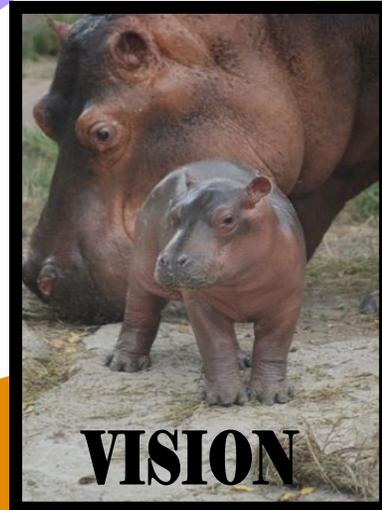




2012



***Adopted
Annual Budget***

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The City of Topeka 2012 Adopted Annual Budget can be found on the World Wide Web at www.topeka.org. Click on *City Government* and follow the links.

The 2012-3013 Capital Improvement Budget and 2012-2016 Capital Improvement Program will be presented as a separate document after approval by the Topeka City Council.

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



CITY OF TOPEKA

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July 1, 2011

Honorable Mayor and City Council Members

Submitted for your review and consideration is a proposed budget for the City of Topeka's 2012 fiscal year. This is an increase from the 2011 budget of \$2.9 million or 1.3%. The mill levy needed to support this budget is 36.0, an increase of 3.15 mills from the 2011 mill levy. To the \$100,000 house, this would increase their annual city property tax by \$36.20. A commercial property of the same value would see annual taxes go up \$78.75.

This budget has been prepared based on two meetings with the Governing Body, a community public budget forum facilitated by Heartland Visioning's Government Foundation Team, the proposals submitted by City department directors, and suggestions from City employees. This budget maintains basic services that the City has been providing. No new programs or initiatives are proposed. With revenue sources staying flat or decreasing, and the cost of doing business increasing, developing this budget has been particularly challenging.

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 41 percent comes from fees for services. Actual and estimated revenues for the budgeted funds can be found in the Fund Summaries Section of this document.

Revenue collections from all budgeted funding sources are estimated at \$217.8 million for 2011 and \$228.4 million for 2012, an increase of \$10.6 million. The 2012 budget is balanced with revenue exceeding expenses by \$2.1 million. The 2011 estimate is 0.8 percent or \$1.8 million less than the adopted budget. These reductions are from several sources generally tied to the economic downturn.

Sales tax revenue to the General Fund for 2011 is estimated at \$26,600,000, which is the same as the adopted budget. Currently revenue is running slightly ahead of projections. The 2011 estimate is a 1.2 percent increase from 2010 collections of \$26.3 million. The 2012 estimate of \$27.0 million is 1.5 percent above the 2011 estimate.

Property Valuation and Mill Levy

The mill levy required to fund the 2012 budget is based on the 2011 assessed valuation. Three components make up the valuation for property taxes: real property, personal property, and state-assessed or corporate

property. The 2011 assessed property value is 1.0 percent more than the 2010 value, reversing a three year trend in valuation decline. It is not much of an increase, but better than the alternative. Compared to 2007, assessed value has declined by 3.0 percent, from \$1,040.6 million to the estimated level of \$1,009.6 million. The 32.85 mills levied for this year will generate about \$340,000 more than the same amount of property tax revenue in 2012. The proposed budget requires a 3.15 mill increase.

Budget Summary

The 2012 Budget from all funding sources (not including budgeted fund balances) is \$0.5 million or 0.2 percent over the 2011 revised estimate. The General Fund increases by \$3.2 million or 4.0 percent, from \$80.6 million to \$83.8 million. The revised 2011 estimate for the General Fund is \$0.4 million above the adopted budget. Primary items of increase are expenditures for major maintenance on buildings and severance pay.

The 2012 General Fund is balanced, with anticipated revenues financing proposed operating costs. It has an unallocated amount (fund balance) of \$7.8 million or 9.3 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 9.3 percent is very close to the 10.0 percent target. 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.

