project will take a section of two-lane section of street and widen it to 5 lanes with curb and gutter, sidewalk and drainage ditches. The completion of the Discovery Center in Gage Park will increase traffic volume. Cost of the project totals \$6.0 million over three years beginning in 2011 with \$450,000, \$150,000 in 2012 and \$5.4 million in 2013.

**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 2011 and \$1.4 million for 2012 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.

**Boiler Replacement.** The project replaces one of two boilers at City Hall at a cost of \$199,250 in 2011.

**City Facility Rehabilitation and Repair.** The project provides \$427,000 in 2011 to perform major maintenance on City facilities.

## Fire Department

**Build Fire Station #13.** The project provides \$116,600 in 2011 and \$3,551,000 in 2012 for the design and construction of a new fire station on the west side of Topeka. Land for the facility has been donated by the Sisters of Charity of Leavenworth Health System. 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 Engine Company Apparatus.** In 2012 \$487,500 is provided to purchase one replacement fire truck, Engine Six, as part of the fleet replacement program.

## Traffic Signals

**STP Safety Projects.** The Kansas Department of Transportation (KDOT) evaluates and selects high accident locations for state and federal funding. Possible improvements could include installation of a traffic signal, a roundabout intersection, or construction of additional turn lanes. For both 2011 and 2012, there is \$185,000 from G.O. bonds and \$745,000 from KDOT. The projects will provide a net reduction in operating costs.

**Signals Replacement.** This project provides \$640,000 in 2011 and 2012 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 2011 and 2012, \$100,000 is provided for Complete Streets and \$150,000 for Infill Sidewalks.

**Capital District Project.** A public-private partnership has formed through Heartland Visioning for the re-development of the downtown area. For the first four-block phase the CIP includes a total of \$5.0 million, with \$1.0 million in 2011 and \$3.0 million each in 2012 and 2013. The business sector, which financed a series of design charrettes for the project, plans to provide another \$0.5 million for the project.

# Capital Improvements Budget

---

## Parks and Recreation Department

**Trail Development.** For 2012, \$425,000 is combined from GO bond sources with \$1,408,000 federal transportation enhancement monies and \$400,000 from the Overland Station Project (Transient Guest Tax Funds) for the development of levee trails on the North and South sides of the Kansas River. 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. Future maintenance costs will increase to maintain the expanded system.

**Playground Equipment.** To replace old play structures at various locations around the City, \$250,000 is approved for 2011 and \$100,000 for 2012. The 2012 project will renovate the Playland area at Gage Park in conjunction with the new Discovery Center which will open in Gage Park. 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.

**Gage Park ADA Walkways.** The project provides \$202,884 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 \$500 annually.

**Park Restrooms at Major Palm.** The project cost of \$120,000 would refurbish and make ADA compliant restrooms at Major Palm Park, which is used by citizens for various recreational activities including a new dog park in 2011. The project is scheduled for 2011.

**Maintenance and ADA at Oakland Pool.** This project will provide \$100,000 for major maintenance and ADA improvements at this pool in 2011.

**Golf Course Irrigation Replacement.** An amount of \$950,000 is provided to replace the irrigation system at Cypress Ridge Golf Course. The new system will allow for variation in watering times and locations. The system will be able to be operated centrally from a desktop computer.

**Athletic Complex Renovations.** The project, which has a cost of \$130,000 in 2011, would make a variety of improvements to the softball facilities at Rueger Park and Felker Park. Maintenance of the improvements would cost \$2,500 annually.

**Oakland-Garfield Centers Gym Floor Replacements.** The project will install a 7,500 square foot wood floor over the synthetic gym floor at the Oakland Community Center and a 4,700 wood gym floor at the Garfield Center. A properly maintained wood floor will provide many years of service and a better playing surface. The cost of the project is \$208,000 and annual operating costs are expected to increase by \$3,500 to strip and refinish the floor.

## Zoo

**Tropical Rain Forest Roof.** For 2011, \$2,299,776 is included to replace the acrylic roof on this building. The building and roof were constructed in 1974 and the roof is showing serious deterioration. The replacement will enhance the security for the animals housed in the structure and prove to be more energy efficient.

**Zoo Necropsy Room.** The project provides \$112,115 in 2011 to construct a new necropsy room to come into compliance with Association of Zoos and Aquariums standards. These standards require a separate facility for necropsies to prevent cross-contamination of contagions to the rest of the animal collection. The new facility will increase operating costs by \$9,600 per year.

**Zoo Security.** This project will enhance security at the zoo by replacing almost 2,200 feet of fencing, dog proofing that fence, and add motion sensors and lighting. To accomplish this, \$170,034 is included in 2011. Additional operating costs of \$720 for phone lines for the monitoring system will be incurred.

**Zoo Asphalt Repair and Replacement.** For 2011, \$122,237 is provided to replace or repair deteriorated asphalt on service roads and zoo grounds. This will enhance the appearance of the zoo and add to the longevity of the trafficways.

# Capital Improvements Budget

2011 - 2015 Capital Improvement Program	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Adopted 2015	Other Source	Other Contrib.
<b>Enterprise Funded Projects</b>							
<b>Pub Wrks/Water Pollution Control Fund</b>							
PS07-Shunga PS Emerg. Backup Power	250,000	750,000	-	-	-		
South Kansas Pump Station - Phase I	5,000,000	2,449,089	-	-	-	RZEBD Bond	
Northland I Pump Station Replacement	1,000,000	-	-	-	-	Rev Bond	
Oakland WWTP - Biofilter	1,100,000	-	-	-	-	Rev Bond	
Oakland WWTP UV Expansion	1,000,000	400,000	-	-	-	Rev Bond	
Oakland WWTP - Emerg. Backup Power	300,000	-	-	-	-	Rev Bond	
N Topeka Pump Station	750,000	750,000	-	-	-	Rev Bond	
Southwest Interceptor	1,046,024	-	-	-	-	Bond/Devlper	460,000
Rehab/Replace Adams Interceptor	300,000	4,000,000	4,000,000	-	-	Rev Bond	
South Kansas Pump Station - Phase II	700,000	3,800,000	2,000,000	-	-	Rev Bond	
Oakland WWTP Solids Handling	300,000	2,000,000	5,000,000	-	-	Rev Bond	
Grant/Jefferson Pump Station Rehab	300,000	1,700,000	6,000,000	4,500,000	-	Rev Bond	
Rehab/Replace Main Interceptor	-	750,000	4,250,000	-	-	Rev Bond	
NTWWTP Rehab & Nutrient Removal	-	-	750,000	4,250,000	-	Rev Bond	
Oakland WWTP Digester Gas Utilization	-	-	-	2,000,000	2,700,000	Rev Bond	
Rehab/Replace Main Interceptor	-	-	-	750,000	4,250,000	Rev Bond	
Rehab/Replace Major Pump Station	-	-	-	-	5,000,000	Rev Bond	
Inflow/Infiltration Correction Prg.	500,000	1,000,000	1,000,000	1,000,000	1,000,000	Operations	
Rehab/Replace of Sanitary Sewer	500,000	500,000	500,000	500,000	500,000	Operations	
Rehab/Replace Pump Stations	500,000	500,000	1,000,000	1,000,000	1,000,000	Operations	
New Sanitary Sewer Service Extension	-	-	-	1,000,000	1,000,000	Operations	
Subtotal Water Pollution Control	13,546,024	18,599,089	24,500,000	15,000,000	15,450,000		
<b>Public Works/Stormwater Fund</b>							
Hwy 24 Storm Project	-	-	-	-	-		
Levee System Rehab	1,444,000	2,101,000	2,101,000	2,102,000	-	Operations	
Levee Repairs	2,000,000	-	-	-	-	Operations	
SE 29th St Piping Replacement-Phase I	235,000	-	-	-	-	Rev Bond	
SE 29th St Piping Replacement-Phase II	700,000	-	-	-	-	Rev Bond	
Woodbury Ct	250,000	150,000	-	-	-	Rev Bond	
Source Water Protection "Wanamaker Wetlands"	400,000	-	-	-	-	Operations	
City Park Pump Station	200,000	1,000,000	-	-	-	Rev Bond	
Heartland Prk BMP	-	200,000	-	-	-	Operations	
Retrofit/New Storm Sewer System	750,000	1,000,000	2,000,000	2,000,000	2,000,000	Operations	
Subtotal Stormwater	5,979,000	4,451,000	4,101,000	4,102,000	2,000,000		
<b>Public Works/Water Fund</b>							
Disinfection Modification at WTP	3,660,000	-	-	-	-	Rev Bonds	-
Waterline Extension along Fairlawn to 41st and Wanamaker	2,040,000	-	-	-	-	SRF	
12th St from Monroe to California	-	-	2,906,000	-	-	Rev Bonds	-
Reo -Kansas Ave to Topeka Blvd	-	717,500	-	-	-	Rev Bonds	
Water Treatment Plant Rehabilitation	-	-	-	-	4,265,025	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	-	-	-	665,225	-	Rev Bonds	
17th & Belle Pressure Improvement	-	-	-	300,000	-	Rev Bonds	
Berryton Rd 50th to 53rd	-	-	240,000	-	-	Rev Bonds	
37th St. - Kentucky to California	-	-	445,000	-	-	Rev Bonds	
South Elevated Tank - 65th Street	-	4,970,000	-	-	-	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	

# Capital Improvements Budget

2011 - 2015 Capital Improvement Program	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Adopted 2015	Other Source	Other Contrib.
<i>Water Fund continued...</i>							
Southeast Elevated Tank	-	-	-	985,000	-	Rev Bonds	
Kirklawn Booster St-Modify Pump Units	-	-	-	352,000	-	Rev Bonds	
Burlingame, 49th to 57th, E to Tpk Blvd					1,913,000	Rev Bonds	
57th & Wenger to 65th & Westview					1,075,000	Rev Bonds	
57th & Topeka Blvd to University Blvd to 65th and Westview Rd					1,515,000	Rev Bonds	
Fairlawn Booster St-New East Pump					550,000	Rev Bonds	
Meriden Booster Station					406,000	Rev Bonds	
Subtotal Water	5,700,000	5,687,500	5,390,000	10,219,225	4,265,025	Rev Bonds	

<b>Sub-Total Enterprise Fund</b>	<b>25,225,024</b>	<b>28,737,589</b>	<b>33,991,000</b>	<b>29,321,225</b>	<b>21,715,025</b>		
----------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	--	--

## General Fund

<b>Fire Department</b>							
Lease Purchase 7 Fire Trucks (10 yr)	350,467	350,467	350,467	350,467	350,467		
<b>Police Department</b>							
Fleet Replacement	-	600,000	500,000	400,000	400,000		
<b>Sub-Total General Fund</b>	<b>350,467</b>	<b>950,467</b>	<b>850,467</b>	<b>750,467</b>	<b>750,467</b>		

## Other Funding Sources

<b>City Half-Cent Sales Tax Street Repair</b>							
Neighborhood Infrastructure (2009)	-	-	-	-	-		
Engineering and Design (2009)	-	-	-	-	-		
Maintain & Improve Existing Streets	12,190,000	12,390,000	12,590,000	12,790,000	12,990,000		
ADA Street Curb Repair	300,000	300,000	300,000	300,000	300,000		
Curbs, Gutters and Street Repair	500,000	500,000	500,000	500,000	500,000		
Alley Repair	250,000	250,000	250,000	250,000	250,000		
Sidewalk Repair 50-50	60,000	60,000	60,000	60,000	60,000		
Subtotal Half-Cent Sales Tax	13,300,000	13,500,000	13,700,000	13,900,000	14,100,000		
<b>Federal Fund Exchange</b>							
Bridge SW 49th W of Topeka Blvd	-	946,000	-	-	-		
Bridge on Cherokee St over Ward Cr.	-	80,000	30,000	740,000	-		
Bridge on 3rd St over Ward Cr.	-	-	-	75,000	50,000		
Wanamaker Rd - SW 29th to SW 37th	600,000	5,600,000	-	-	-		
SW 10th Ave - Gage Blvd to Fairlawn Rd	450,000	150,000	5,400,000	-	-		
Subtotal Fed Fund Exchange	1,050,000	6,776,000	5,430,000	815,000	50,000		
<b>Sub-Total Other Funding Sources</b>	<b>14,350,000</b>	<b>20,276,000</b>	<b>19,130,000</b>	<b>14,715,000</b>	<b>14,150,000</b>		

# Capital Improvements Budget

2011 - 2015 Capital Improvement Program	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Adopted 2015	Other Source	Other Contrib.
<b>GO Bonded Projects</b>							
<b>Neighborhoods/Citywide</b>							
Neighborhood Infrastructure	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000		
Boiler Replacement City Hall	199,250	-	-	-	-		
City Parking Lot Improvements	-	-	219,780	-	-		
City Facility Rehabilitation and Repair	427,000	-	-	-	-		
Subtotal	2,026,250	1,400,000	1,619,780	1,400,000	1,400,000		
<b>Fire Department</b>							
Build Fire Station #13 (6th & Fairlawn)	116,600	3,551,000	-	-	-		
Purchase One Aerial Ladder Truck	-	-	-	-	1,300,000		
Purchase 1 Engine Co. Apparatus - Eng 6	-	487,500	-	-	-		
Build Fire Station - South	-	-	-	-	212,000		
Purchase 1 Engine Co. Apparatus - Trk 11	-	-	575,000	-	-		
Purchase 3 Pumper Apparatus	-	-	-	1,080,000	-		
Subtotal	116,600	4,038,500	575,000	1,080,000	1,512,000		
<b>Signals</b>							
Traffic Controller Upgrade	-	-	-	-	-		
STP Safety Projects	120,000	185,000	185,000	185,000	185,000	FHWA Safety	4,650,000
Signals Replacement	640,000	640,000	640,000	640,000	640,000		
Subtotal	760,000	825,000	825,000	825,000	825,000		
<b>Streets</b>							
Complete Streets	100,000	100,000	100,000	100,000	100,000		
Infill Sidewalks	150,000	150,000	150,000	150,000	150,000		
Capitol District Project	1,000,000	2,000,000	2,000,000	-	-		
US Hwy 24 and Topeka Blvd	-	-	1,590,000	-	-	State/Fed	5,750,000
Subtotal	1,250,000	2,250,000	3,840,000	250,000	250,000		
<b>Bridges</b>							
Bridge on Cherokee St over Ward Cr.	-	-	300,000	-	-		
Subtotal	-	-	300,000	-	-		
<b>Parks &amp; Recreation</b>							
Trail Development	-	425,000	100,000	100,000	100,000	Trans Enhanc	2,416,000
Playground Equipment	250,000	100,000	100,000	100,000	100,000		
Gage Park ADA Walkways	202,884	-	-	-	-		
Park Restrooms - M Palm	120,000	-	-	-	-		
New Pool -Crestview	-	-	-	2,000,000	-		
Maintenance & ADA at Oakland Pool	100,000	-	-	-	-		
Golf Course Irrigation Replacement	950,000	-	-	-	-		
Athletic Complex Renovations	130,000	-	-	-	-		
Oakland -Garfield Gym Floors	208,000	-	-	-	-		
Blaisdell Baby Pool Renovation/Upgrade	-	-	-	625,000	-		
Gage Park Mini-Train Replacement	-	-	-	600,000	-		
Snyders Cabin Replacement	-	-	-	400,000	-		
Gage Park Perimeter Walks	-	-	-	-	160,807		
ADA Upgrades	-	-	-	-	250,000		
Community Center Upgrades	-	-	-	-	1,400,000		
Subtotal	1,960,884	525,000	200,000	3,825,000	2,010,807		

# Capital Improvements Budget

2011 - 2015 Capital Improvement Program	Adopted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Adopted 2015	Other Source	Other Contrib.
<b>Zoo</b>							
Tropical Rain Forest Roof	2,299,776	-	-	-	-		
Zoo Necropsy Room	112,115	-	-	-	-		
Zoo Security	170,034	-	-	-	-		
Zoo Asphalt Repair/Replace	122,237	-	-	-	-		
Subtotal	2,704,162	-	-	-	-		
<b>Subtotal GO Bond Projects</b>	<b>8,817,896</b>	<b>9,038,500</b>	<b>7,359,780</b>	<b>7,380,000</b>	<b>5,997,807</b>		
Contingency					-		-
<b>TOTAL GO Bond PROJECTS</b>	<b>8,817,896</b>	<b>9,038,500</b>	<b>7,359,780</b>	<b>7,380,000</b>	<b>5,997,807</b>		
<b>Total Annual Target</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>		
<b>Difference Target to Subtotal</b>	<b>182,104</b>	<b>(38,500)</b>	<b>1,640,220</b>	<b>1,620,000</b>	<b>3,002,193</b>		
<b>Total CIP</b>	<b>48,743,387</b>	<b>59,002,556</b>	<b>61,331,247</b>	<b>52,166,692</b>	<b>42,613,299</b>		

# 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 Aa2 for General Obligation Bonds, MIG 1 for temporary notes, and Aa3 for Revenue Bonds.

## Debt Management

As of December 31, 2010 the City of Topeka will have accumulated a general obligation indebtedness of \$155 million. This level of debt requires principal and interest payments totaling \$18.4 million in 2011. Of the total general property tax levy assessed for 2011, 38.7 percent is to be used to retire general obligation debt. This is a decrease from 42.5 percent in 2010.

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 2011-2015 CIP is based on the new target level, with several years falling below the \$9.0 million target.