Then and Now

2010 was a year of retrenchment affecting both the 2010 current year budget and the development of the 2011 operating budget. The General Fund started 2010 with \$1.7 million less than projected when the 2010 budget was adopted. Sales tax was down and declining, along with revenue from licenses, permits and fees. The icing on the cake was the \$1.0 million unspecified reduction in salary cost included in the 2010 budget. Action was taken. Over 100 FTE positions were eliminated. Vacant positions were the first to go, followed by positions vacated through a retirement incentive program that was offered, and the final eliminations were through a Reduction in Force (RIF) action or layoffs. Monies for vehicle replacement, major maintenance, equipment replacement and other items were cut for both 2010 and 2011. City departments took the cuts and watched their expenses.

The reward for the pain was an improved General Fund ending balance at the end of 2010. Revenues still came in about \$1.0 million less than budgeted, but expenditures were down \$2.0 million. What does that mean for 2011-2012? The actions of 2010 stabilized the General Fund and let it start the year on an even keel. The revenue picture is still not particularly bright. The 2011 estimates had to be reworked based on the 2010 actual experience, and this carried over to 2012. The economy does seem to be improving, but in fits and starts. It has not yet found firm footing. However, recent revenue news at the state level is encouraging along with announcements for new industry in Topeka. The cuts left some needs that need to be met in 2012, such as police vehicle replacement. There are the other funding demands such as employee compensation and benefits, and an increase in fuel prices from last year projected into 2012.

Employees

Employees who are part of a bargaining unit that has a contract with the City for 2012 are provided salary increases based upon that agreement. This would include employees in the International Association of Fire Fighters, AFSCME employees in the Water Division and Development Services, and Teamster Street

employees. This budget contains funds for salary adjustments varying in range from 2.0 percent to 3.2 percent for all employees.

The Police Department has \$900,000 worth of salary savings scheduled in its budget, the same level as 2011. The Fire Department does not have salary savings budgeted, but 9.0 FTE federally funded firefighter positions have replaced vacant positions. These vacant positions are not in the budget. The federally financed positions will have to be picked up by the City in 2013 for at least one year.

The budget includes a 5 percent increase in the City's contribution for health insurance costs, from \$4,896 per person to \$5,136. Health insurance costs have increased significantly over the past two years and expenses have outpaced revenue. Budget stressors have prevented increased contributions by the City. This 5 percent increase will not address the issue adequately. There will need to be a significant re-design of the City health insurance plans. Currently the single base coverage comes at no cost to the employee. The current plan design cannot be sustained solely by City contributions without cost sharing on the part of employees.

Contributions to the state retirement systems (KPERs and KP&F) both increase for 2012. KPERs climbs statutorily by 0.6 percent, from 6.74 percent of wages to 7.34 percent, while the estimate for KP&F increases from 14.57 percent of wages to 15.4 percent. The retirement system is again under review by the State Legislature because of its unfunded liability. Also changing are the rates and benefits for current employees. This area will almost certainly increase in costs for both employer and employee in the coming years.

Three positions are added, two of which restore positions eliminated in 2010 and one a new position. The new position is an Emergency Management Coordinator under Public Works Administration. The second is an Accounting Specialist II in Financial Services and the third is an Engineer II in the Office of Development Coordination under Public Works.

Fire Trucks, Police Vehicles and Infrastructure

The 2012 Budget includes \$355,000 to make the second lease purchase payment for the seven fire trucks purchased in 2011. No monies were provided in 2011 for police vehicles. There is \$500,000 from the General Fund in 2012 for that purpose. There is not money to make repairs to City facilities. It is recommended to include those as a project in the Capital Budget and combine general obligation financing with any additional General Fund dollars that may be available at the end of 2011. This is the same strategy employed in 2011. Expenditures for the removal of unsafe structures are restored to the pre-2010 level of \$200,000. There was \$100,000 in 2010 and 2011.

Community and Social Service Agencies Funding and Tourism Funding

Funding for social service agencies, TPAC, Downtown Redevelopment, and other non-profit agencies is reduced by \$286,650 or 33 percent from the 2011 level and about 25 percent from the 2010 level. This includes funding for the Youth and Social Services grants, from which several senior services receive funding. Unlike past budgets, the money allocated for assisting community and social service organizations has not been designated for specific agencies. So that these funds are distributed based on the current needs of our community, it is proposed that the Community Resources Council be asked to review the requests the City received from these agencies and to provide the City Council with a recommendation as to how these funds should be distributed. The table below breaks out the General Fund recommendation.

	2012 Proposed	
Topeka Performing Arts Center	\$	125,000
Downtown Topeka, Inc		50,000
Topeka Cemetery Association		50,000
Rochester Cemetery		<u>30,000</u>
Subtotal		255,000
Community and Social Service Pool		<u>320,000</u>
Total	\$	575,000

Tourism funding from Transient Guest taxes is maintained at the 2011 level, with \$960,000 to Visit Topeka; \$300,000 for Heartland Park; and \$50,000 for the ExpoCentre. Also continued is the \$40,000 to assist Sunflower Soccer Association in paying debt service on its proposed improvement district project. It is understood that SSA is pursuing another strategy to finance the improvements to the soccer complex.

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.

Conclusion

We have worked to prepare a budget that balances the level of services our residents expect and the fiscal ability to fund those services. This budget does not include funding for many purchases that were requested by department directors. No funding is included for replacing the emergency services (police/fire) radio system. While there was good justification for these purchases, the money to pay for them is just not there.

We would like to thank employees throughout the organization for their assistance in preparing this budget proposal and look forward to your review and consideration of its contents.

Respectfully,



Norton N. Bonaparte, Jr.
City Manager & CEO



Jim Langford
Director of Budget & Financial Services

Increases in the General Fund

Salary Increases	\$	1,243,000
Vehicles		500,000
Motor Fuel		350,000
Police OT and Holiday		300,000
KP&F Rate Increase		260,000
Health Insurance plus 5%		212,000
Internal Service Fees		130,000
Additional Positions		182,000
Work Comp Rate		
Increases		145,000
HOME Match		100,000
Unsafe Structures		100,000
KPERS Rate Increase		100,000
Arts Fund Transfer		100,000
Miscellaneous		80,000
Building Repair		--
Election Costs		(50,000)
Contributions to Agencies		<u>(287,000)</u>
Total	\$	3,465,000

Adjustments to City Manager's Budget

The budget recommended by the City Manager required a property tax mill levy increase from 2011 of 3.15 mills. The City Council ended up passing a budget with a 0.8 mill levy increase after final property valuations were determined in November of 2011.

The table below outlines the adjustments made by the City Council for 2012 to reduce the mill levy. The biggest single adjustment was the spending down of the fund balance. That alone eliminated half of the mill levy increase. The budget for each department is provided in more detail in the various departmental sections.

Adjustments to City Manager's Recommended Budget		
	General Fund	Other Funds
REVENUE		
1 Increase Sales Tax Estimate	140,000	-
2 Ending Balance Reduction	1,567,186	-
3 Transfer from Transient Guest Tax Fund	<u>(25,000)</u>	<u>-</u>
Subtotal Revenue	1,682,186	-
EXPENDITURE		
1 Grants to Community & Social Service Agencies	371,441	-
2 Eliminate Arts Fund Transfer	(100,000)	-
3 No salary increase for those without a labor contract	(712,796)	(315,356)
4 Vehicle Replacement	(173,650)	-
5 Reduce Internal Service Fees	(25,000)	-
6 Eliminate Emergency Mgmt Coordinator Position	(70,106)	-
7 Eliminate Engineer II Position	(77,581)	-
8 Eliminate Accounting Specialist II Position	(50,313)	-
9 Reduce HOME Match to \$100,000	(100,000)	-
10 Reduce Unsafe Structures to \$100,000	(100,000)	-
11 Fund Attorney II Position--correction	67,423	-
12 Parks & Recreation Consolidation Savings	(184,000)	-
13 Special Liability Expense Fund Reduction	<u>(115,000)</u>	<u>-</u>
Subtotal Expenditure	(1,269,582)	(315,356)