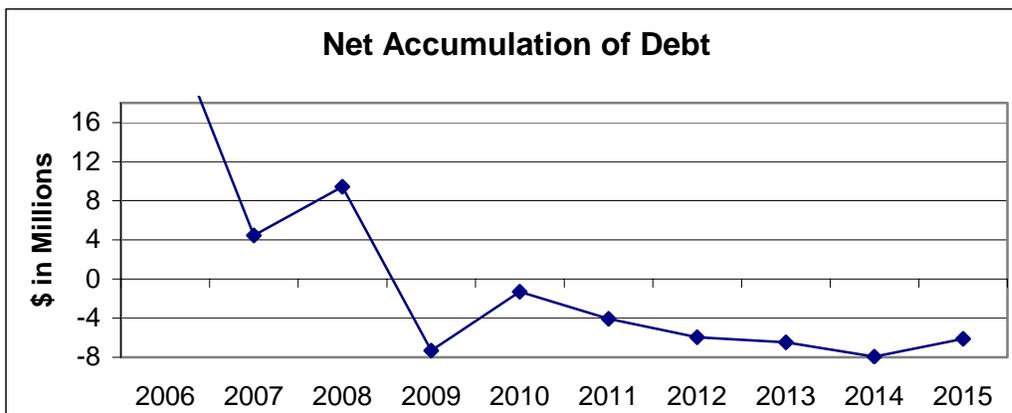
The tables on the next page are based on the approved general obligation bond financed capital improvements in the 2011-2015 CIP. The significant jump in new debt in 2005 is tied to the \$5.6 million financing of the purchase of the new Holliday office building and \$5.0 million of improvements for Heartland 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 \$9.0 million estimated for new debt for 2011 is the amount approved in the adopted 2010 capital budget. There are several significant improvement district projects that have been approved over the last few years that are currently financed with temporary notes. They will impact the model when they are permanently financed, 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 2006-2010 actual, 2011-2015 estimated

Year	Bonds Outstanding Jan 1	Issued		Retired	Bonds Outstanding Dec 31	Net Annual Accumulation
2006	138,245,000	37,485,000	2	10,095,000	165,635,000	27,390,000
2007	165,635,000	29,220,000	1	24,770,000	170,085,000	4,450,000
2008	170,085,000	24,570,000	1	15,160,000	179,495,000	9,410,000
2009	179,495,000	60,090,000	1	67,405,000	172,180,000	(7,315,000)
2010	172,180,000	41,205,000	1	42,505,000	170,880,000	(1,300,000)
<b>2011</b>	<b>170,880,000</b>	<b>9,008,300</b>		<b>13,088,736</b>	<b>166,799,564</b>	<b>(4,080,436)</b>
<b>2012</b>	<b>166,799,564</b>	<b>8,817,896</b>		<b>14,781,600</b>	<b>160,835,860</b>	<b>(5,963,704)</b>
<b>2013</b>	<b>160,835,860</b>	<b>9,038,500</b>		<b>15,507,384</b>	<b>154,366,976</b>	<b>(6,468,884)</b>
<b>2014</b>	<b>154,366,976</b>	<b>7,359,380</b>		<b>15,280,208</b>	<b>146,446,147</b>	<b>(7,920,828)</b>
<b>2015</b>	<b>146,446,147</b>	<b>7,380,000</b>		<b>13,497,171</b>	<b>140,328,976</b>	<b>(6,117,171)</b>

- notes: 1. includes **refunding** of existing debt to achieve future cost savings  
2. includes 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 2010 year-end indebtedness from utility revenue bonds will be \$123.45 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 the City's bond insurers. The expected year-end outstanding SRF debt is \$85 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 2010, the principal will be reduced to \$21.1 million.

## The Topeka Boulevard Bridge



The Topeka Boulevard Bridge, August 2008.

# Debt Management Information

---

## Statement of Bonded Indebtedness

As of December 31, 2009

### General Obligation Debt—Limited

---

Park Improvements	\$ 8,559,518
Public Building Improvements	12,252,207
Street Improvements	34,017,790
Trafficway Improvements	7,644,965
2004-A Pension Bonds	8,115,000
2009 temporary notes for above purposes	1,479,691
	<u>\$ 72,069,171</u>

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

---

Sanitary and Storm Sewer	\$5,181,714	
2006-B Parking Garage	7,285,000	
Sales Tax Revenue	23,675,000	
2006 STAR Bonds	10,155,000	
2006 TIF Bonds	5,655,000	
2009B Parking Garage portion	5,804,314	
Total Refunding Issues	67,509,492	
2009 temporary notes for above purposes	23,410,309	
Total General Obligation Debt:	<u>\$ 72,069,171</u>	<b>Total bonded debt</b> <b>\$ 195,855,000</b>

## Statement of Legal Debt Margin

As of December 31, 2009

Assessed Valuation	<u>\$1,129,941,608</u>
<small>(2009 equalized, included motor vehicle for bonded debt limitations as certified by Shawnee County Clerk October, 2009)</small>	
Legal Debt Limit : 30.00% of assessed valuation, KSA 10-308	338,982,482
Less: Outstanding debt subject to debt limit	72,069,171
Plus: Amount available in Debt Service Fund	<u>6,749,236</u>
Margin of Legal Debt:	<u>\$273,662,547</u>

# Debt Management Information

**City of Topeka, Kansas**  
**Schedule of Bonded Indebtedness by Category**  
**December 31, 2009**

Bond Series	Interest rates	Issue Date	Final maturity	Original Principal Amount	Principal Outstanding 01/01/2009	Issued	Retired	Refunded	Principal Outstanding 12/31/2009
<b>General obligation bonds (A)</b>									
<b>Building Improvements</b>									
2001A	4.05%-5.00%	03/01/01	08/15/21	\$ 6,240,000	\$ 5,975,000	\$ -	\$ 140,000	\$ 5,835,000	\$ -
2003A	1.80%-4.125%	03/01/03	08/15/17	523,019	330,019	-	38,733	291,286	-
2003B	2.375%-5.00%	08/14/03	08/15/18	7,090,315	3,449,258	-	944,610	2,504,648	-
2003C	2.70%-5.50%	11/24/03	08/15/23	4,331,205	3,571,073	-	179,422	3,391,651	-
2004B	3.10%-4.25%	10/07/04	08/15/20	9,388,630	7,136,030	-	558,680	6,577,350	-
2004C	3.10%-5.00%	11/23/04	08/15/24	118,531	99,738	-	4,655	95,083	-
2005A	3.30%-5.50%	02/17/05	08/15/25	5,635,000	5,005,000	-	220,000	-	4,785,000
2005B	3.50%-5.00%	11/29/05	08/15/25	1,127,949	1,127,949	-	5,993	-	1,121,956
2005C	4.88%-5.50%	11/29/05	08/15/15	5,070,000	3,675,000	-	470,000	-	3,205,000
2006A	4.00%-4.25%	11/28/06	08/15/26	13,670,000	1,317,654	-	51,262	-	1,266,392
2006B	4.00%-4.375	11/28/06	08/15/36	7,570,000	7,430,000	-	145,000	-	7,285,000
2007A	3.50% - 4.25%	02/28/07	08/15/21	4,453,563	4,089,653	-	20,480	-	4,069,173
2007D	4.00% - 4.50%	11/28/07	08/15/27	1,369,871	1,338,088	-	48,129	-	1,289,959
2008A	3.50% - 5.60%	10/29/08	08/15/30	1,601,828	1,601,828	-	17,277	-	1,584,551
2009A	2.50% - 4.00%	10/28/09	08/15/29	311,220	-	311,220	-	-	311,220
2009B	2.50% - 4.00%	10/28/09	08/15/31	18,596,777	-	18,596,777	-	-	18,596,777
				<u>87,097,908</u>	<u>46,146,290</u>	<u>18,907,997</u>	<u>2,844,241</u>	<u>18,695,018</u>	<u>43,515,028</u>
<b>Drainage Improvements</b>									
2007A	3.50% - 4.25%	02/28/07	08/15/21	313,773	288,134	-	1,443	-	286,691
2008A	3.50% - 5.60%	10/29/08	08/15/30	160,715	160,715	-	1,733	-	158,982
				<u>474,488</u>	<u>448,849</u>	<u>-</u>	<u>3,176</u>	<u>-</u>	<u>445,673</u>
<b>Sanitary and Storm Sewer</b>									
2003A	1.80%-4.125%	03/01/03	08/15/17	161,037	91,037	-	16,600	74,437	-
2003B	2.375%-5.00%	08/14/03	08/15/18	1,502,500	27,084	-	27,084	-	-
2003C	2.70%-5.50%	11/24/03	08/15/23	68,895	56,803	-	2,854	53,949	-
2004C	3.10%-5.00%	11/23/04	08/15/24	216,295	182,002	-	8,494	173,508	-
2005B	3.50%-5.00%	11/29/05	08/15/25	475,154	475,154	-	2,525	-	472,629
2006A	4.00%-4.25%	11/28/06	08/15/26	695,209	640,538	-	24,920	-	615,618
2007A	3.50% - 4.25%	02/28/07	08/15/21	263,165	241,661	-	1,210	-	240,451
2007D	4.00% - 4.50%	11/28/07	08/15/27	400,077	390,794	-	14,056	-	376,738
2008A	3.50% - 5.60%	10/29/08	08/15/30	2,487,965	2,487,965	-	26,834	-	2,461,131
2009A	2.50% - 4.00%	10/28/09	08/15/29	610,081	-	610,081	-	-	610,081
2009B	2.50% - 4.00%	10/28/09	08/15/31	300,306	-	300,306	-	-	300,306
				<u>7,180,684</u>	<u>4,593,038</u>	<u>910,387</u>	<u>124,577</u>	<u>301,894</u>	<u>5,076,954</u>
<b>Street Improvements</b>									
2003A	1.80%-4.125%	03/01/03	08/15/17	1,167,529	600,279	-	110,667	489,612	-
2003B	2.375%-5.00%	08/14/03	08/15/18	793,050	78,144	-	78,144	-	-
2003C	2.70%-5.50%	11/24/03	08/15/23	890,554	734,262	-	36,892	697,370	-
2004B	3.10%-4.25%	10/07/04	08/15/20	2,264,270	682,710	-	218,540	464,170	-
2004C	3.10%-5.00%	11/23/04	08/15/24	560,307	471,474	-	22,005	449,469	-
2005B	3.50%-5.00%	11/29/05	08/15/25	3,464,719	3,464,719	-	18,410	-	3,446,309
2006A	4.00%-4.25%	11/28/06	08/15/26	3,907,178	3,599,920	-	140,053	-	3,459,867
2007A	3.50% - 4.25%	02/28/07	08/15/21	693,340	636,686	-	3,188	-	633,498
2007D	4.00% - 4.50%	11/28/07	08/15/27	10,643,834	10,396,878	-	373,964	-	10,022,914
2008A	3.50% - 5.60%	10/29/08	08/15/30	16,204,903	16,204,903	-	174,778	-	16,030,125
2009A	2.50% - 4.00%	10/28/09	08/15/29	1,464,683	-	1,464,683	-	-	1,464,683
2009B	2.50% - 4.00%	10/28/09	08/15/31	2,089,575	-	2,089,575	-	-	2,089,575
				<u>44,143,942</u>	<u>36,869,975</u>	<u>3,554,258</u>	<u>1,176,641</u>	<u>2,100,621</u>	<u>37,146,971</u>
<b>Trafficway Improvements</b>									
2003A	1.80%-4.125%	03/01/03	08/15/17	3,598,403	2,791,902	-	193,667	2,598,235	-
2003B	2.375%-5.00%	08/14/03	08/15/18	14,633,860	7,615,514	-	1,170,162	6,445,352	-
2003C	2.70%-5.50%	11/24/03	08/15/23	4,820,346	3,974,368	-	199,685	3,774,683	-
2004B	3.10%-4.25%	10/07/04	08/15/20	21,002,980	14,900,260	-	1,787,780	13,112,480	-
2004C	3.10%-5.00%	11/23/04	08/15/24	1,546,660	1,301,444	-	60,742	1,240,702	-
2005B	3.50%-5.00%	11/29/05	08/15/25	2,224,255	2,224,255	-	11,819	-	2,212,436
2006A	4.00%-4.25%	11/28/06	08/15/26	3,193,094	2,941,992	-	114,456	-	2,827,536
2007A	3.50% - 4.25%	02/28/07	08/15/21	7,404,046	6,799,047	-	34,048	-	6,764,999
2007D	4.00% - 4.50%	11/28/07	08/15/27	349,554	341,444	-	12,281	-	329,163
2008A	3.50% - 5.60%	10/29/08	08/15/30	3,503,719	3,503,719	-	37,789	-	3,465,930
2009A	2.50% - 4.00%	10/28/09	08/15/29	959,016	-	959,016	-	-	959,016
2009B	2.50% - 4.00%	10/28/09	08/15/31	27,028,483	-	27,028,483	-	-	27,028,483
				<u>90,264,416</u>	<u>146,993,945</u>	<u>27,987,499</u>	<u>3,622,429</u>	<u>27,171,452</u>	<u>43,587,563</u>

*continued...*

# Debt Management Information

...continued

## Park Improvements

2003A	1.80%-4.125%	03/01/03	08/15/17	755,012	491,763	-	55,333	436,430	-
2003C	2.70%-5.50%	11/24/03	08/15/23	1,114,000	918,494	-	46,147	872,347	-
2004B	3.10%-4.25%	10/07/04	08/15/20	6,111,940	4,391,000	-	480,000	3,911,000	-
2004C	3.10%-5.00%	11/23/04	08/15/24	4,433,207	3,730,342	-	174,104	3,556,238	-
2005B	3.50%-5.00%	11/29/05	08/15/25	2,117,923	2,117,923	-	11,253	-	2,106,670
2006A	4.00%-4.25%	11/28/06	08/15/26	4,444,402	4,094,896	-	159,309	-	3,935,587
2007A	3.50% - 4.25%	02/28/07	08/15/21	1,007,113	924,819	-	4,631	-	920,188
2007D	4.00% - 4.50%	11/28/07	08/15/27	2,321,663	2,267,796	-	81,570	-	2,186,226
2008A	3.50% - 5.60%	10/29/08	08/15/30	610,870	610,870	-	6,589	-	604,281
2009B	2.50% - 4.00%	10/28/09	08/15/31	8,729,859	-	8,729,859	-	-	8,729,859
				31,645,989	19,547,903	8,729,859	1,018,936	8,776,015	18,482,811

## Taxable Pension Obligation

2004A	4.00%-5.00%	08/12/04	08/15/15	13,385,000	9,250,000	-	1,135,000	-	8,115,000
				13,385,000	9,250,000	-	1,135,000	-	8,115,000
<b>Total all general obligation bonds (A)</b>				<b>\$ 274,192,428</b>	<b>\$ 163,250,000</b>	<b>\$ 60,090,000</b>	<b>\$ 9,925,000</b>	<b>\$ 57,045,000</b>	<b>\$ 156,370,000</b>

## Other Bonds (B):

2006A	4.00 - 5.50	03/30/06		\$ 10,405,000	\$ 10,405,000	\$ -	\$ 250,000	\$ -	\$ 10,155,000
2006	4.00 - 5.00	06/15/06		30,625,000	26,105,000	-	2,430,000	-	23,675,000
2006A	4.125 - 5.75	07/27/06		5,840,000	5,840,000	-	185,000	-	5,655,000
<b>Total Other Bonds</b>				<b>\$ 46,870,000</b>	<b>\$ 42,350,000</b>	<b>\$ -</b>	<b>\$ 2,865,000</b>	<b>\$ -</b>	<b>\$ 39,485,000</b>

## Revenue Bonds (C):

2004A	2.00%-6.00%	02/19/04	08/01/33	46,180,000	41,470,000	-	1,005,000	-	40,465,000
2005A	4.00%-7.50%	12/09/05	08/01/35	14,875,000	13,975,000	-	225,000	-	13,750,000
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	22,095,000	-	705,000	-	21,390,000
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	2,130,000	-	45,000	-	2,085,000
<b>Total all revenue bonds</b>				<b>\$ 123,380,000</b>	<b>\$ 117,255,000</b>	<b>\$ -</b>	<b>\$ 1,980,000</b>	<b>\$ -</b>	<b>\$ 115,275,000</b>

## Total all bonded indebtedness

	<b>\$ 444,442,428</b>	<b>\$ 322,855,000</b>	<b>\$ 60,090,000</b>	<b>\$ 14,770,000</b>	<b>\$ 57,045,000</b>	<b>\$ 311,130,000</b>
--	-----------------------	-----------------------	----------------------	----------------------	----------------------	-----------------------

## 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 2011 budget totals \$219.8 million. This includes revenues for the General Fund, Special Revenue funds, Internal Service funds, and Enterprise funds. The 2011 total is an decrease of \$0.7 million or 0.3 percent from the 2010 revised estimate of \$220.5 million. The table on the following page breaks out the 2009 actual revenue and the estimates for 2010 and 2011 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 decreases by \$0.3 million or 0.4 percent. In 2010 four funds were discontinued and rolled into the General Fund to provide greater flexibility, reduce the number of funds that must be tracked, and comply with direction from the Governmental Accounting Standards Board on the definition of special revenue funds. The four funds discontinued were Parks and Recreation, City Zoo, General Improvement, and Unsafe Structures. The demand for property tax revenue increases by \$0.6 million in 2011. All other sources combined are decreased by 1.6 percent. In 2010 one-time revenue of a little more than \$800,000 was transferred to the General Fund from the fund balances of the funds that were discontinued. Sales tax revenue increases by 1.5 percent.

In the Special Revenue Funds, overall revenue also declines by 0.4 percent from 2010 to 2011. There are significant year to year percentage differences in a few of the funds, but the dollar amounts involved are not large and the overall impact is minimal. Worth mentioning is the Tax Increment Financing Fund, which was newly established in 2010. The 2011 revenue increases by a little more than \$280,000, but that is a 2115 percentage increase. The contribution to the Retirement Reserve Fund increases from 0.5 percent to 1.0 percent to insure adequate reserves to pay the sick and vacation leave accruals of retiring employees. The balance of this fund is spent down in 2010 because of the Retirement Incentive Program offered in the Spring of 2010.

In the Enterprise Funds, the 0.1 percent increase is tied to rate increases for the utilities, however other revenue sources reflect a decline. Revenue from the increases is used for debt service on infrastructure improvements, system expansion, and to restore cash balances. For 2011, volume rates for water usage will increase by 1.8 percent and for wastewater 4.0 percent. Stormwater fees will not change. Parking Fund revenue is projected to remain flat from 2010 to 2011, with virtually no change from 2009.

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 2011. 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 this will continue through 2014.

## Revenue Estimation

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

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

Additional resources include information from the State of Kansas Consensus Revenue Estimating Group, *The 2009-2010 Governor's Economic and Demographic Report*, *Kansas Tax Facts, 2009 Supplement to 7<sup>th</sup> 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 \$4.9 million to \$10.8 million. Approximately \$5.2 million has been budgeted in the appropriated miscellaneous or contingency line as balance for 2011, which equates to a 6.5 percent ending balance as a percent of revenue. This is well below the ten percent recommended by bond rating agencies and called for in the City's Debt Management Policy.