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

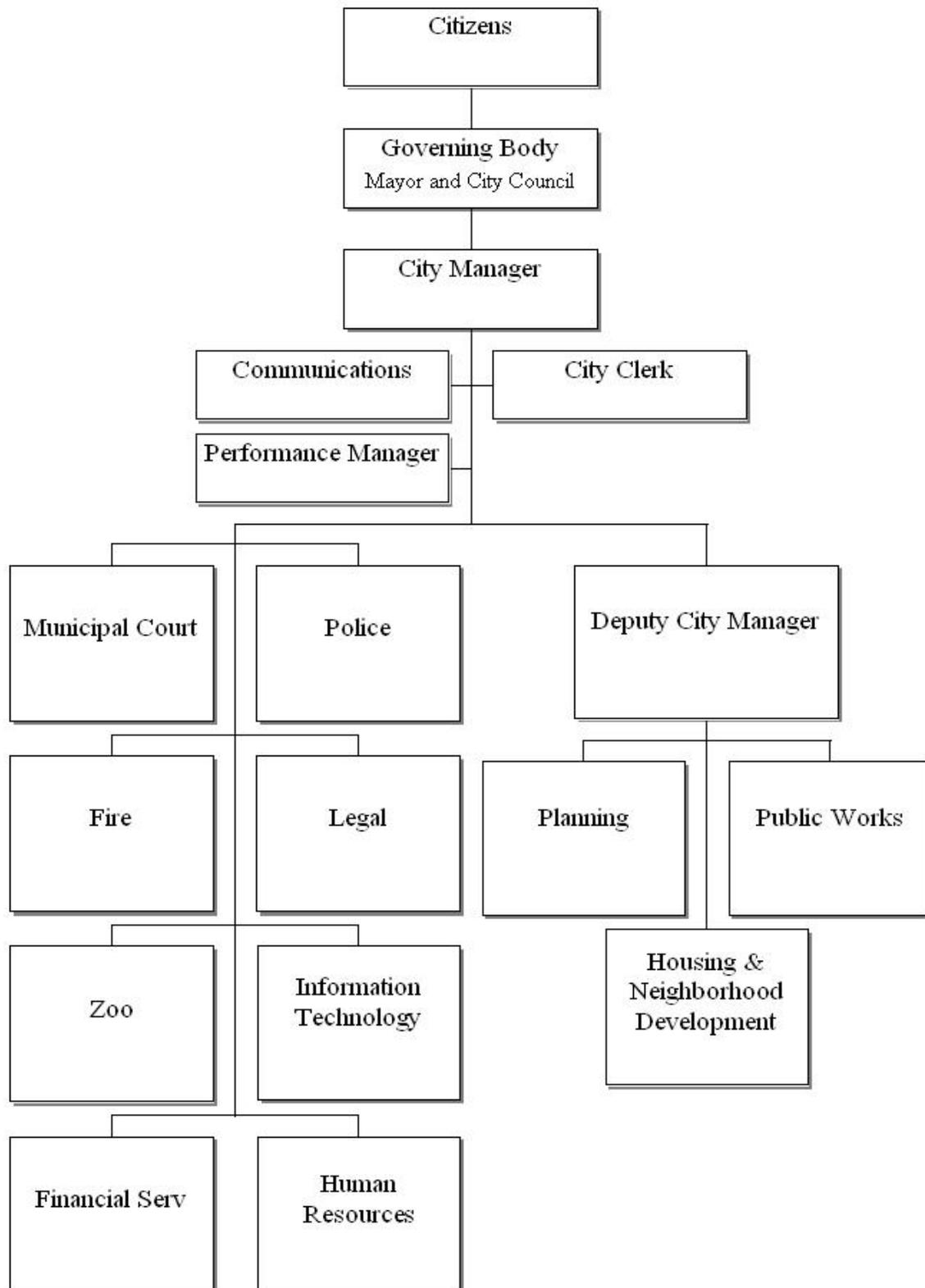
District One Karen Hiller
District Two..... John Alcala, Deputy Mayor
District Three..... Sylvia E. Ortiz
District Four Denise Everhart
District Five Larry Wolgast
District Six..... Chad Manspeaker
District Seven..... Robert E. Archer
District Eight Andrew P. Gray
District Nine Richard Harmon

Administrative Officials

Executive Department..... Daniel Stanley,	Interim City Manager & CEO785.368.3725
Finance Department..... Pam Simecka,	Acting Director.....785.368.3970
Central AccountingPam 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 DepartmentRandy 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..... Catherine Walter,	Acting City Attorney.....785.368.3883
Municipal Court Vic Miller,	Administrative Municipal Court Judge785.368.3776
Parks & Recreation Department..... Terry Bertels,	Director785.368.3838
Planning Department..... Dave Thurbon,	Director.....785.368.3728
Police Department..... Ronald Miller,	Police Chief.....785.368.9437
Topeka Zoo.....Brendan Wiley,	Director785.368.9180

Daniel Stanley, Interim City Manager & CEO
City Hall, Room 352
785.368.3725

2012 City's Organizational Chart



Topeka's History and City Information

Size and Location

The city of Topeka, located 60 miles west of Kansas City, Missouri, serves as both the state capital of Kansas and the county seat of Shawnee County, Kansas. With an estimated population of 123,446 for 2008, Topeka is the fourth largest city in Kansas behind Wichita, Overland Park and Kansas City. The land within the city covers about 60.46 square miles. The estimated population of Shawnee County, where Topeka is located, for 2008 is 174,709. The State Capitol complex, including the Capitol Building, the Kansas Judicial Center, and several state office buildings are located within the city. The State of Kansas is the largest employer in the Topeka Municipal Service Area (MSA) employing approximately 8,074 people.

Background History

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



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

The nine had come here for many reasons: some noble, to make Kansas a free state, some personal, to start over in life, or to make money. Topeka was born.

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

In 1869, the railway started moving westward from Topeka. General offices and machine shops of the Atchison, Topeka, and Santa Fe Railroad system were established in Topeka in 1878. During the first half of the century, nature presented challenges to Topeka with floods and tornados. Topekans have always stepped up and helped one another through community outreach.

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

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

Topeka's History and City Information

Again in 1951, the Kansas River overflowed, resulting in the permanent closing of the Morrell Meat Packing Plant and the elimination of over 1,000 jobs. The attraction of the Hallmark Card and Dupont plants and other manufacturing company extensions were important in keeping the economy diverse.

Form of Government

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

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

In March 2006, the Council named Norton N. Bonaparte, Jr. as Topeka's first permanent City Manager and Chief Executive Officer. In June 2011 the City Council appointed Daniel Stanley as Topeka's Interim City Manager. Mr. Stanley 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 \$220 million budget.

Mr. Stanley previously served as the Senior Vice President and Chief of Staff for the American Trucking Associations and as the Assistant Secretary of Defense for Legislative Affairs under President George W. Bush. He was nominated by President Bush on May 13, 2005 and confirmed by the Senate on June 30 that same year. As Assistant Secretary, he was responsible for all legislative coordination between the Department of Defense and the United States Congress. Mr. Stanley is from Kansas and served the Topeka community as a council member. He returned to Topeka to serve as the interim city manager until a permanent one is appointed. He is charged with handling the budgetary challenges and moving the community forward. He also believes that citizen involvement is essential in making Topeka a place where people want to live, work, shop and play. Topeka can be a more vibrant community and the showcase of Kansas.



Educational Facilities

Unified School District Number 501 of Shawnee County primarily serves the city. With approximately 2,400 administrative and faculty employees, the District operates 21 elementary, six middle, and three high schools, as well as a modern vocational/technical school. The District serves an enrollment of approximately 13,663 students. Topeka Public School received a 5-Star ranking from *Expansion Management* magazine. There are eight parochial and private schools located in the city. Topeka also enjoys the presence of Washburn University, the only municipally owned university in the United States. With an enrollment of 7,000 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 2010 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

Topeka's History and City Information

Kansas City metropolitan area to the east, and a direct four-lane connection with Wichita to the southwest. Interstate 70 provides four-lane service with all points west through central Kansas and with Denver, Colorado. Highway U.S. 75 transverses the city from north to south. Three carriers - Union Pacific, Burlington Northern Santa Fe, and St. Louis-Southwestern, provide rail service. All carriers provide a variety of specialized equipment and services. Piggyback service is available within a 60-mile radius. Topeka has two Federal Aviation Administration controlled municipal airports with a total of three fixed base operators providing a variety of aviation services.