# Revenues

## Revenue for All Funds by Funding Source

Revenue Source				Dollar	Percent
	2009	2010	2011	Change	Change
General Property Tax	\$ 32,373,000	\$ 32,305,393	\$ 32,029,263	\$ (276,130)	-0.9%
Sales Taxes	35,831,887	47,155,800	47,966,000	810,200	1.7%
Motor Vehicle Taxes	3,470,238	3,502,797	3,419,807	(82,990)	-2.4%
Other Taxes	7,404,516	9,603,319	9,493,579	(109,740)	-1.1%
Intergovernmental Revenue	13,707,556	12,401,284	12,879,325	478,041	3.9%
Licenses and Permits	13,494,907	14,101,000	14,389,625	288,625	2.0%
Fees for Services	81,703,966	88,261,341	88,367,330	105,989	0.1%
Fines and Court Costs	2,593,715	2,877,300	2,902,300	25,000	0.9%
Miscellaneous Revenue	8,936,918	4,945,930	4,614,410	(331,520)	-6.7%
Transfers	4,883,083	5,390,272	3,753,906	(1,636,366)	-30.4%
Total Revenue	\$ 204,399,786	\$ 220,544,436	\$ 219,815,545	\$ (728,891)	-0.3%

### 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 0.5 percent increase with a low of a minus 2.3 percent and a high of a plus 4.7 percent. The three average is a negative 1.3 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 seven of the last ten years, but the last three 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 2010 for 2011 receipts was \$999.4 million, consisting of \$876.0 million in real property (RAV), \$51.8 million in personal property (PPAV), and \$71.6 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 2009 to 2010 by 1.6 percent, a further decline from the 2.3 percent decline of the prior year. Personal property experienced a significant decline of 14.8 percent. Over the past four years personal property has declined an average of 16.7 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. Unfortunately, the State of Kansas eliminated half of the 2009 slider and has not appropriated any monies since 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 7.1 percent the last three years. The full impact of the legislation should be felt by 2013 or 2014. 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

# Revenues

communicated to the Shawnee County Clerk who calculates and certifies the City mill levy based upon the most recent valuation of property.

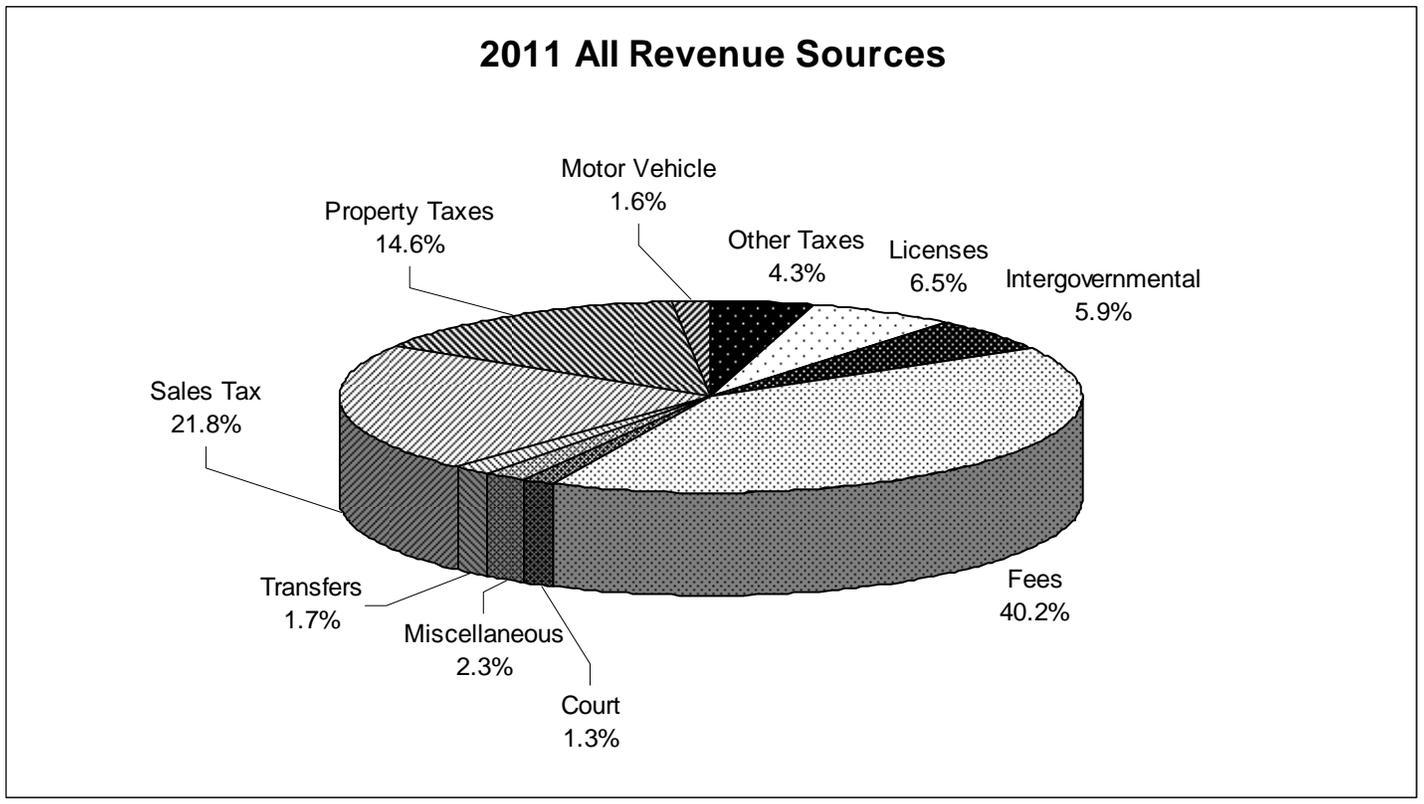
Property taxes are allocated to the General Fund, the Special Liability Expense Fund, and the General Bond and Interest Fund. Property tax receipts for the 2010 budget are divided as shown:

• General Fund	59.2%	19.451 mills
• Special Liability Fund	0.9%	0.285 mills
• Bond and Interest Fund (Debt Service)	<u>39.9%</u>	<u>13.113 mills</u>
	100.0%	32.849 mills

The formula for property taxes is:

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

For 2011... assessed values decreased by 1.6 percent. The City's 2010 tax rate increased by 0.257 mills, from 32.592 mills to 32.849 mills. Overall revenue decreased by 0.9 percent for the 2011 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 8.95 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. 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 2010 Legislature added another percent effective July 1, 2010. The overall rate in Topeka breaks out as follows:

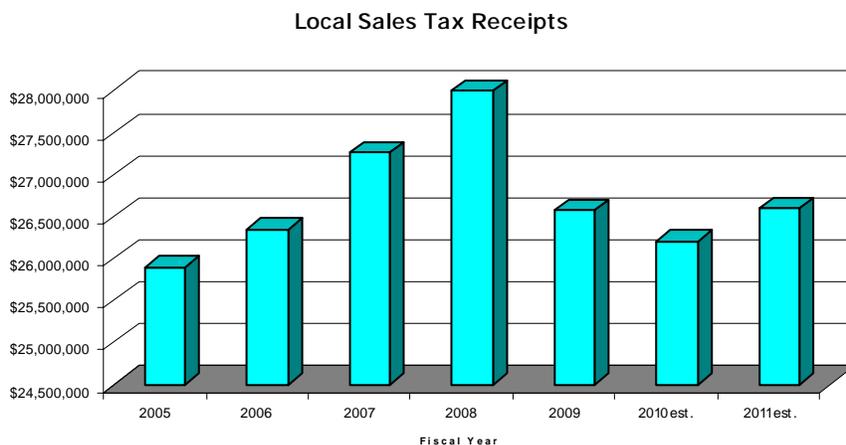
6.30 %	State of Kansas
1.00 %	City general operating
0.50 %	City special purpose
0.50%	County-wide portion
0.65 %	Washburn University (replaced property tax mill levy)

# Revenues

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 went into effect on October 1, 2009. It is expected to generate about \$13.2 million for 2010.

The 2010 Legislature raised the State sales tax rate by 1.0 percent effective July 1, 2010 in an effort to provide funding for K-12 education and shore other state budgets. The rate is to be reduced to 5.7 percent on July 1, 2013, with all the additional revenue above 5.3 percent to go the State Highway Fund.



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

# Revenues

projections.

For 2009, the 1.0 percent city sales tax generated revenues of \$26.6 million, a decrease of \$1.4 million or 5.1 percent from 2008 collections of \$28.0 million. They were \$0.9 million or 3.3 percent less than 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. The economic downturn made its presence felt and significantly impacted sales tax collections in 2009. The 2010 Adopted Budget was built on a projection of \$28.05 million. That figure was reduced to \$26.2 million, a 1.4 percent decline from the prior year. For 2011, growth of 1.5 percent is projected with a figure of \$26.6 million. The graph shows sales and use tax collections since 2005.

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 2009 through budgeted 2011, the relative numbers are:

	2009 (\$)	2009 (%)	2010 (\$)	2010 (%)	2011 (\$)	2011 (%)
Property Taxes	32,373,000	54.9	32,305,393	55.2	32,029,263	54.6
Sales Taxes	26,566,267	45.1	26,200,000	44.8	26,600,000	45.4

To ensure an accurate, realistic projection of sales tax revenues, the City has relied on a number of forecasting methods: year-to-year average, multi-year rolling average, and correlation with projected economic indicators. The extent and duration of the current recession is the biggest unknown affecting sales tax estimates. The forecast assumes little growth through the first half of 2011 and moderate growth for the last two quarters. Unemployment for the Topeka Metropolitan Statistical Area (MSA) was at 6.8 percent for August 2010, down 0.1 percent from the August 2009 rate. This is a positive sign for the Topeka economy as the August 2009 rate was 1.7% higher than 2008. The Topeka MSA is closely mirroring the August 2010 statewide rate of 6.7 percent.

For 2011... the City is using a projection of \$26.6 million, 1.5 percent greater than the 2010 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 10<sup>th</sup>. 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 2009 were \$3,470,238. For 2010, \$3,502,797 is estimated, an insignificant change. The 2011 estimate is \$3,419,807.

For 2011... the estimate of \$3,419,807 is a decrease of 2.4 percent from 2010.

## Other Taxes

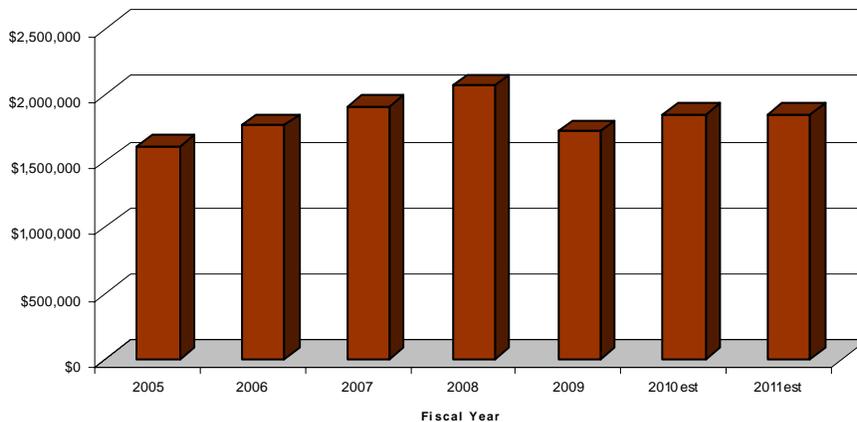
Other Taxes are estimated to decrease by \$109,740 from 2010 to 2011. The major components of Other Taxes are Payments in Lieu of Taxes (PILOTs), Transient Guest Taxes, Special Assessments and Payment in Lieu of Debt Service. The Payment in Lieu of Debt Service comes from the Parking Fund to the General 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 \$150,000 in 2010 to \$100,000 in 2011. Revenues from special assessments are expected to increase for 2011. 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 year 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, system expansion, and depreciation of assets. For 2011 they decrease by \$181,032.

For 2011... the PILOTs for the three utilities and parking garages decrease 1.6 percent overall.

# Revenues

The Transient Guest Tax is a bed tax. The estimate is based on trend analysis of the increase or decrease experienced. The City opted out of the statutory rate of 2.0 percent in 1986 and charged a 5.0 percent tax until 2003. 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 2009 revenue was \$1,719,805, which was \$205,195 below the estimate. The estimate for both 2010 and 2011 is \$1,850,000. The 2010 revised estimate is a reduction from the \$1,925,000 original. Transient Guest Tax 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 2005.

Transient Guest Tax Receipts



For 2011... Transient Guest Tax is not expected to grow from 2010.

## 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 2009, actual receipts of \$6,648,137 were about what was estimated. 2009 included an extra \$1.6 million, a 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 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 2010, level from the normal distribution in 2009. The estimate for 2011 is \$5.5 million, an increase of 7.8 percent. An interesting twist to 2011 was the action of the Shawnee County Commission to “charter” out of the state law directing the County to distribute a portion of its motor fuel tax to the City of Topeka. It would amount to \$2.1 million, and the action was taken after the City had passed its 2011 budget. A group of citizens organized a petition drive to bring the matter to a vote. The Shawnee County Commission rescinded its earlier action and to date has not initiated further legislation to schedule a vote.

For 2011...SCCHF aid was forecast at \$5.5 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 2009 collections totaled \$1,617,759. The estimates for 2010 and 2011 are \$1,574,070 and \$1,628,442, respectively. Shawnee County provides the estimates.

For 2011...Liquor by the drink revenue is expected to increase by 3.5 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

# Revenues

---

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 \$11.75 million was collected in 2009.

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 2010 and 2011.

For 2011...revenue from Franchise Fees is expected to increase by 2.3 percent overall, from \$12.4 million to \$12.7 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 \$1.8 million turned out to be \$0.3 million less than actual receipts of \$1.5 million. Approximately \$1.4 million in revenue is projected for 2010. This revenue source is affected by the economy and the activity in the building trades, and 2010 building permit activity is well below 2009 through August. 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 2011...Licenses and permits revenue, other than Franchise Fees is not expected to change from 2010.

## Fees & Service Charges

This is the largest category of revenues to the City totaling \$86.3 million in 2010 and \$88.4 million in 2011. In 2011 \$64.9 million of the total is from enterprise funds, primarily the utilities. A total of \$7.9 million is generated for the General Fund, with \$3.1 million in fees collected by the Parks and Recreation Department and the City Zoo. The remaining \$15.6 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 \$61.7 million in 2010 to \$61.9 million in 2011. 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 2011, the City Council increased zoo and recreation program fees by a total of \$100,000 to reduce reliance on property tax revenue. This was the second year in a row the Council raised these fees.

For 2011...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 2009 total collections were \$2.6 million, about \$100,000 more than in 2008. The estimate from the Municipal Court is \$2.5 million for both 2009 and 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, \$210,000 is estimated for both 2010 and 2011.

# Revenues

---

For 2011...revenue overall is expected to grow by 0.9 percent. General Fund revenue should increase by 0.6 percent.

## 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 2010 or 2011. 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 increased from \$315,000 in 2010 to \$585,000 in 2011 to provide adequate funding and recover from the Retirement Incentive Program offered in 2010. 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 both 2010 and 2011.

## Transfers

Revenue transfers are monies transferred from one fund to another for expenditures or to rebuild fund balances. In 2010, \$0.8 million is transferred to the General Fund from those funds being eliminated and combined with the General Fund. Another \$0.7 million is transferred from the various trust funds that are also being dissolved to two special revenue funds. For 2011 the largest transfer is \$3.6 million from the Half-Cent Sales Tax Fund to the Bond and Interest Fund to pay debt service on the Topeka Boulevard Bridge. Other transfers include those from the Transient Guest Tax Fund to the General Fund and Historic Asset Tourism Fund.

For 2011...revenue transfers total \$3.8 million.

## Notes and Summary

In most cases, estimating revenues is more art than science. Because predicting the flow of income to the City more than 18 months in the future is a tricky business, care is taken to be cautious in the estimation of revenues. It is important 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 2011 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. Both 2009 and 2010 brought worse than expected declines in the economy and revenue, fostering layoffs and other cutbacks in the City budget. There is very guarded optimism that a recovery will gain some traction midpoint 2011.

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. This has been a double whammy to local governments. First, the loss of property valuation. Second, the elimination of the promised "slider" payments that were to partially offset the loss of property tax revenue. A third thing, that was not given much hope, was that the Local Ad Valorem Tax Reduction (LAVTR) transfer, abolished in 2003 when the state was in a fiscal crisis, was to be reinstated in July, 2009. This also never came to fruition.