Medical and Health Facilities

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

In 2010, Topeka was named No. 10 on the Kiplinger's Personal Finance list of "Top 10 Cities for the Next Decade." The Topeka housing market was featured in USA Today as one of the nation's strongest housing markets. In January 2010, NBC's Today Show named Topeka the third-best city to buy a house. In an April Fools' Day joke, Google renamed itself "Topeka" for a day on April 1, 2010.

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

Topeka's History and City Information

Tulip Time at Binkley Gardens as one of the Top 100 Events in North America for 2007. Mr. & Mrs. Binkley have opened up their 3+ acre showcase yard to thousands of visitors.

Employment

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

Source: Kansas Department of Labor-2010Market Information.

Sector	2008	2009	2010	Change
Construction	5,800	6,100	5,000	-1,100
Manufacturing	7,200	7,300	7,000	-300
Trade and Transportation	20,000	20,300	18,000	-2,300
Information	2,600	2,500	1,900	-600
Finance/Insurance	6,300	7,500	7,000	-500
Services	16,200	14,400	18,800	4,400
Health Care	16,700	16,900	17,500	600
Government	28,000	27,600	28,700	1,100
All other	4,700	8,200	4,900	-3,300
Totals	107,500	110,800	108,800	-2,000

Unemployment Rates

Comparative unemployment rates are provided in the following table:

	2006	2007	2008	2009	2010
Topeka MSA	4.7%	4.6%	6.4%	7.0%	7.1%
Kansas	4.4%	4.1%	6.9%	7.1%	7.0%
United States	4.6%	4.6%	5.8%	9.3%	9.6%

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

Major Employers

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

Employer	Estimated Employees
State of Kansas	8,402
Stormont-Vail Regional Medical Center	3,100
Unified School District 501	2,538
Blue Cross/Blue Shield of Kansas	1,817
St. Francis Hospital and Medical Center	1,800
Washburn University	1,651
Goodyear Tire and Rubber Company	1,600
Payless Shoe Source	1,600
Topeka City Government	1,400
United States Government	1,256
Burlington Northern Santa Fe Railway	1,100
Shawnee County Government	1,100
Josten's Printing and Publishing	1,000
WalMart Superstores	923
Colmery-O'Neil VA Hospital	920
Hill's Pet Nutrition	838
Frito-Lay, Inc.	803
Westar Energy	783
Reser's Fine Foods	765
Dillon's Food	761
Hallmark Cards	725
Target Distribution	650

Source: Greater Topeka Chamber of Commerce

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.

During 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.

For the 2011 budget, 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 2008 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.

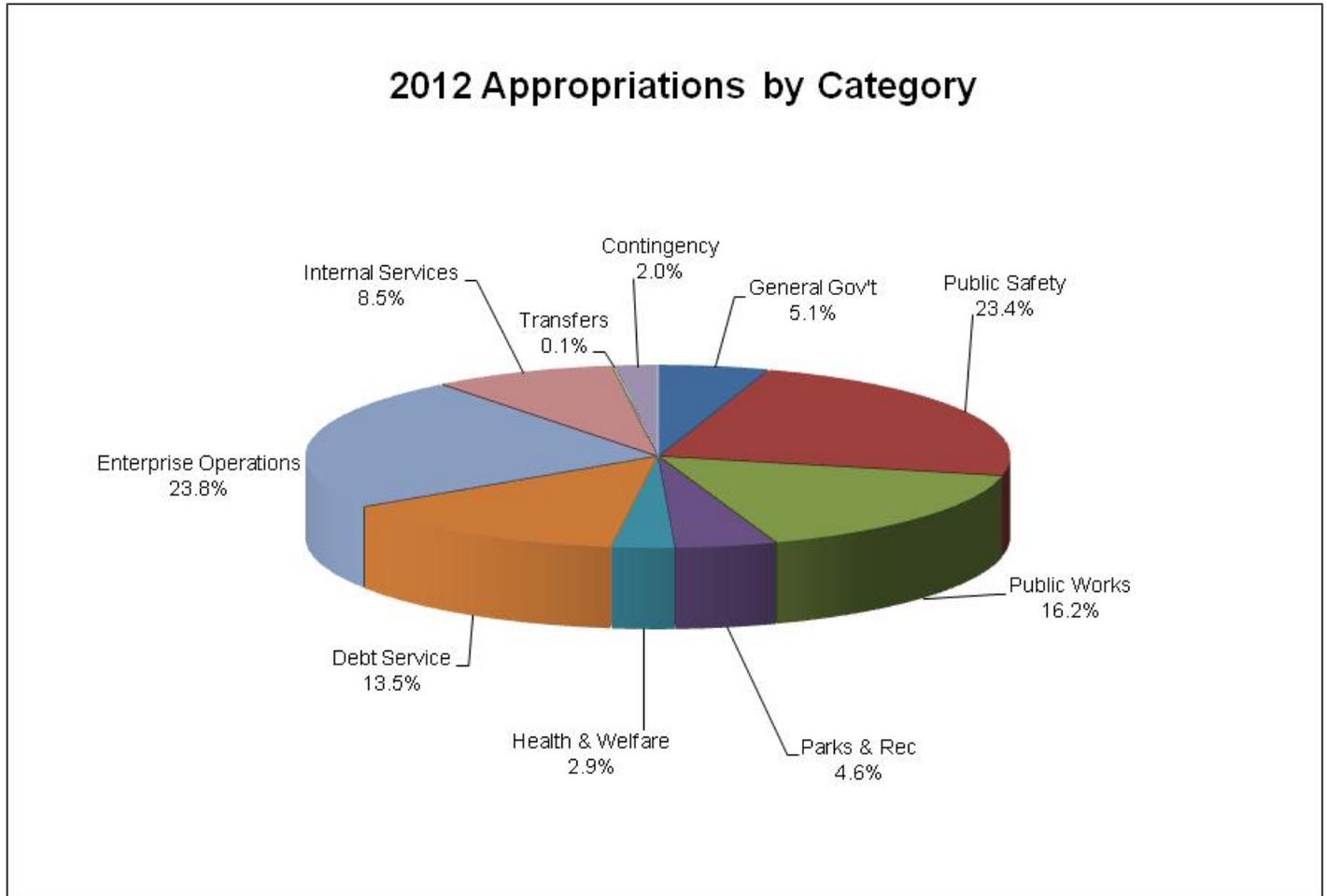
In developing priorities for the 2012 Budget, the City Council met on May 9, 2011 and May 16, 2011 in open Budget Committee meetings to discuss and address areas of community concern, and the continuation or initiation of programs to address those concerns. The work product of the meetings was the development of the following priorities for the 2012 budget process as set forth in Resolution 8355:

- 1) Expand Street Maintenance and Improve Infrastructure
 - o Infill sidewalks
 - o Continue support of Complete Streets
 - o Curb and guttering replacement throughout the City
 - o Support pothole repair
- 2) Safety
 - o Continue vigorous anti-crime efforts
 - o Continued cooperation between all area law enforcement agencies
 - o Construction of fire station in District 9
 - o Replacement of police vehicles
 - o Replacement of radio system
- 3) Business Development
 - o Revitalization of neighborhood business areas in all areas of the City
 - o Prioritize downtown redevelopment

City Council Budget Priorities

- o Continue to do business with local firms whenever possible
 - o Continue support of Riverfront Development
 - o Reduce general obligation bond debt
 - o Long-range planning updated
- 4) Transparency
- o Encourage user friendly customer service
 - o Cross training
 - o Create plan to reduce operating costs for every department head
 - o Improve technology
- 5) City Cleanliness
- o Continue Project Takeover/Makeover neighborhood cleanup program
 - o Continue and consider expanding inmate work program
 - o Continue removal of unnecessary public signage
- 6) Parks and Recreation
- o Continue High-Level Parks and Maintenance improvements
 - o Study of the pros and cons of privately maintaining smaller parks
 - o Ensure high standards of care for all parks
 - o Master planning on all pools and water features
 - o Create and support youth summer jobs
- 7) Consolidation/Partnerships/Economies
- o Consider merger of City and County Planning Commissions
 - o Develop public and private partnerships
 - o Support community mental health programs