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

	2009 Actual	2010 Revised	2011 Adopted	Percent Change
General Fund	\$ 66,972,215	\$ 80,690,351	\$ 80,345,426	-0.4%
Special Revenue Funds				
Special Alcohol	539,253	524,690	542,814	3.5%
Alcohol and Drug Safety	-	106,425	52,000	-51.1%
General Improvement	976,135	-	-	0.0%
Park Land Acquisition	9,411	9,500	15,000	57.9%
Law Enforcement	-	841,868	185,000	-78.0%
Special Liability Expense	521,865	337,932	319,712	-5.4%
Parks and Recreation	9,466,543	-	-	0.0%
Zoo Improvement Fund	191	-	-	0.0%
City Zoo	2,257,378	-	-	0.0%
Golf Improvement Reserve	-	20,000	20,000	0.0%
Transient Guest Tax	1,719,807	1,850,000	1,850,000	0.0%
Unsafe Structures Demolition	75,000	-	-	0.0%
Retirement Reserve	640,497	315,000	585,000	85.7%
KP&F Rate Equalization	-	-	-	0.0%
Neighborhood Revitalization	37,185	37,000	37,000	0.0%
Historic Asset Tourism	131,243	75,169	80,500	7.1%
Half-Cent Sales Tax	7,815,183	7,500,000	7,650,000	2.0%
Special Street Repair	6,782,823	5,236,580	5,676,587	8.4%
Street Repairs City 1/2% Sales	1,143,728	13,100,000	13,300,000	1.5%
Tax Increment Financing	2,339	13,242	293,356	2115.3%
General Bond & Interest	18,890,562	20,886,620	19,984,593	-4.3%
Law Enforcement Fed Grants	61,331	344,592	355,578	3.2%
ADSAP Fee	56,654	-	-	0.0%
CDBG Funds	4,414,691	4,628,924	4,628,924	0.0%
Other Federal Grants	502,804	611,911	611,911	0.0%
Subtotal	56,044,623	56,439,453	56,187,975	-0.4%
Enterprise Funds				
Public Parking	3,195,037	3,199,430	3,199,430	0.0%
Combined Utilities	61,686,910	64,121,200	64,156,700	0.1%
Subtotal	64,881,947	67,320,630	67,356,130	0.1%
Subtotal Operating Funds	187,898,785	204,450,434	203,889,531	-0.3%
Internal Service Funds				
Information Technology	3,960,923	3,957,865	3,957,865	0.0%
Fleet Management	1,414,774	1,400,199	1,400,197	0.0%
Workers' Comp Self Insurance	1,475,893	1,309,000	1,287,000	-1.7%
Vehicle Physical Damage Self Insurance	519,420	511,000	511,000	0.0%
Employee Group Health Insurance	8,992,496	8,781,438	8,628,452	-1.7%
Risk Management Reserve	14,853	15,000	25,000	66.7%
Unemployment Compensation	122,642	119,500	116,500	-2.5%
Subtotal	16,501,001	16,094,002	15,926,014	-1.0%
Total Revenue	\$ 204,399,786	\$ 220,544,436	\$ 219,815,545	-0.3%

# Revenues

General Fund Revenue						
	2009 Actual	2010 Revised	Percent Change	2011 Adopted	Dollar Difference	Percent Change
<b>TAXES AND ASSESSMENTS:</b>						
General Property Tax-Current	11,376,086	18,120,452	59.3%	18,776,007	655,555	3.6%
General Property Tax-Delinquent	357,713	275,500	-23.0%	275,500	-	0.0%
NRA Rebates	-	(226,809)	0.0%	(241,232)	(14,423)	6.4%
Motor Vehicle/RV Tax	1,303,182	2,104,850	61.5%	1,938,723	(166,127)	-7.9%
Local Sales Tax	26,566,267	26,200,000	-1.4%	26,600,000	400,000	1.5%
Environmental Code Assessments	112,205	120,000	6.9%	120,000	-	0.0%
Payment in lieu of Debt Service	200,000	150,000	-25.0%	100,000	(50,000)	-33.3%
<b>PAYMENT IN LIEU OF TAX:</b>						
IRB Distribution	84,130	138,325	64.4%	128,396	(9,929)	-7.2%
Water	2,130,000	2,150,000	0.9%	2,200,000	50,000	2.3%
Water Pollution Control	2,325,000	2,460,000	5.8%	2,472,000	12,000	0.5%
Parking Garages	155,000	235,000	51.6%	219,000	(16,000)	-6.8%
Stormwater Utility	477,000	635,000	33.1%	501,000	(134,000)	-21.1%
Topeka Housing Authority	-	123,103	100.0%	40,000	(83,103)	0.0%
Neighborhood Revitalization Act	26,005	25,000	0.0%	25,000	-	0.0%
Other	25,000	25,000	0.0%	25,000	-	-
<b>TOTAL PAYMENT IN LIEU OF TAX</b>	<b>5,222,135</b>	<b>5,791,428</b>	<b>10.9%</b>	<b>5,610,396</b>	<b>(181,032)</b>	<b>-3.1%</b>
<b>TOTAL TAXES AND ASSESSMENTS</b>	<b>45,137,588</b>	<b>52,535,421</b>	<b>16.4%</b>	<b>53,179,394</b>	<b>643,973</b>	<b>1.2%</b>
<b>INTERGOVERNMENTAL REVENUE:</b>						
Liquor Tax Gross Receipts	539,253	540,000	0.1%	542,814	2,814	0.5%
Liquor Tax Gross Receipts-Recreation	-	540,000	0.0%	542,814	2,814	100.0%
Machinery & Equipment Reimbursement	136,764	-	0.0%	-	-	-
Shawnee County	47,789	47,790	0.0%	35,843	(11,947)	-25.0%
Other	6,214	37,557	504.4%	64,800	27,243	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>730,020</b>	<b>1,165,347</b>	<b>59.6%</b>	<b>1,186,271</b>	<b>20,924</b>	<b>1.8%</b>
<b>LICENSES</b>	<b>348,835</b>	<b>276,100</b>	<b>-20.9%</b>	<b>276,300</b>	<b>200</b>	<b>0.1%</b>
<b>PERMITS</b>	<b>1,137,663</b>	<b>1,105,100</b>	<b>-2.9%</b>	<b>1,105,100</b>	<b>-</b>	<b>0.0%</b>
<b>UTILITY FRANCHISE</b>						
Gas Service	3,676,579	3,670,000	-0.2%	3,725,050	55,050	1.5%
Electric	6,166,948	6,770,000	9.8%	6,976,000	206,000	3.0%
Southwestern Bell	467,403	500,000	7.0%	500,000	-	0.0%
Other	66,512	58,300	-12.3%	59,175	875	1.5%
Cablevision	1,371,500	1,428,000	4.1%	1,450,000	22,000	1.5%
<b>TOTAL UTILITY FRANCHISE</b>	<b>11,748,942</b>	<b>12,426,300</b>	<b>5.8%</b>	<b>12,710,225</b>	<b>283,925</b>	<b>2.3%</b>
<b>TOTAL LIC., PERMITS, FRANCHISES</b>	<b>13,235,440</b>	<b>13,807,500</b>	<b>4.3%</b>	<b>14,091,625</b>	<b>284,125</b>	<b>2.1%</b>
Parks and Recreation Fees	-	2,438,659	0.0%	2,468,836	30,177	1.2%
Zoo Fees	-	519,000	0.0%	588,300	69,300	13.4%
Other Fees	4,480,724	4,831,200	7.8%	4,831,200	-	0.0%
<b>TOTAL FEES FOR SERVICES</b>	<b>4,480,724</b>	<b>7,788,859</b>	<b>73.8%</b>	<b>7,888,336</b>	<b>99,477</b>	<b>1.3%</b>
<b>MUNICIPAL COURT</b>						
COURT FINES	1,504,716	1,610,000	7.0%	1,625,000	15,000	0.9%
COURT COSTS	879,644	890,300	1.2%	890,300	-	0.0%
<b>TOTAL MUNICIPAL COURT</b>	<b>2,384,360</b>	<b>2,500,300</b>	<b>4.9%</b>	<b>2,515,300</b>	<b>15,000</b>	<b>0.6%</b>
<b>OTHER</b>						
Interest on Investments	235,336	300,000	27.5%	325,000	25,000	8.3%
Rents	200,789	240,000	19.5%	240,000	-	0.0%
Transfers	53,000	999,304	1785.5%	300,000	(699,304)	-70.0%
Other	514,958	1,353,620	162.9%	619,500	(734,120)	-54.2%
<b>TOTAL OTHER REVENUES</b>	<b>1,004,083</b>	<b>2,892,924</b>	<b>188.1%</b>	<b>1,484,500</b>	<b>(1,408,424)</b>	<b>-48.7%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>66,972,215</b>	<b>80,690,351</b>	<b>20.5%</b>	<b>80,345,426</b>	<b>(344,925)</b>	<b>-0.4%</b>

# 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 25<sup>th</sup> of each year, prior to commencement of the new fiscal year on the following January 1<sup>st</sup>, 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 1<sup>st</sup> of each year. The proposed budget must then be published along with a notice of public hearing on or before August 5<sup>th</sup>. The public hearing is held by August 15<sup>th</sup>, but must be at least ten days after publication. The budget is to be adopted on or before August 25<sup>th</sup>. 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 1<sup>st</sup> of each year to about August 25<sup>th</sup>, 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 15<sup>th</sup>
- 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 twenty-nine 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.

The governing body of the CITY OF TOPEKA, KANSAS will meet on the 10th day of August, 2010 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 2010 Tax to be Levied (published below) establish the maximum limits  
of the 2011 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	2009	2009	2010	2010	2011	2011	2011
	Actual Expenditures	Actual Tax Rate	Budget/Est. of Expenditures	Actual Tax Rate	Proposed Expenditures	Amount of 2010 Tax/Levied	Estimated Tax Rate
General	\$ 68,811,832	11.805	\$ 80,676,232	18.469	\$ 86,233,344	\$ 20,595,268	20.616
General Improvement	967,934	0.873	405,781	0.000	-	-	0.000
Special Liability Expense	167,153	0.500	383,191	0.271	1,322,039	283,424	0.284
Park & Recreation	9,857,075	5.501	182,082	0.000	-	-	0.000
Zoo	2,364,017	1.458	110,234	0.000	-	-	0.000
General Bond & Interest	73,134,891	12.545	20,713,929	13.852	21,898,570	13,178,512	13.192
Special Alcohol & Drug	475,299	-	575,000	-	575,000	-	-
Alcohol and Drug Safety	-	-	56,873	-	58,413	-	-
Park Land Acquisition	-	-	65,917	-	190,000	-	-
Law Enforcement	-	-	400,000	-	550,000	-	-
Zoo Improvement	6,934	-	-	-	-	-	-
Golf Course Improvement Reserve	39,053	-	35,000	-	22,950	-	-
Transient Guest Tax	2,182,243	-	1,855,669	-	1,830,500	-	-
Unsafe Structures Removal	257,077	-	-	-	-	-	-
Retirement Reserve	350,587	-	1,000,000	-	600,000	-	-
KP&F Rate Equalization	8,602	-	100,000	-	100,000	-	-
Neighborhood Revitalization	-	-	90,840	-	82,185	-	-
Historic Asset Tourism	228,497	-	243,331	-	80,500	-	-
Half-Cent Sales Tax (JEDO)	8,076,311	-	10,045,139	-	9,703,878	-	-
Special Street	6,022,855	-	5,782,725	-	5,868,314	-	-
City Half-Cent Sales Tax Steet Repair	-	-	13,579,646	-	13,964,082	-	-
Tax Increment Financing	-	-	-	-	308,937	-	-
Arts Fund	-	-	-	-	100,000	-	-
Public Parking	3,939,077	-	3,581,168	-	3,998,422	-	-
Information Technology	4,188,909	-	3,979,412	-	4,002,098	-	-
Fleet Services	1,459,580	-	1,545,537	-	1,568,620	-	-
Combined Utility	56,299,998	-	60,411,379	-	60,934,342	-	-
Workers' Comp Self Insurance	1,475,303	-	1,429,261	-	1,359,584	-	-
Insurance Management	317,226	-	304,800	-	324,800	-	-
Employees Group Health Insurance	9,999,010	-	10,550,000	-	11,070,000	-	-
Risk Management Reserve	-	-	-	-	-	-	-
Unemployment Compensation	185,525	-	191,000	-	176,000	-	-
Totals	250,814,988	32.682	218,294,146	32.592	226,922,578	34,057,204	34.092
Less Transfers	4,670,085	-	4,563,641	-	6,712,372	-	-
Net Expenditures	\$ 246,144,903	-	\$ 213,730,505	-	\$ 220,210,206	-	-

Total Tax Levied	33,940,570	33,031,456	34,057,204
Assessed Valuation	1,038,723,989	1,014,278,173	999,008,512

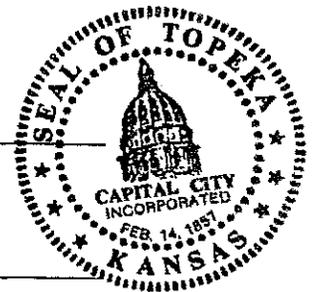
#### Outstanding indebtedness:

	2009	2010	Estimated 2011
January 1,			
GO Bonds	\$ 179,495,000	\$ 172,180,000	\$ 166,680,000
Revenue Bonds	143,360,000	138,950,000	145,000,000
KDHE Revolving Loan	90,610,984	89,619,674	87,000,000
Temporary Notes	16,350,000	24,890,000	27,000,000
Lease Purchase Principal	4,020,689	3,371,639	5,456,833
	\$ 433,836,673	\$ 429,011,313	\$ 431,136,833

#### Taxes Levied for Other Agencies:

	2009	2010	Estimated 2011
Topeka Metro Transit	\$ 3,302,352	3,000	\$ 4,632,055
Downtown Improvement Dist	156,294	181,865	4,404
			\$ 4,655,450
			\$ 4,395,637
			168,772

*Brenda Younger*  
City Clerk



# The Topeka Metro News

PO Box 1794  
Topeka, KS 66601-1794  
(785) 232-8600

CITY OF TOPEKA - CITY CLERK'S OFFICE  
215 SE 7TH ST RM 166  
TOPEKA KS 66603-3914

---

## Proof of Publication

STATE OF KANSAS, SHAWNEE COUNTY, SS;  
Pam Rogers, of lawful age, being first duly sworn,  
deposes and says that she is Legal Notices Billing Clerk  
for The Topeka Metro News which is a newspaper  
printed in the State of Kansas, published in and of  
general paid circulation on a weekly, monthly or yearly  
basis in Shawnee County, Kansas, is not a trade,  
religious or fraternal publication, is published at least  
weekly fifty (50) times a year, has been so published  
continuously and uninterrupted in said County and State  
for a period of more than one year prior to the first  
publication of the notice attached, and has been entered  
at the post office as Periodicals Class mail matter. That  
a notice was published in all editions of the regular and  
entire issue for the following subject matter (also  
identified by the following case number, if any)

for 1 consecutive week(s), as follows:

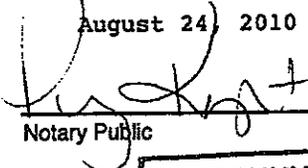
BUDGET SUMMARY -- 7/26/10



Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 24, 2010



Notary Public

**PENNY KNIGHT**  
Notary Public - State of Kansas

My appointment expires: December 31, 2013.

L21000

1 (Published in the Topeka Metro News August 23, 2010)

2  
3 **ORDINANCE NO. 19456**  
4

5 AN APPROPRIATION ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr.,  
6 approving and adopting the operating budget for the  
7 City of Topeka, for the year 2011, and appropriating the  
8 amounts for the purpose as set forth therein.  
9

10 BE IT ORDAINED BY THE GOVERNING BODY 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 2011 as set forth in a 40  
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 2011.

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 2011 and no expenditures shall be incurred as  
29 being authorized by such appropriations prior to January 1, 2011 or subsequent to

30 December 31, 2011.

31 Section 4. *Budget amendments.* Any amendment to the operating budget must  
32 be approved by the Governing Body and enacted in accordance with the provisions of  
33 K.S.A. § 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:*

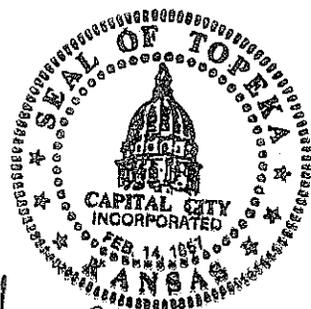
40 Governmental (or statutory) Fund Type: including General Fund, Special Revenue  
41 Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including  
42 Enterprise Funds and Internal Service Funds (fixed or flexible); and, Fiduciary Fund Type:  
43 including Trust and Agency 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 17, 2010.

CITY OF TOPEKA, KANSAS

  
\_\_\_\_\_  
William W. Bunten, Mayor



48  
49  
50  
51  
52  
53 ATTEST:

54   
55 \_\_\_\_\_  
56 Brenda Younger, City Clerk  
57

1 (Published in the Topeka Metro News August 23, 2010)  
2  
3

4 **ORDINANCE NO. 19457**  
5

6 AN ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr., attesting to the  
7 increase in taxes levied for budget year 2011 necessary to finance  
8 public services for the City of Topeka.  
9

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

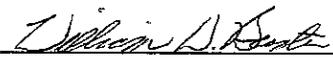
12 Section 1. In accordance with state law, the City of Topeka has scheduled a  
13 public hearing and has published the budget summary to fund City services from January  
14 1, 2011 to December 31, 2011.

15 Section 2. After careful public deliberations, it is hereby attested that in order to  
16 maintain the public services, which are essential for the citizens of this city, it will be  
17 necessary to utilize property tax revenues in an amount which exceed the revenues  
18 budgeted in the year 2011.

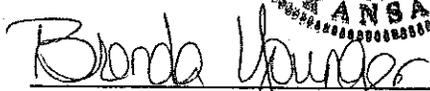
19 Section 3. This Ordinance shall take effect and be in force from and after its  
20 passage, approval and publication in the official city newspaper.

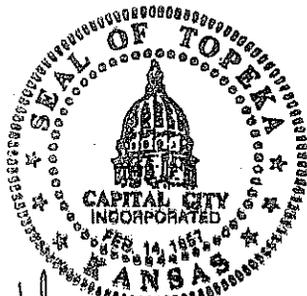
21 PASSED and APPROVED by the Governing Body August 17, 2010.

22 CITY OF TOPEKA, KANSAS

23  
24   
25 \_\_\_\_\_  
26 William W. Bunten, Mayor

27 ATTEST:

28  
29   
30 \_\_\_\_\_  
31 Brenda Younger, City Clerk



**CERTIFICATE**

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

City of Topeka

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2011; and  
(3) the Amounts(s) of 2010 Ad Valorem Tax are within statutory limitations.

		2011 Adopted Budget			
		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>					
<b>K.S.A.</b>					
General	12-101a	7	85,272,015	19,395,615	
Debt Service	10-113	8	21,798,570	13,075,212	
Special Liability Expense	75-6110	9	1,322,039	283,424	
General Improvement	79-1950a	10			
Zoo	12-1301	11			
Parks and Recreation	12-1301	12			
Special Highway	KSA 12-1, 119	13	5,859,151		
Special Alcohol and Drug	KSA 79-41a04	13	575,000		
Alcohol & Drug Safety	Administrative	14	58,413		
Law Enforcement	City Code Section 2-334	14	550,000		
Zoo Improvement	City Code Section 2-328	15			
Golf Course Improvement	City Code Section 2-333	15	22,950		
Transient Guest Tax	KSA 12-1697, Charter Ord. #69	16	1,830,500		
Unsafe Structures Removal	KSA 12-1750; Ord. #16918	16			
Retirement Reserve	Administrative	17	600,000		
KP&F Rate Equalization	Administrative	17	100,000		
Neighborhood Revitalization	KSA 12-17, 114 et seq.	18	82,185		
Historic Asset Tourism	City Code Section 2-331	18	80,500		
Half-Cent Sales Tax (JEDO)	Administrative; Interlocal Agreement	19	9,703,878		
City Half-Cent Sales Tax Street Repair	Admin; City Code Section 138-36	19	13,964,082		
Tax Increment Financing	KSA 12-1775 (b)(2)	20	308,937		
Park Land Acquisition	City Code Section 2-326	21	190,000		
Public Parking	KSA 13-1379	21	3,995,400		
Information Technology	City Code Section 2-144	22	3,996,539		
Fleet Management	Ordinance #15665	22	1,563,333		
Combined Utility	City Code Chapter 146, Article 1	23	60,895,961		
Workers Comp Self Ins	KSA 12-2615	23			
Insurance Management	KSA 12-2615	24			
Employees Group Health Insurance	Administrative; KSA 12-2615	24			
Risk Management Reserve	KSA 12-2615	25			
Unemployment Compensation	Administrative; KSA 12-2615	25			
Totals		x	212,769,453	32,754,251	
<b>Neighborhood Revitalization Rebate</b>					
Is an Ordinance required to be passed, published, and attached to the budget?				Yes	
Tax Levied for Other Agencies					
Topeka Metro Transit Authority	City Code Section A9-2	26	4,463,532	4,195,637	
Downtown Improvement District	Ordinance #17546; #17505	26	168,772		

Assisted by:

Address:

Attest: \_\_\_\_\_ 2010

County Clerk

County Clerk's Use Only

November 1st Total  
Assessed Valuation

Bill Bunten, Mayor

Governing Body

City of Topeka

2011

**Computation to Determine Limit for 2011**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>33,031,456</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>14,038,372</u>
3. <b>Tax Levy Excluding Debt Service</b>	<u>\$ 18,993,084</u>
 <b>2010 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2010:</b>	+ <u>8,551,670</u>
5. <b>Increase in Personal Property for 2010:</b>	
5a. Personal Property 2010	+ <u>50,396,460</u>
5b. Personal Property 2009	- <u>58,333,345</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of annexed territory for 2010</b>	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>20,903</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>-20,903</u>
7. <b>Valuation of Property that has Changed in Use during 2010</b>	<u>5,841,840</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>14,372,607</u>
9. Total Estimated Valuation July 1,2010	<u>999,008,512</u>
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>984,635,905</u>
11. Factor for Increase (8 divided by 10)	<u>0.01460</u>
12. Amount of Increase (11 times 3)	+ \$ <u>277,240</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	\$ <u><u>19,270,324</u></u>
14. <b>Debt Service in this 2011 Budget</b>	<u>13,075,212</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<u><u>32,345,536</u></u>

If the 2011 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.

**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

Budgeted Fund for 2010	Budget Tax Levy Amt for 2009	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	18,718,427	1,912,643	11,877	13,434	0
Debt Service	14,038,372	1,434,437	8,907	10,075	0
Special Liability Expense	274,657	28,064	174	197	0
General Improvement					
Zoo					
Parks and Recreation					
<b>TOTAL</b>	<b>33,031,456</b>	<b>3,375,144</b>	<b>20,958</b>	<b>23,706</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>3,375,144</u>			
County Treasurers Recreational Vehicle Estimate		<u>20,958</u>		
County Treasurers 16/20M Vehicle Estimate			<u>23,706</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.10218</u>			
Recreational Vehicle Factor		<u>0.00063</u>		
16/20M Vehicle Factor			<u>0.00072</u>	
Slider Factor				<u>0.00000</u>





*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
General Operating Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: GENERAL FUND 101</b>				
FUND BALANCE, BEGINNING	\$ 7,065,321	\$ 6,752,087	\$ 4,912,470	\$ 4,926,589
REVENUE:				
TAXES AND ASSESSMENTS:				
General Property Tax-Current	11,741,388	11,376,086	18,718,427	19,395,615
General Property Tax - Uncollectible	-	-	(597,975)	(619,608)
General Property Tax-Delinquent	278,202	357,713	275,500	275,500
NRA Rebate	-	-	(226,809)	(241,232)
Motor Vehicle/RV Tax	1,194,683	1,303,182	2,104,850	1,938,723
Local Sales Tax	27,991,780	26,566,267	26,200,000	26,600,000
Environmental Code Assessments	147,381	112,205	120,000	120,000
Payment in lieu of Debt Service	300,000	200,000	150,000	100,000
PAYMENT IN LIEU OF TAX:				
State of Kansas	25,000	25,000	25,000	25,000
IRB Distribution	85,744	84,130	138,325	128,396
Water--Combined Utility	2,284,000	2,130,000	2,150,000	2,200,000
Water Pollution Control--Combined Utility	2,065,000	2,325,000	2,460,000	2,472,000
Parking Garages	160,660	155,000	235,000	219,000
Golf Course	3,000	-	-	-
Heartland Park	70,000	-	-	-
Stormwater Utility--Combined Utility	460,000	477,000	635,000	501,000
Housing Authority	-	-	123,103	40,000
Neighborhood Revitalization Act	37,117	26,005	25,000	25,000
TOTAL PAYMENT IN LIEU OF TAX	5,190,521	5,222,135	5,791,428	5,610,396
TOTAL TAXES AND ASSESSMENTS	46,843,955	45,137,588	52,535,421	53,179,394
INTERGOVERNMENTAL REVENUE:				
Liquor Tax Gross Receipts--General	533,858	539,253	540,000	542,814
Liquor Tax Gross Receipts--Recreation	-	-	540,000	542,814
Machinery & Equipment Reimbursement	131,352	136,764	-	-
Shawnee Co/Community Resources Council	51,385	47,789	47,790	35,843
Other	44,852	6,214	37,557	64,800
TOTAL INTERGOVERNMENTAL	761,447	730,020	1,165,347	1,186,271
TOTAL LICENSES	307,501	348,835	276,100	276,300
TOTAL PERMITS	1,189,079	1,137,663	1,105,100	1,105,100
UTILITY FRANCHISE				
Gas Service	4,052,594	3,676,579	3,670,000	3,725,050
Electric	5,658,235	6,166,948	6,770,000	6,976,000
Telephone	467,484	467,403	500,000	500,000
Other	74,355	66,512	58,300	59,175
Cablevision	1,403,807	1,371,500	1,428,000	1,450,000
TOTAL UTILITY FRANCHISE	11,656,475	11,748,942	12,426,300	12,710,225
TOTAL LICENSES, PERMITS & FRANCHISES	13,153,055	13,235,440	13,807,500	14,091,625
Parks and Recreation Fees	-	-	2,438,659	2,468,836
Zoo Fees	-	-	519,000	588,300
Other Fees	4,478,337	4,480,724	4,831,200	4,831,200
TOTAL FEES FOR SERVICES	4,478,337	4,480,724	7,788,859	7,888,336

# City of Topeka, Kansas

## Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
MUNICIPAL COURT				
TOTAL MUNICIPAL COURT FINES	1,563,863	1,504,716	1,610,000	1,625,000
TOTAL MUNICIPAL COURT COSTS	630,334	879,644	890,300	890,300
TOTAL MUNICIPAL COURT	2,194,197	2,384,360	2,500,300	2,515,300
OTHER				
Interest on Investments	431,521	235,336	300,000	325,000
Rents	196,704	200,789	240,000	240,000
Other	319,178	514,958	1,353,620	619,500
Transfer from Transient Guest Tax	60,000	53,000	174,000	200,000
Transfer from General Improvement Fund	-	-	405,781	-
Transfer from Parks & Recreation Fund	-	-	182,082	-
Transfer from Zoo Fund	-	-	110,234	-
Transfer from Unsafe Structures Fund	-	-	127,207	-
Transfer from Risk Management Reserve Fund	-	-	-	100,000
TOTAL OTHER REVENUES	1,007,403	1,004,083	2,892,924	1,484,500
Subtotal Revenue	68,438,394	66,972,215	80,690,351	80,345,426
TOTAL BALANCE AND REVENUE	75,503,715	73,724,302	85,602,821	85,272,015
EXPENDITURES:				
CITY COUNCIL				
Personnel Services	248,222	246,427	253,121	205,202
Contractual Services	25,734	24,557	30,696	29,412
Commodities	769	2,109	1,081	2,481
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CITY COUNCIL	274,725	273,093	284,898	237,095
MAYOR				
Personnel Services	145,344	107,909	118,305	98,362
Contractual Services	13,929	12,435	11,329	11,329
Commodities	2,380	1,558	2,201	2,201
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL MAYOR	161,653	121,902	131,835	111,892
CITY MANAGER				
Personnel Services	811,632	758,276	795,816	662,309
Contractual Services	181,763	184,313	197,138	197,602
Commodities	2,358	7,243	14,050	13,900
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL CITY MANAGER	995,753	949,832	1,007,004	873,811
LEGAL				
Personnel Services	1,326,781	1,357,483	1,334,350	1,331,154
Contractual Services	189,515	86,801	108,710	126,710
Commodities	32,832	29,086	21,922	34,000
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL LEGAL	1,549,128	1,473,370	1,464,982	1,491,864

# City of Topeka, Kansas

## Summary of Resources and Appropriations General Operating Fund

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FINANCIAL SERVICES</b>				
Personnel Services	1,503,478	1,572,594	1,583,456	1,428,932
Contractual Services	297,544	303,045	307,616	391,187
Commodities	32,178	12,487	11,775	14,575
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL FINANCIAL SERVICES</b>	<b>1,833,200</b>	<b>1,888,126</b>	<b>1,902,847</b>	<b>1,834,694</b>
<b>MUNICIPAL COURT</b>				
Personnel Services	1,265,351	1,291,988	1,228,983	1,224,946
Contractual Services	391,457	397,039	465,559	465,559
Commodities	21,461	32,589	44,126	44,126
Capital Outlay	8,750	15,672	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL MUNICIPAL COURT</b>	<b>1,687,019</b>	<b>1,737,288</b>	<b>1,738,668</b>	<b>1,734,631</b>
<b>HUMAN RESOURCES</b>				
Personnel Services	576,766	596,135	566,008	572,656
Contractual Services	223,984	185,789	209,118	225,863
Commodities	18,049	23,958	20,205	20,205
Capital Outlay	1,298	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL HUMAN RESOURCES</b>	<b>820,097</b>	<b>805,882</b>	<b>795,331</b>	<b>818,724</b>
<b>HUMAN RELATIONS COMMISSION</b>				
Personnel Services	230,911	227,448	136,090	-
Contractual Services	21,919	23,360	9,294	-
Commodities	2,557	5,537	1,225	-
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL HUMAN RELATIONS COMMISSION</b>	<b>255,387</b>	<b>256,345</b>	<b>146,609</b>	<b>-</b>
<b>POLICE</b>				
Personnel Services	24,483,870	25,167,252	23,943,982	25,141,687
Contractual Services	2,564,711	2,874,379	2,847,206	2,769,048
Commodities	1,240,863	1,217,476	1,128,876	1,256,246
Other Payments & costs	575	-	-	1,000
Capital Outlay	18,364	71,555	64,000	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL POLICE</b>	<b>28,308,383</b>	<b>29,330,662</b>	<b>27,984,064</b>	<b>29,167,981</b>
<b>FIRE</b>				
Personnel Services	18,815,110	18,375,419	18,129,053	18,554,938
Contractual Services	1,029,676	998,451	1,054,534	994,911
Commodities	636,098	754,370	565,242	624,865
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL FIRE</b>	<b>20,480,884</b>	<b>20,128,240</b>	<b>19,748,829</b>	<b>20,174,714</b>
<b>PUBLIC WORKS</b>				
Personnel Services	6,703,689	6,006,524	5,064,202	4,678,721
Contractual Services	3,707,635	3,764,369	3,989,786	3,981,998
Commodities	495,391	444,398	608,672	607,133
Capital Outlay	356,690	135,703	93,275	93,275
Other Financial Uses	(631,770)	(650,042)	(566,260)	(546,295)
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>	<b>10,631,635</b>	<b>9,700,952</b>	<b>9,189,675</b>	<b>8,814,832</b>

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
General Operating Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>METROPOLITAN PLANNING</b>				
Personnel Services	789,821	785,359	759,731	620,693
Contractual Services	101,336	91,457	111,889	111,107
Commodities	5,405	6,793	6,857	6,857
Capital Outlay	-	-	-	-
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL PLANNING</b>	<b>896,562</b>	<b>883,609</b>	<b>878,477</b>	<b>738,657</b>
<b>PARKS AND RECREATION</b>				
Personnel Services	-	-	5,536,188	4,811,285
Contractual Services	-	-	2,701,046	2,709,520
Other Payments & costs	-	-	48,500	48,500
Commodities	-	-	839,877	821,052
Capital Outlay	-	-	290,371	290,371
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL PARKS AND RECREATION</b>	<b>-</b>	<b>-</b>	<b>9,415,982</b>	<b>8,680,728</b>
<b>ZOO</b>				
Personnel Services	-	-	1,626,398	1,375,078
Contractual Services	-	-	494,825	494,825
Other Payments & costs	-	-	28,000	28,000
Commodities	-	-	262,582	262,582
Capital Outlay	-	-	9,400	9,400
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL ZOO</b>	<b>-</b>	<b>-</b>	<b>2,421,205</b>	<b>2,169,885</b>
<b>HOUSING AND NEIGHBORHOOD DVLPT.</b>				
Other Payments & costs	-	-	200,000	100,000
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL HND</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>100,000</b>
<b>CONTRIBUTIONS TO OTHER AGENCIES</b>				
Jayhawk Area Agency on Aging	27,000	13,700	13,700	10,300
Topeka Cemetery Association	119,000	80,000	100,000	75,000
Keep America Beautiful	15,000	12,000	12,000	9,000
Community Resource Council	102,771	95,577	95,577	71,700
Topeka Performing Arts Center	450,000	100,000	250,000	187,500
Downtown Topeka Inc.	125,000	125,000	100,000	75,000
KCSL Shawnee County Family Resource Center	55,000	44,000	44,000	33,000
Youth and Social Services	277,029	190,571	187,871	141,000
Project Health Access	100,000	80,000	80,000	60,000
Battered Women's Task Force	30,000	24,000	24,000	18,000
Housing and Credit Counseling	78,000	62,400	62,400	46,800
Success by Six	41,545	33,236	33,236	25,000
Community First Abbot Center	167,000	133,600	133,600	100,200
Rochester Cemetery	60,000	-	60,000	45,000
Net Prior/Current Year Encumbrances	-	-	-	-
<b>TOTAL CONTRIBUTIONS TO AGENCIES</b>	<b>1,647,345</b>	<b>994,084</b>	<b>1,196,384</b>	<b>897,500</b>
<b>INTERFUND TRANSFERS</b>				
Transfer to Unsafe Structures Fund	200,000	75,000	-	-
Transfer to Capital Projects	-	55,000	-	-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>200,000</b>	<b>130,000</b>	<b>-</b>	<b>-</b>

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
General Operating Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
MISC NON-DEPARTMENTAL				
Personnel Services	(2,371,625)	(2,032,134)	15,774	89,039
Contractual Services	1,237,267	1,173,897	733,168	1,065,468
Care of Prisoners	-	824,554	900,000	900,000
Demolition of Unsafe Structures	-	-	100,000	100,000
Commodities	(4,737)	35,035	500	500
Other Payments and Costs	20,000	-	20,000	70,000
Capital Outlay & Reserve	-	-	400,000	-
Othe Financing Uses	128,952	137,095	-	-
Miscellaneous (Contingency)	-	-	-	5,200,000
Net Prior/Current Year Encumbrances	-	-	-	-
TOTAL MISC NON-DEPARTMENTAL	(990,143)	138,447	2,169,442	7,425,007
TOTAL GENERAL FUND EXPENDITURES	68,751,628	68,811,832	80,676,232	85,272,015
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-
LESS: RESERVES	-	-	-	-
FUND BALANCE, ENDING	6,752,087	4,912,470	4,926,589	-

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: GENERAL IMPROVEMENT 230</b>				
FUND BALANCE, BEGINNING	\$ 201,712	\$ 397,580	\$ 405,781	\$ -
<b>REVENUE:</b>				
General Property Tax-Current	746,071	840,751	-	-
General Property Tax-Delinq	21,561	27,723	-	-
Machinery & Equipment Reimbursement	15,057	8,805	-	-
Motor Vehicle/RV Tax	136,296	84,270	-	-
Other Revenue	1,991	8,368	-	-
IRB Distribution	5,436	6,218	-	-
Subtotal Revenue	926,412	976,135	-	-
<b>TOTAL BALANCE AND REVENUE</b>	<b>1,128,124</b>	<b>1,373,715</b>	<b>405,781</b>	<b>-</b>
<b>EXPENDITURES:</b>				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	99,006	93,704	-	-
OTHER PAYMENTS AND COSTS	194,045	321,730	-	-
COMMODITIES	(3,587)	26,868	-	-
CAPITAL OUTLAY	3,930	440,632	-	-
MISCELLANEOUS (Contingency)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>293,394</b>	<b>882,934</b>	<b>-</b>	<b>-</b>
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT (General Fund)	-	-	405,781	-
OPERATING TRANSFERS OUT (Bldg Imp)	437,150	85,000	-	-
OPERATING TRANSFERS OUT (HOME Grant)	-	-	-	-
<b>NET OPERATING TRANSFERS</b>	<b>437,150</b>	<b>85,000</b>	<b>405,781</b>	<b>-</b>
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 397,580	\$ 405,781	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: SPECIAL LIABILITY EXPENSE 236</u>				
FUND BALANCE, BEGINNING	\$ 828,997	\$ 692,874	\$ 1,047,586	\$ 1,002,327
REVENUE:				
General Property Tax-Current	69,571	481,711	274,657	283,424
General Property Tax-Uncollectible	-	-	(8,774)	(9,054)
General Property Tax-Delinq	21,561	27,723	21,000	21,000
NRA Rebate	-	-	(5,775)	(6,142)
Machinery & Equipment Reimbursement	2,045	835	-	-
Motor Vehicle/RV Tax	18,669	8,034	53,302	28,600
IRB Distribution	523	3,562	3,522	1,884
Other (Levy Reduction/Revenue Offset)	-	-	-	-
Subtotal Revenue	112,369	521,865	337,932	319,712
TOTAL BALANCE AND REVENUE	941,366	1,214,739	1,385,518	1,322,039
EXPENDITURES:				
PERSONNEL SERVICES	48,066	51,386	118,191	120,209
CONTRACTUAL SERVICES	204,179	106,538	150,000	301,830
OTHER PAYMENTS AND COSTS	11,198	6,559	115,000	900,000
COMMODITIES	168	2,670	-	-
Net Prior/Current Year Encumbrances	(15,119)	-	-	-
TOTAL EXPENDITURES	248,492	167,153	383,191	1,322,039
OPERATING TRANSFERS IN	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 692,874	\$ 1,047,586	\$ 1,002,327	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: PARK &amp; RECREATION 265</u>				
FUND BALANCE, BEGINNING	\$ 473,313	\$ 572,614	\$ 182,082	\$ -
Equity Transfer out				
REVENUE:				
General Property Tax-Current	5,291,343	5,301,106	-	-
General Property Tax-Delinq	62,596	80,485	-	-
Motor Vehicle/RV Tax	569,033	588,054	-	-
IRB Distribution	38,700	39,203	-	-
Liquor Gross	533,858	539,253	-	-
Machinery & Equipment Reimbursement	62,524	61,695	-	-
Intergovernmental Revenue	296,372	-	-	-
Fees for Service	1,784,166	2,586,413	-	-
Rent of Property	145,831	124,747	-	-
Transfer from Transient Guest Tax Fund	145,000	129,000	-	-
Other Revenues	158,370	16,587	-	-
Subtotal Revenue	9,087,793	9,466,543	-	-
TOTAL BALANCE AND REVENUE	9,561,106	10,039,157	182,082	-
EXPENDITURES:				
PERSONNEL SERVICES	5,787,834	5,815,497	-	-
CONTRACTUAL SERVICES	2,388,865	2,845,484	-	-
OTHER PAYMENTS AND COSTS	25,966	25,340	-	-
COMMODITIES	806,876	960,772	-	-
CAPITAL OUTLAY	87,062	380,554	-	-
OTHER FINANCING USES	-	-	-	-
Net Prior/Current Year Encumbrances	(108,111)	(170,572)	-	-
TOTAL EXPENDITURES	8,988,492	9,857,075	-	-
TRANSFER TO GENERAL FUND	-	-	182,082	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 572,614	\$ 182,082	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: ZOO 268</u>				
FUND BALANCE, BEGINNING	\$ 4,219	\$ 216,873	\$ 110,234	\$ -
REVENUE:				
General Property Tax-Current	1,658,449	1,405,233	-	-
General Property Tax-Delinq	20,310	26,828	-	-
Motor Vehicle/RV Tax	152,406	183,747	-	-
IRB Distribution	12,107	10,392	-	-
Machinery & Equipment Reimbursement	16,746	19,294	-	-
Admissions	346,247	379,390	-	-
Concessions	65,927	69,481	-	-
Transfer from Transient Guest Tax Fund	55,000	48,500	-	-
FOTZ Education Program	69,485	67,447	-	-
Other	55,392	47,066	-	-
Subtotal Revenue	2,452,069	2,257,378	-	-
TOTAL BALANCE AND REVENUE	2,456,288	2,474,251	110,234	-
EXPENDITURES:				
PERSONNEL SERVICES	1,544,599	1,577,601	-	-
CONTRACTUAL SERVICES	421,451	479,131	-	-
OTHER PAYMENTS AND COSTS	28,473	31,030	-	-
COMMODITIES	242,274	272,320	-	-
CAPITAL OUTLAY	2,814	3,693	-	-
Net Prior/Current Year Encumbrances	(196)	242	-	-
TOTAL EXPENDITURES	2,239,415	2,364,017	-	-
OPERATING TRANSFERS IN				
TRANSFER TO GENERAL FUND			110,234	-
NET OPERATING TRANSFERS	-		110,234	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 216,873	\$ 110,234	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Debt Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: GENERAL BOND AND INTEREST 301</b>				
FUND BALANCE, BEGINNING	\$ 2,408,134	\$ 1,405,054	\$ 1,641,286	\$ 1,813,977
Balance Adjustment for Bridge Reserve Asset	-	-	-	-
<b>REVENUE:</b>				
General Property Tax-Current	12,384,635	12,088,822	14,038,372	13,075,212
General Property Tax-Uncollectible	-	-	(448,467)	(417,698)
General Property Tax-Delinq	173,876	214,628	140,000	140,000
College Hill Property Tax	-	141,852	257,691	-
NRA Rebates	-	-	(144,896)	(154,110)
Motor Vehicle/RV Tax	1,255,224	1,302,951	1,344,645	1,452,484
Special Assessments	1,235,590	1,579,364	1,600,000	1,715,000
STAR Heartland Park Sales Tax--Local	73,882	95,224	105,000	105,000
STAR Heartland Park Sales Tax--State	-	211,485	250,000	304,000
Half-Cent Sales Tax Transfer	3,261,980	3,571,006	3,569,506	3,573,406
IRB Distribution	90,474	89,401	88,369	96,299
Intergovernmental Revenues	-	144,253	-	-
Machinery & Equipment Reimbursement	137,965	-	-	-
Miscellaneous Interest	370,428	245,610	85,000	95,000
Capitalized Interest and Debt Reserve Bridge	-	(43,840)	-	-
Sale of Bonds	4,530,651	52,901,197	-	-
Investmetn Earnings Bridge DSR	-	-	1,400	-
Other	5,715	5,715	-	-
Transfer from Other Funds	152,214	823,455	-	-
Subtotal Revenue	23,672,634	73,371,123	20,886,620	19,984,593
<b>TOTAL BALANCE AND REVENUE</b>	<b>26,080,768</b>	<b>74,776,177</b>	<b>22,527,906</b>	<b>21,798,570</b>
<b>EXPENDITURES:</b>				
Payment of Principal	17,200,000	12,610,000	13,510,789	14,020,860
Payment of Interest	7,144,170	7,821,463	7,200,340	7,165,103
Fiscal Fees	2,800	4,331	2,800	3,000
Refunding of Bonds/Notes	10,327	52,699,097	-	-
College Hill - Payment of Principal	-	-	-	97,568
College Hill - Payment of Interest	-	-	-	112,039
Premium-Other Costs	318,417	-	-	-
Debt Service Reserve	-	-	-	400,000
<b>TOTAL EXPENDITURES</b>	<b>24,675,714</b>	<b>73,134,891</b>	<b>20,713,929</b>	<b>21,798,570</b>
RESIDUAL EQUITY TRANSFER IN (OUT)				
UNAPPROPRIATED FUND BALANCE, ENDING	\$ 1,405,054	\$ 1,641,286	\$ 1,813,977	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: SPECIAL ALCOHOL PROGRAM 228</b>				
FUND BALANCE, BEGINNING	\$ 331,180	\$ 431,781	\$ 495,735	\$ 445,425
REVENUE:				
Liquor gross receipts	533,858	539,253	524,690	542,814
Subtotal Revenue	533,858	539,253	524,690	542,814
TOTAL BALANCE AND REVENUE	865,038	971,034	1,020,425	988,239
EXPENDITURES:				
OTHER PAYMENTS AND COSTS	433,257	475,299	575,000	575,000
TOTAL EXPENDITURES	433,257	475,299	575,000	575,000
FUND BALANCE, ENDING	\$ 431,781	\$ 495,735	\$ 445,425	\$ 413,239

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: ALCOHOL AND DRUG SAFETY 229</b>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ 49,552
REVENUE:				
Evaluation Fees	-	-	50,000	50,000
Diversion Evaluation Fees	-	-	2,000	2,000
Miscellaneous	-	-	-	-
Transfer In from Fund 560	-	-	54,425	-
Subtotal Revenue	-	-	106,425	52,000
TOTAL BALANCE AND REVENUE	-	-	106,425	101,552
EXPENDITURES:				
PERSONNEL SERVICES	-	-	48,873	50,413
CONTRACTUAL SERVICES	-	-	3,500	3,500
OTHER PAYMENTS AND COSTS	-	-	-	-
COMMODITIES	-	-	4,500	4,500
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	-	-	56,873	58,413
OPERATING TRANSFERS OUT (Fund 229)	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ 49,552	\$ 43,139

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: PARK LAND ACQUISITION 231</u>				
FUND BALANCE, BEGINNING	\$ 173,312	\$ 242,042	\$ 251,453	\$ 195,036
REVENUE:				
BUILDING PERMITS	68,730	9,411	9,500	15,000
Subtotal Revenue	68,730	9,411	9,500	15,000
TOTAL BALANCE AND REVENUE	242,042	251,453	260,953	210,036
EXPENDITURES:				
CAPITAL OUTLAY	-	-	65,917	190,000
TOTAL EXPENDITURES	-	-	65,917	190,000
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCE, ENDING	\$ 242,042	\$ 251,453	\$ 195,036	\$ 20,036

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: LAW ENFORCEMENT 232</b>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ 441,868
REVENUE:				
Intergovernmental Revenue	-	-	15,000	40,000
Interest Income	-	-	5,000	5,000
License Fees	-	-	15,000	15,000
Court Fees	-	-	115,000	125,000
Transfer In from Fund 525	-	-	173,634	-
Transfer In from Fund 561	-	-	492,437	-
Transfer In from Fund 568	-	-	25,797	-
Subtotal Revenue	-	-	841,868	185,000
TOTAL BALANCE AND REVENUE	-	-	841,868	626,868
EXPENDITURES:				
PERSONNEL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	-	-	165,000	165,000
OTHER PAYMENTS AND COSTS	-	-	55,000	55,000
COMMODITIES	-	-	80,000	230,000
CAPITAL OUTLAY	-	-	100,000	100,000
TOTAL EXPENDITURES	-	-	400,000	550,000
OPERATING TRANSFERS OUT	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ 441,868	\$ 76,868

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: ZOO IMPROVEMENT FUND 267</u>				
FUND BALANCE, BEGINNING	\$ 6,743	\$ 6,934	\$ -	\$ -
REVENUE:				
Fees for Service	-	-	-	-
Interest	50	-	-	-
Other Financing Sources	141	-	-	-
Subtotal Revenue	191	-	-	-
TOTAL BALANCE AND REVENUE	6,934	6,934	-	-
EXPENDITURES:				
CONTRACTUAL SERVICES	-	6,934	-	-
TOTAL EXPENDITURES	-	6,934	-	-
OPERATING TRANSFERS IN				
OPERATING TRANSFERS OUT	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	\$ 6,934	\$ -	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: GOLF IMPROVEMENT RESERVE 269</b>				
FUND BALANCE, BEGINNING	\$ 70,531	\$ 57,003	\$ 17,950	\$ 2,950
REVENUE:				
GREEN FEES	19,699	-	20,000	20,000
	-		-	-
Subtotal Revenue	19,699	-	20,000	20,000
TOTAL BALANCE AND REVENUE	90,230	57,003	37,950	22,950
EXPENDITURES:				
CAPITAL OUTLAY	33,227	39,053	35,000	22,950
TOTAL EXPENDITURES	33,227	39,053	35,000	22,950
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCE, ENDING	\$ 57,003	\$ 17,950	\$ 2,950	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: TRANSIENT GUEST TAX FUND 271</b>				
FUND BALANCE, BEGINNING	\$ 468,337	\$ 527,240	\$ 64,804	\$ 59,135
REVENUE:				
Transient Guest Tax Receipts	2,070,271	1,719,807	1,850,000	1,850,000
Transfer In	10,509			
Subtotal Revenue	2,080,780	1,719,807	1,850,000	1,850,000
TOTAL BALANCE AND REVENUE	2,549,117	2,247,047	1,914,804	1,909,135
EXPENDITURES:				
Visit Topeka	800,000	800,000	1,039,500	960,000
Tourism Development Grants	656,004	820,500	-	-
Expo Centre Marketing	-	-	64,750	50,000
Heartland Park	-	-	302,250	300,000
Sunflower Soccer	-	-	-	40,000
TOTAL EXPENDITURES	1,456,004	1,620,500	1,406,500	1,350,000
OPERATING TRANSFERS				
Great Overland Station	199,714	200,000	200,000	200,000
Historic Preservation Fund	106,159	131,243	75,169	80,500
Transfer to Parks and Recreation Fund	145,000	129,000	-	-
Transfer to General Fund	60,000	53,000	174,000	200,000
Transfer to Zoo Fund	55,000	48,500	-	-
FUND BALANCE, ENDING	\$ 527,240	\$ 64,804	\$ 59,135	\$ 78,635
Total Expenses and Transfers	2,021,877	2,182,243	1,855,669	1,830,500

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: UNSAFE STRUCTURES REMOVAL 285</u>				
FUND BALANCE, BEGINNING	\$ 142,212	\$ 309,284	\$ 127,207	\$ -
Transfers from General Fund	200,000	75,000	-	-
REVENUE:				
Other	2,343	-	-	-
Subtotal Revenue	202,343	75,000	-	-
TOTAL BALANCE AND REVENUE	344,555	384,284	127,207	-
EXPENDITURES:				
CONTRACTUAL SERVICES	35,271	257,077	-	-
TOTAL EXPENDITURES	35,271	257,077		-
RESIDUAL EQUITY TRANSFER IN (OUT)			127,207	-
FUND BALANCE, ENDING	\$ 309,284	\$ 127,207	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: RETIREMENT RESERVE 286</u>				
FUND BALANCE, BEGINNING	\$ 663,880	\$ 742,552	\$ 1,032,462	\$ 347,462
Transfers from General Fund				
REVENUE:				
Transfer in from KPERS Insured Only				
Charges for services from payroll	610,951	640,497	315,000	585,000
	610,951	640,497	315,000	585,000
TOTAL BALANCE AND REVENUE	1,274,831	1,383,049	1,347,462	932,462
EXPENDITURES:				
PERSONNEL SERVICES	532,279	350,587	1,000,000	600,000
TOTAL EXPENDITURES	532,279	350,587	1,000,000	600,000
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 742,552	\$ 1,032,462	\$ 347,462	\$ 332,462

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: KP&amp;F RATE EQUALIZATION 287</u>				
FUND BALANCE, BEGINNING	\$ 1,211,773	\$ 1,444,853	\$ 1,436,251	\$ 1,336,251
Transfers from General Fund				
REVENUE:				
Charges for services from payroll	305,575	-	-	-
	305,575	-	-	-
TOTAL BALANCE AND REVENUE	1,517,348	1,444,853	1,436,251	1,336,251
EXPENDITURES:				
PERSONNEL SERVICES	72,495	8,602	100,000	100,000
TOTAL EXPENDITURES	72,495	8,602	100,000	100,000
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 1,444,853	\$ 1,436,251	\$ 1,336,251	\$ 1,236,251

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: NEIGHBORHOOD REVITALIZATION 288</u>				
FUND BALANCE, BEGINNING	\$ 25,496	\$ 61,840	\$ 99,025	\$ 45,185
Intergovernmental Revenue	36,344	37,185	37,000	37,000
	36,344	37,185	37,000	37,000
TOTAL BALANCE AND REVENUE	61,840	99,025	136,025	82,185
EXPENDITURES:				
CONTRACTUAL SERVICES	-	-	90,840	82,185
TOTAL EXPENDITURES	-	-	90,840	82,185
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 61,840	\$ 99,025	\$ 45,185	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: Historic Asset Tourism Fund 289</u>				
FUND BALANCE, BEGINNING	\$ 159,257	\$ 265,416	\$ 168,162	\$ -
Transfer from Transient Guest Tax	106,159	131,243	75,169	80,500
	106,159	131,243	75,169	80,500
TOTAL BALANCE AND REVENUE	265,416	396,659	243,331	80,500
EXPENDITURES:				
CONTRACTUAL SERVICES	-	228,497	243,331	80,500
	-			
TOTAL EXPENDITURES	-	228,497	243,331	80,500
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 265,416	\$ 168,162	\$ -	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<u>FUND: Half-Cent Sales Tax Fund 290</u>				
FUND BALANCE, BEGINNING	\$ 6,549,671	\$ 4,860,145	\$ 4,599,017	\$ 2,053,878
Half-Cent County Sales Tax	7,617,164	7,815,183	7,500,000	7,650,000
Interest	68,890	-	-	-
	7,686,054	7,815,183	7,500,000	7,650,000
TOTAL BALANCE AND REVENUE	14,235,725	12,675,328	12,099,017	9,703,878
EXPENDITURES:				
TRANSFER FOR TRAFFICWAY PROJECTS	590,851	4,573,006	6,350,190	6,130,472
TRANSFER TO BOND & INTEREST FUND	3,467,062	3,503,305	3,694,949	3,573,406
TOTAL EXPENDITURES	9,375,580	8,076,311	10,045,139	9,703,878
RESIDUAL EQUITY TRANSFER IN (OUT)				
FUND BALANCE, ENDING	\$ 4,860,145	\$ 4,599,017	\$ 2,053,878	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: SPECIAL STREET REPAIR 291</b>				
FUND BALANCE, BEGINNING	\$ 999,020	\$ 459,815	\$ 1,236,176	\$ 690,031
<b>REVENUE:</b>				
Intergovernmental Motor Fuel/State	3,370,358	3,147,298	3,260,840	3,378,720
Intergovernmental Motor Fuel/County	1,401,164	3,500,839	1,812,980	2,135,107
Fees for Services	48,864	7,192	-	-
Highway Maintenance-links	16,415	16,393	16,404	16,404
FEMA Reimbursement	136,782	-	-	-
Sale of Property	600	-	10,000	10,000
Other	94,582	75,615	136,356	136,356
Transfer from Combined Utilities Fund	-	51,879	-	-
Subtotal Revenue	5,068,765	6,799,216	5,236,580	5,676,587
<b>TOTAL BALANCE AND REVENUE</b>	<b>6,067,785</b>	<b>7,259,031</b>	<b>6,472,756</b>	<b>6,366,618</b>
<b>EXPENDITURES:</b>				
PERSONNEL SERVICES	2,137,002	2,287,956	2,515,193	2,561,833
CONTRACTUAL SERVICES	2,160,179	1,413,231	2,001,481	2,031,267
OTHER PAYMENTS AND COSTS	-	-	3,000	3,000
COMMODITIES	1,091,093	1,076,544	684,269	684,269
CAPITAL OUTLAY	280,570	775,839	578,782	578,782
OTHER FINANCIAL USES	5,119	51,700	-	-
Net Prior/Current Year Encumbrances	(65,993)	417,585	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,607,970</b>	<b>6,022,855</b>	<b>5,782,725</b>	<b>5,859,151</b>
RESIDUAL EQUITY TRANSFER IN (OUT)				
<b>FUND BALANCE, ENDING</b>	<b>\$ 459,815</b>	<b>\$ 1,236,176</b>	<b>\$ 690,031</b>	<b>\$ 507,467</b>

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: CITY 1/2% SALES TAX STREET REPAIRS 292</b>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ 1,143,728	\$ 664,082
REVENUE:				
Sales Tax	-	1,143,728	13,100,000	13,300,000
Other Revenue	-	-		-
Subtotal Revenue	-	1,143,728	13,100,000	13,300,000
TOTAL BALANCE AND REVENUE	-	1,143,728	14,243,728	13,964,082
EXPENDITURES:				
PERSONNEL SERVICES			79,646	82,232
CONTRACTUAL SERVICES			13,500,000	13,881,850
TOTAL EXPENDITURES	-	-	13,579,646	13,964,082
RESIDUAL EQUITY TRANSFER OUT to General Fund	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ 1,143,728	\$ 664,082	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: TAX INCREMENT FINANCING 293</b>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ 2,339	\$ 15,581
REVENUE:				
College Hill Property Tax	-	-	-	248,182
College Hill Sales Tax	-	-	-	4,000
East Gate Property Tax	-	2,339	12,442	38,174
East Gate Sales Tax	-	-	800	3,000
Subtotal Revenue	-	2,339	13,242	293,356
TOTAL BALANCE AND REVENUE	-	2,339	15,581	308,937
EXPENDITURES:				
College Hill - Payment of Principal	-	-	-	117,386
College Hill - Payment of Interest	-	-	-	134,796
East Gate TIF - Reimbursement of Costs	-	-	-	56,755
Administrative Costs	-	-	-	-
TOTAL EXPENDITURES	-	-	-	308,937
RESIDUAL EQUITY TRANSFER IN (OUT)	-	-	-	-
UNAPPROPRIATED FUND BALANCE, ENDING	\$ -	\$ 2,339	\$ 15,581	\$ -

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Enterprise Operating Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: PUBLIC PARKING 601</b>				
NET ASSETS, BEGINNING	\$ 9,095,822	\$ 8,723,455	\$ 7,979,415	\$ 7,597,677
REVENUE:				
Fees for Services	2,823,301	2,958,526	2,960,000	2,960,000
Parking Meter Fines	290,410	209,355	210,000	210,000
Interest	38,324	16,566	20,000	20,000
Other Revenue	13,324	10,590	9,430	9,430
Subtotal Revenue	3,165,359	3,195,037	3,199,430	3,199,430
TOTAL BALANCE AND REVENUE	12,261,181	11,918,492	11,178,845	10,797,107
EXPENDITURES:				
PERSONNEL SERVICES	774,727	783,050	832,238	848,087
CONTRACTUAL SERVICES	1,665,917	1,150,092	984,422	1,022,134
PAYMENTS IN LIEU OF TAXES	160,660	155,000	219,791	219,001
OTHER PAYMENTS AND COSTS	1,999	59,049	-	-
COMMODITIES	(702,613)	89,437	102,250	102,250
DEBT SERVICE	620,493	670,567	603,805	1,015,266
DEPRECIATION	716,543	831,882	688,662	688,662
PAYMENTS IN LIEU OF DEBT SERVICE	300,000	200,000	150,000	100,000
TOTAL EXPENDITURES	3,537,726	3,939,077	3,581,168	3,995,400
NET ASSETS	\$ 8,723,455	\$ 7,979,415	\$ 7,597,677	\$ 6,801,707

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: INFORMATION TECHNOLOGY 613</b>				
NET ASSETS, BEGINNING	\$ 684,495	\$ 760,351	\$ 532,335	\$ 510,788
<b>REVENUE:</b>				
Fees for Services	3,173,299	3,878,700	3,875,865	3,875,865
Other Revenue	3,070	1,958	-	-
Fiber Franchise Fees	133,529	80,235	82,000	82,000
Transfers from Other Funds	-	-	-	-
Subtotal Revenue	3,309,898	3,960,893	3,957,865	3,957,865
<b>TOTAL BALANCE AND REVENUE</b>	<b>3,994,393</b>	<b>4,721,244</b>	<b>4,490,200</b>	<b>4,468,653</b>
<b>EXPENDITURES:</b>				
PERSONNEL SERVICES	1,081,176	1,083,201	887,668	954,795
CONTRACTUAL SERVICES	1,630,539	1,996,974	2,543,995	2,543,995
OTHER PAYMENTS AND COSTS	33,100	258,370	35,207	35,207
COMMODITIES	120,723	209,140	212,542	212,542
DEPRECIATION	368,504	641,224	300,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>3,234,042</b>	<b>4,188,909</b>	<b>3,979,412</b>	<b>3,996,539</b>
<b>NET ASSETS</b>	<b>\$ 760,351</b>	<b>\$ 532,335</b>	<b>\$ 510,788</b>	<b>\$ 472,114</b>

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: FLEET MANAGEMENT 614</b>				
NET ASSETS, BEGINNING	\$ 786,104	\$ 864,981	\$ 820,175	\$ 674,835
REVENUE:				
Fees for Services	1,414,155	1,413,647	1,400,197	1,400,197
Refunds and Recoveries				
Other	8,755	1,127		
Subtotal Revenue	1,422,910	1,414,774	1,400,197	1,400,197
TOTAL BALANCE AND REVENUE	2,209,014	2,279,755	2,220,372	2,075,032
EXPENDITURES:				
PERSONNEL SERVICES	1,075,148	1,156,379	1,233,256	1,252,785
CONTRACTUAL SERVICES	154,590	156,311	185,931	184,168
OTHER PAYMENTS AND COSTS	-	72	-	-
COMMODITIES	54,997	93,544	66,350	66,380
CAPITAL OUTLAY	-	-	-	-
DEPRECIATION	63,410	53,274	60,000	60,000
OTHER FINANCING USES	(4,112)	-	-	-
RESERVED FOR ENCUMBRANCES				
TOTAL EXPENDITURES	1,344,033	1,459,580	1,545,537	1,563,333
NET ASSETS	\$ 864,981	\$ 820,175	\$ 674,835	\$ 511,699

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Enterprise Operating Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b><u>FUND: COMBINED UTILITIES FUND</u></b>				
NET ASSETS, BEGINNING	\$ 184,669,688	\$ 184,769,577	\$ 190,156,489	\$ 193,866,310
REVENUE:				
Taxes and Assessments	10,948	1,593	-	-
Permits	265,417	169,791	202,000	201,000
Intergovernmental Gov't Revenue	30,469	-	-	-
Fees for Services	54,235,625	55,004,510	61,690,480	61,882,980
Interest Income	1,068,878	949,517	-	-
Gain (loss) on Disposal of Fixed Assets	1,095	36,365	-	-
Miscellaneous	3,257,380	4,663,310	2,228,720	2,072,720
Other Financing Sources	834,984	861,824	-	-
Subtotal Revenue	59,704,796	61,686,910	64,121,200	64,156,700
TOTAL BALANCE AND REVENUE	244,374,484	246,456,487	254,277,689	258,023,010
EXPENDITURES:				
PERSONAL SERVICES	11,323,496	11,209,496	11,188,276	11,483,528
CONTRACTUAL SERVICES	12,423,389	12,917,336	14,607,133	14,380,108
OTHER PAYMENTS AND COSTS	240,406	234,090	5,486,090	5,364,090
PAYMENT IN LIEU OF TAXES	4,809,000	4,932,000	-	-
COMMODITIES	6,058,894	5,967,740	7,152,646	7,002,345
PAYMENT TO DEBT SERVICE	8,298,588	7,757,897	9,105,390	9,096,660
DEPRECIATION	11,402,177	11,680,662	-	-
TRANSFER TO SPECIAL STREET	-	51,879	-	-
NON-CASH EXPENDITURES	5,048,957	1,548,898	12,871,844	13,569,230
TOTAL EXPENDITURES	59,604,907	56,299,998	60,411,379	60,895,961
NET ASSETS	\$ 184,769,577	\$ 190,156,489	\$ 193,866,310	\$ 197,127,049

\* 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  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: WORKERS' COMP SELF INSURANCE 640</b>				
NET ASSETS, BEGINNING	\$ 458,530	\$ 440,487	\$ 359,458	\$ 239,197
Operating Transfers				
REVENUE:				
Fees for Services	1,241,674	1,286,271	1,200,000	1,175,000
Miscellaneous Interest	45,165	13,740	14,000	17,000
Refunds and Recoveries	144,457	94,263	95,000	95,000
Other				
Subtotal Revenue	1,431,296	1,394,274	1,309,000	1,287,000
TOTAL BALANCE AND REVENUE	1,889,826	1,834,761	1,668,458	1,526,197
EXPENDITURES:				
PERSONNEL SERVICES	57,019	53,574	57,761	58,787
CONTRACTUAL SERVICES	686,469	821,976	921,500	850,000
OTHER PAYMENTS AND COSTS (CLAIMS)	704,716	599,708	450,000	450,000
COMMODITIES	1,135	45	-	-
TOTAL EXPENDITURES	1,449,339	1,475,303	1,429,261	1,358,787
EQUITY TRANSFER--Zoo Fund	-	-	-	-
EQUITY TRANSFER--Parks and Rec Fund	-	-	-	-
EQUITY TRANSFER --General Fund	-	-	-	-
EQUITY TRANSFER				
NET ASSETS	\$ 440,487	\$ 359,458	\$ 239,197	\$ 167,410

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: INSURANCE MANAGEMENT FUND 641</b>				
NET ASSETS, BEGINNING	\$ 387,824	\$ 653,972	\$ 856,166	\$ 1,062,366
Equity Transfer in				
REVENUE:				
Fees for Services	156,398	477,999	475,000	475,000
Refunds and Recoveries	416,724	41,421	36,000	36,000
Subtotal Revenue	573,122	519,420	511,000	511,000
TOTAL BALANCE AND REVENUE	960,946	1,173,392	1,367,166	1,573,366
EXPENDITURES:				
CONTRACTUAL SERVICES	29,400	204,810	204,800	204,800
OTHER PAYMENTS AND COSTS(CLAIMS)	277,574	112,416	100,000	120,000
TOTAL EXPENDITURES	306,974	317,226	304,800	324,800
NET ASSETS	\$ 653,972	\$ 856,166	\$ 1,062,366	\$ 1,248,566

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: EMPLOYEES GROUP HEALTH INSURANCE 642</b>				
NET ASSETS, BEGINNING	\$ 6,425,454	\$ 6,693,196	\$ 5,686,682	\$ 3,918,120
REVENUE:				
City Contributions	7,543,473	5,784,460	5,639,849	5,495,237
Employee Contributions		1,734,963	1,691,589	1,648,215
Retiree Contributions	1,507,390	1,350,957	1,350,000	1,380,000
COBRA		43,990	35,000	35,000
Refunds and Recoveries	151	18,324	-	-
Interest	166,028	59,802	65,000	70,000
Transfer from Other Funds				
Subtotal Revenue	9,217,042	8,992,496	8,781,438	8,628,452
TOTAL BALANCE AND REVENUE	15,642,496	15,685,692	14,468,120	12,546,572
EXPENDITURES:				
CONTRACTUAL SERVICES	934,191	1,208,364	1,400,000	1,470,000
OTHER PAYMENTS AND COSTS	8,015,109	8,790,646	9,150,000	9,600,000
TOTAL EXPENDITURES	8,949,300	9,999,010	10,550,000	11,070,000
NET ASSETS	\$ 6,693,196	\$ 5,686,682	\$ 3,918,120	\$ 1,476,572

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: RISK MANAGEMENT RESERVE 643</b>				
NET ASSETS, BEGINNING	\$ 1,623,548	\$ 1,659,783	\$ 1,674,636	\$ 1,689,636
REVENUE:				
Miscellaneous Interest	36,235	14,853	15,000	25,000
Subtotal Revenue	36,235	14,853	15,000	25,000
TOTAL BALANCE AND REVENUE	1,659,783	1,674,636	1,689,636	1,714,636
EXPENDITURES:				
CONTRACTUAL SERVICES	-	-	-	-
OTHER PAYMENTS AND COSTS	-	-	-	100,000
TOTAL EXPENDITURES	-	-	-	100,000
NET ASSETS	\$ 1,659,783	\$ 1,674,636	\$ 1,689,636	\$ 1,614,636

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Internal Service Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: UNEMPLOYMENT COMPENSATION 644</b>				
NET ASSETS, BEGINNING	\$ 426,518	\$ 437,082	\$ 374,199	\$ 302,699
REVENUE:				
Fees for Services	116,791	122,642	119,500	116,500
Miscellaneous Interest				
Subtotal Revenue	116,791	122,642	119,500	116,500
TOTAL BALANCE AND REVENUE	543,309	559,724	493,699	419,199
EXPENDITURES:				
PERSONNEL SERVICES				
CONTRACTUAL SERVICES	11,000	11,000	11,000	11,000
OTHER PAYMENTS AND COSTS (CLAIMS)	95,227	174,525	180,000	165,000
COMMODITIES				
CAPITAL OUTLAY				
PAYMENT TO DEBT SERVICE				
TOTAL EXPENDITURES	106,227	185,525	191,000	176,000
NET ASSETS	\$ 437,082	\$ 374,199	\$ 302,699	\$ 243,199

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Special Revenue Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: DOWNTOWN IMPROVEMENT DISTRICT 216</b>				
FUND BALANCE, BEGINNING	\$ 13,978	\$ 25,016	\$ 37,455	\$ 37,455
REVENUE:				
Other Revenue	177,139	168,666	181,865	168,841
Interest	-	27	-	-
	177,139	168,693	181,865	168,841
TOTAL BALANCE AND REVENUE	191,117	193,709	219,320	206,296
EXPENDITURES:				
CONTRACTUAL SERVICES	166,101	156,254	176,865	166,772
NON-CASH EXPENDITURES	-	-	5,000	2,000
TOTAL EXPENDITURES	166,101	156,254	181,865	168,772
OPERATING TRANSFERS IN	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
FUND BALANCE, ENDING	\$ 25,016	\$ 37,455	\$ 37,455	\$ 37,524

*City of Topeka, Kansas*

*Summary of Resources and Appropriations  
Agency Fund*

Resources and Appropriations	2008 Actual	2009 Actual	2010 Estimate	2011 Adopted
<b>FUND: METROPOLITAN TRANSIT AUTHORITY 427</b>				
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ -
<b>REVENUE:</b>				
General Property Tax - Current	2,947,727	2,890,923	4,463,170	4,195,637
General Property Tax - Delinquent	53,544	68,597	-	-
General Property Tax - Uncollectible	-	-	(139,147)	(169,546)
NRA Rebates	-	-	(34,650)	(54,251)
Motor Vehicle Ad Valorem Tax	323,646	321,453	321,549	461,075
Payment in Lieu of Tax IRB	21,533	21,379	21,133	30,617
Subtotal Revenue	3,346,450	3,302,352	4,632,055	4,463,532
<b>TOTAL BALANCE AND REVENUE</b>	<b>3,346,450</b>	<b>3,302,352</b>	<b>4,632,055</b>	<b>4,463,532</b>
<b>EXPENDITURES:</b>				
Payment to TMTA	3,346,450	3,302,352	4,632,055	4,463,532
<b>TOTAL EXPENDITURES</b>	<b>3,346,450</b>	<b>3,302,352</b>	<b>4,632,055</b>	<b>4,463,532</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Comparison of Property Tax Dollars and Mill Levy

## Tax Year 2009 for 2010 Budget

\*Assessed Value= \$ 1,038,577,259

	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)
<b>Total</b>	<b>\$ 31,976,240</b>	<b>\$ 1,055,216</b>	<b>\$ 33,031,456</b>	<b>32.592</b>	<b>(0.090)</b>

## Tax Year 2010 for 2011 Budget

\*Assessed Value= \$ 997,178,888

	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change
General	\$ 18,776,007	\$ 619,608	\$ 19,395,615	19.451	0.982
General Bond & Interest	12,657,514	417,698	\$ 13,075,212	13.113	(0.739)
Special Liability	274,370	9,054	\$ 283,424	0.285	0.014
<b>Total</b>	<b>\$ 31,707,891</b>	<b>\$ 1,046,360</b>	<b>\$ 32,754,251</b>	<b>32.849</b>	<b>0.257</b>

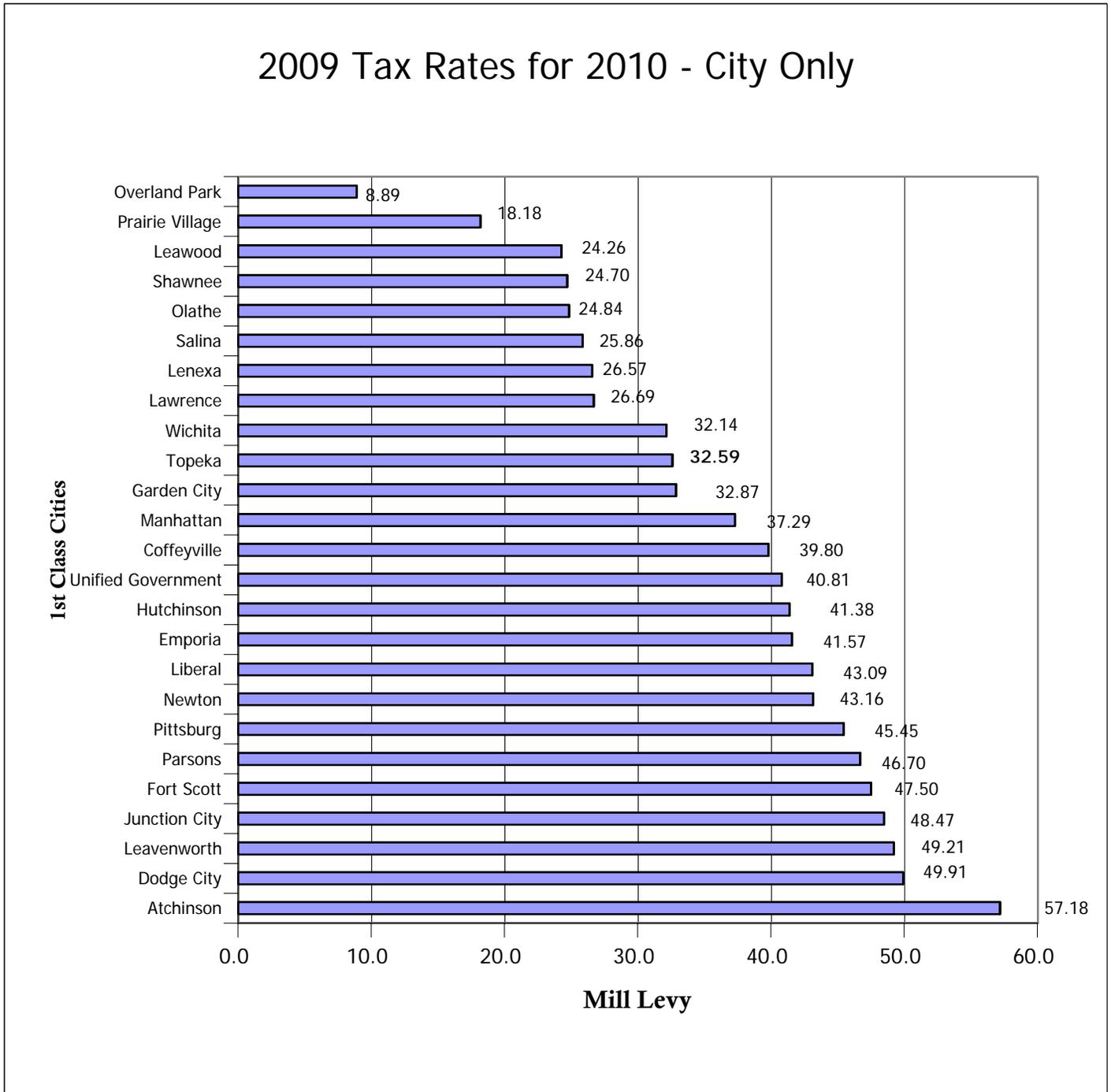
## Year to Year Difference

Assessed Value= \$ (41,398,371)

	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate
General	\$ 655,555	\$ 21,633	\$ 677,188	0.982
General Bond & Interest	(932,391)	(30,769)	(963,160)	(0.739)
Special Liability	8,487	280	8,767	0.014
<b>Total</b>	<b>\$ (268,349)</b>	<b>\$ (8,856)</b>	<b>\$ (277,205)</b>	<b>0.257</b>

\* Adjusted for Tax Increment Financing (TIF) values

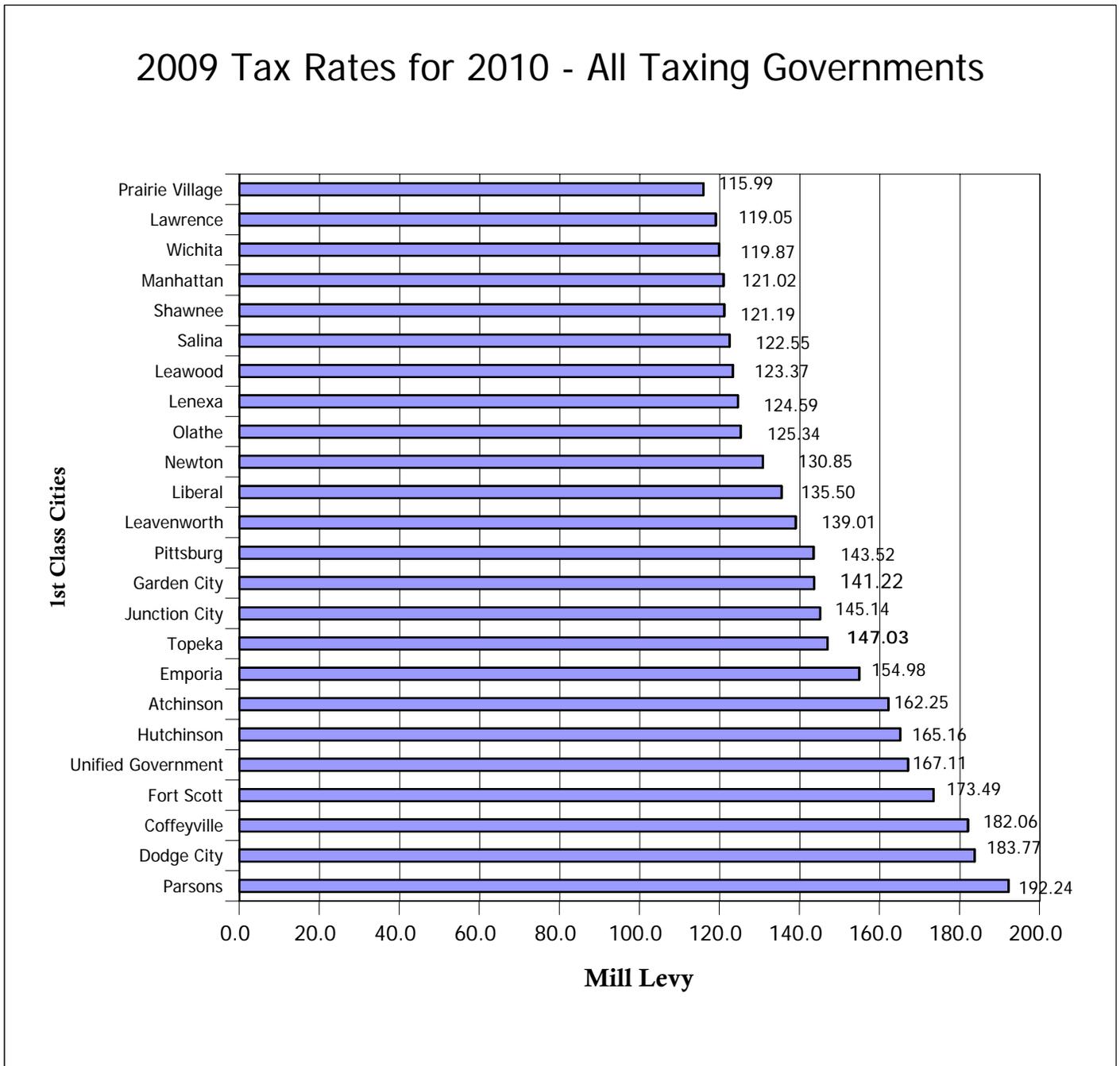
# Cities of 1st Class Property Tax-City Mill Levy Only



\*For the 2010 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. 96 - No. 3; March 2010

# Cities of 1st Class Property Tax-All Governments



\*For the 2010 budget, Topeka had the 17th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by all units of government.

Source: Kansas Government Journal Vol. 96 - No. 3; March 2010

# Principal Taxpayers

---

Taxpayer	Type of Business	2009	
		Assessed Valuation	As Percent of Total
Westar Energy	Electric Utility	\$ 55,452,031	4.9%
Southwestern Bell/Utility	Telephone Utility	18,195,262	1.6%
Goodyear Tire and Rubbers/Manufacturing	Manufacturer	13,222,530	1.2%
Kansas Gas Service/Utility	Gas Utility	13,089,200	1.2%
Burlington Northern/Santa Fe/Utility	Railroad	12,516,561	1.1%
Simon Property Group	Retail	10,910,237	0.1%
Walmart Properties/Hypermart/Retail	Retail	7,969,899	0.7%
Payless Shoe Source/Manufacturing	Manufacturer	6,849,295	0.6%
Frito Lay/Manufacturing	Manufacturer	6,539,210	0.6%
Union Pacific/Utility	Railroad	5,700,053	0.5%

As of December 31, 2009

# 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	
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	-	-	0.27	32.59	1.50	40.97	54.43	3.32	14.72	147.52
2011	19.45	13.11	-	-	0.29	32.85	1.50	41.02	54.30	3.32	14.57	147.55

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	\$ 53,845,000	70.8%	\$ 38,143,798
Unified School District No. 345	16,655,000	29.4%	4,894,905
Unified School District No. 437	56,220,000	62.7%	35,238,696
Unified School District No. 450	24,995,000	22.2%	5,538,892
Unified School District No. 501	40,900,000	100.0%	40,900,000
Washburn University	27,500,000	100.0%	27,500,000
Public Library	15,760,000	70.8%	<u>11,164,384</u>
	235,875,000	69.3%	163,380,675
Direct debt, City of Topeka:			
General obligation bonds	156,370,000		156,370,000
Temporary notes	24,890,000		24,890,000
Capital Leases	<u>3,371,639</u>		<u>3,371,639</u>
Total direct and overlapping debt	<u>\$ 420,506,639</u>		<u>\$ 348,012,314</u>

As of December 31, 2009

# 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	112,056,673	70,043,766	1,127,719,998	1,015,663,325	-2.5%
2010	875,969,022	51,828,019	112,056,673 *	71,648,338	1,111,502,052	999,445,379	-1.6%

\* Motor Vehicle valuation not available.

# 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%
2009	32,394,897	31,637,962	97.7%	735,100	32,373,062	99.9%

(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	165,635,000	3,356,362	-	162,278,638	14.2%	\$1,326
2007	123,334	1,157,888,288	170,085,000	2,408,134	-	167,676,866	14.5%	\$1,360
2008	122,642	1,156,664,984	179,495,000	1,405,054	-	178,089,946	15.4%	\$1,452
2009	124,331	1,129,941,608	190,200,000	1,641,286	-	188,558,714	16.7%	\$1,517

(1) Includes all general obligation, special assessment, STAR, and TIF

(2) Population estimates, U.S. Bureau of Census, ([www.census.gov/population/estimates/metro-city/placebyco/SC99T8\\_KS.txt](http://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
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%
2009	12,505,000	7,895,797	20,400,797	120,251,263	17.0%

(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, 2009**

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 1/1/2009	Expenditures	Unexpended Grant Amount at 12/31/2009
<b>U.S. Department of Housing and Urban Development</b>						
Passed through KS Housing Resources Corporation:						
Community Development Block Grant - Emergency Shelter	14.231	ESG-FFY2008	46,465	43,260	43,260	-
Community Development Block Grant - Emergency Shelter	14.231	ESG-FFY2009	25,625	25,625	625	25,000
Total Passed through KS Housing Resources Corporation			72,090	68,885	43,885	25,000
Passed through KS Department of Commerce:						
Neighborhood Stabilization Program	14.228	09-NSP-019	1,644,670	1,644,670	12,757	1,631,913
Community Development Block Grant - Emergency Shelter	14.231	S-08-MC-20-0003	87,994	39,080	39,080	-
Community Development Block Grant - Emergency Shelter	14.231	S-09-MC-20-0003	87,552	87,552	61,902	25,650
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	2,940,600	53,948	15,765	38,183
Community Development Block Grant - 34th year	#	B-08-MC-20-0003	1,754,575	136,373	95,156	41,217
Community Development Block Grant - 35th year	#	B-09-MC-20-0003	3,142,688	3,142,688	1,948,995	1,193,693
Shelter Plus Care Program	14.238	KS01C70-3003	1,266,876	393,287	391,142	2,145
Shelter Plus Care Program	14.238	KS0022C7P030801	1,320,144	1,320,144	816,443	503,701
HOME - 2007	^	M-07-MC-20-0203	1,112,975	21,369	21,369	-
HOME - 2008	^	M-08-MC-20-0203	747,665	405,807	135,296	270,511
HOME - 2009	^	M-09-MC-20-0203	1,343,007	1,343,007	438,991	904,016
Special Economic Development Initiative Grant	14.246	B-03-SP-KS-0251	715,320	4,030	4,030	-
Special Economic Development Initiative Grant	14.246	B-05-SP-KS-0486	198,400	5,810	5,810	-
Special Economic Development Initiative Grant	14.246	B-05-SP-KS-0084	496,000	90,600	83,600	7,000
Fair Housing Assistance	14.401	FF207K087016	30,140	2,423	2,423	-
Fair Housing Assistance	14.401	FF207K097016	37,640	37,640	17,682	19,958
<b>Total U.S. Department of Housing and Urban Development</b>			<b>19,495,784</b>	<b>8,803,115</b>	<b>4,134,326</b>	<b>4,668,789</b>
<b>U.S. Department of Justice</b>						
Edward Byrne Memorial Justice Assistance Grant	16.738	2006-DJ-BX-0187	108,301	2,467	2,467	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2009-DJ-BX-0372	134,065	134,065	48,768	85,297
Edward Byrne Memorial State & Local Law Enforcement Discretionary Grant	16.580	2007-DD-BX-0668	60,550	28,552	22,816	5,736
Federal Victims of Crime Act	16.575	09-VOCA-42	37,139	28,304	28,304	-
Federal Victims of Crime Act	16.575	10-VOCA-43	40,609	40,609	10,877	29,732
Weed and Seed Program	* 16.595	2008-WS-QX-0061	150,000	115,194	103,175	12,019
Gang Resistance Education and Training Program	16.737	2007-JV-FX-0294	122,006	71,353	71,353	-
Bulletproof Vest Partnership FY05	16.607		2,420	2,420	2,420	-
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	-
Bulletproof Vest Partnership FY09	16.607		2,878	2,878	-	2,878
Community Oriented Policing Services	16.710	2008CKWX0430	65,471	65,471	65,435	36
Passed through Kansas Attorney General:						
Project Safe Neighborhood	16.744	2006-PG-BX-0078	59,416	104	-	104
<b>Total U.S. Department of Justice</b>			<b>794,511</b>	<b>503,073</b>	<b>367,271</b>	<b>135,802</b>
<b>Small Business Administration</b>						
Heartland Park Topeka Infrastructure Improvement	* 59.000	SBAHQ-08-I-0136	1,000,000	990,118	487,456	502,662
<b>Total Small Business Administration</b>			<b>1,000,000</b>	<b>990,118</b>	<b>487,456</b>	<b>502,662</b>
<b>National Park Service</b>						
Passed through KS State Historical Society:						
Historic Preservation Fund Program	15.904	20-08-21721-011	24,000	24,000	24,000	-
Historic Preservation Fund Program	15.904	20-08-21721-012	520	520	520	-
<b>Total National Park Service</b>			<b>24,520</b>	<b>24,520</b>	<b>24,520</b>	<b>-</b>
<b>Environmental Protection Agency</b>						
Passed through Kansas Department of Health and Environment:						
Capitalization Grants for State Revolving Funds	* 66.458	C20 1270 01	143,398,271	13,564,981	5,674,810	7,890,171
<b>Total Environmental Protection Agency</b>			<b>143,398,271</b>	<b>13,564,981</b>	<b>5,674,810</b>	<b>7,890,171</b>
<b>U.S. Department of Transportation</b>						
Passed through Kansas Department of Transportation:						
Consolidated Planning Grant-Federal Highway Administration portion	^ 20.205		313,350	313,350		
Consolidated Planning Grant-Federal Transit Administration portion	^ 20.505		78,337	78,337		
Total			391,687	391,687	134,669	299,987
State and Community Highway Safety	20.600	OP-0993-09	30,400	25,167	25,156	11
State and Community Highway Safety	20.600	OP-0993-10	30,000	30,000	5,931	24,069
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.600	AL-9082-09	7,399	6,760	6,004	756
Safety Incentives to Prevent Operation of Motor Vehicles By Intoxicated Persons	20.601	AL-9082-10	9,627	9,627	570	9,057
<b>Total U.S. Department of Transportation</b>			<b>469,113</b>	<b>463,241</b>	<b>172,330</b>	<b>333,880</b>

Continued.....

# Schedule of Expenditures of Federal Awards

## U.S. Department of Health and Human Services

Passed through Safe Streets through State of Kansas SRS: Substance Abuse and Mental Health Services	93.243		27,993	27,993	8,519	19,474
<b>Total U.S. Department of Health and Human Services</b>			<u>27,993</u>	<u>27,993</u>	<u>8,519</u>	<u>19,474</u>

## U.S. Department of Homeland Security

Passed through Northeast Kansas Regional Homeland Security Council Homeland Security Grant Program	97.067		225,000	225,000	225,000	-
Passed through State of Kansas Adjutant General Department Homeland Security Grant Program	97.073		8,519	8,519	8,519	-
FEMA Public Assistance Grant	97.036		6,215	6,215	6,215	-
<b>Total U.S. Department of Homeland Security</b>			<u>239,734</u>	<u>239,734</u>	<u>239,734</u>	<u>-</u>

## Executive Office of the President-Office of National Drug Control Policy

Passed through Kansas Bureau of Investigation Topeka Regional Task Force for High Intensity Drug Trafficking Area	I7PMWP566Z		62,328	1,565	-	1,565
Topeka Regional Task Force for High Intensity Drug Trafficking Area	I8PMWP566Z		51,101	51,101	51,101	-
Topeka Regional Task Force for High Intensity Drug Trafficking Area	G09MW003A		47,010	47,010	21,366	25,644
<b>Total Executive Office of the President-Office of National Drug Control Policy</b>			<u>160,439</u>	<u>99,676</u>	<u>72,467</u>	<u>27,209</u>

...continued

...continued

## American Recovery and Reinvestment Act Grants

<i>Department of Justice:</i>						
Justice Assistance Grants	16.804	2009-SB-B9-1610	551,310	551,310	156,680	394,630
COPS Hiring	16.710	2009RKWX0362	1,120,539	1,120,539	-	1,120,539
<i>Department of Housing and Urban Development:</i>						
Homelessness Prevention and Rapid Re-Housing Program	14.257	S-09-MY-20-0003	816,686	816,686	8,902	807,784
Community Development Block Grant	14.253	B-09-MS-20-0003	533,736	533,736	19,928	513,808
<i>Department of Energy:</i>						
Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002657	1,240,200	1,240,200	313	1,239,887
<b>Total American Recovery and Reinvestment Act Grants</b>			<u>4,262,471</u>	<u>4,262,471</u>	<u>185,823</u>	<u>4,076,648</u>

## Total Federal Awards

\$ 169,872,836   \$ 28,978,922   \$ 11,367,256   \$ 17,654,635

# 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 filed with the county clerk 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.**

# State Budgeting Laws

---

(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

# State Budgeting Laws

---

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)

# State Budgeting Laws

---

## 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)