Budget Summary: Appropriations



The graph above and the Appropriations Summary Table demonstrate the distribution of expenditures among the various categories and functions of government. The Revenue Summary Table is provided to show that the budget is balanced between available funding sources and appropriations. The Revenues section provides explanation and discussion of the revenue estimation process and the estimates of the revenue sources. General Government expenditures are 5.1 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 23.4 percent of the total budget and 6176 percent of the General Fund budget. The Public Works Department maintains and develops the city infrastructure and is 16.2 percent of the budget. Another 4.6 percent of expenditures are devoted to the Topeka Zoological Park and the transfers to Shawnee County in support of parks and recreation activities. This percentage should drop in future as more of the cost is shifted to Shawnee County. Health and Welfare expenditures, which are 2.9 percent of the total, are for grants to various social service and community organizations and the activities of the Housing and Neighborhood Development Department. Debt Service for bond and lease purchase payments take up 13.5 percent of the budget. Enterprise Operations include the utility operations of the City along with the parking garages and on-street parking. These expenditures are 23.8 percent of the total. Internal Service operations, which are financed by charges to city departments for services, account for 8.5 percent of the total. Transfers from one fund to another as expenditures include the transfers from the Transient Guest Tax Fund to the Historic Asset Tourism Fund and the General Fund. Contingency amounts represent 2.0 percent of the total. Generally, these amounts serve as part or all of the budgeted fund balance and are to be accessed for expenditure for emergencies or other necessary unforeseen expenditures or revenue loss. This is especially true for the General Fund. State law constrains the unappropriated fund balance for these funds to 5.0 percent of expenditures. The contingency amount is appropriated to allow for a larger budgeted ending balance. The percentage breakout of the categories, less transfers and contingencies can be found at the bottom of the Expenditure Summary Table.

Budget Summary: Appropriations

This table compares 2011 and 2012 expenditures by category from all funding sources, including the Internal Service Funds. The overall budget increases by \$3.4 million or 1.5 percent from 2011 to 2012 when contingency and transfer amounts are removed from the total. Employee Compensation, which makes up 29 percent of the total, increases by 0.4 percent in 2012, reflecting the mix in the level of compensation increases different employee groups are scheduled to receive. Employee Benefits, which constitute 8 percent of the budget, grow by 19.7 percent or \$3.0 million reflecting increases in KPERS and KP&F contributions by the City for employees' retirements; and a 5% increase in the contribution the City makes for employee health insurance. 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.

	2010 Actual	2011 Estimate	2012 Adopted	Percent Change
Employee Compensation	\$ 63,510,569	\$ 65,349,861	\$ 65,599,623	0.4%
Allowances & Reimbursements	111,629	108,487	116,130	7.0%
Employee Benefits	16,467,727	15,286,313	18,300,088	19.7%
Utilities	7,080,819	7,389,033	7,386,172	0.0%
Individual & Contractual Services	16,435,366	36,915,925	25,297,695	-31.5%
Miscellaneous	502,698	729,286	573,794	-21.3%
Insurance	1,557,849	2,182,082	1,533,237	-29.7%
Maintenance	5,073,080	6,968,153	6,110,281	-12.3%
Rents	1,576,523	1,081,658	1,148,533	6.2%
Purchased Services	25,058,819	21,213,699	33,507,207	58.0%
HUD Grants	4,536,440	3,044,220	3,738,213	22.8%
Contributions to Agencies	3,071,178	2,786,650	3,067,041	10.1%
Supplies	10,615,446	11,732,656	12,967,586	10.5%
Capital Outlay	1,165,642	1,134,513	813,585	-28.3%
Debt Service	69,226,143	31,104,966	31,139,507	0.1%
Other Costs	14,272,313	15,310,789	14,455,321	-5.6%
Contingency	-	-	4,522,466	0.0%
Operating Transfers	10,444,196	3,866,254	260,000	-93.3%
Clearing	(476,250)	(541,428)	(553,584)	2.2%
Total Expenditures	\$ 250,230,187	\$ 225,663,117	\$ 229,982,895	1.9%
Less Contingency and Transfers	\$ 239,785,991	\$ 221,796,863	\$ 225,200,429	1.5%

The five-year outlook for the General Fund suggests assumes very moderate growth on the revenue side and building pressure to meet demands for facility maintenance, health insurance, and employee compensation increases. 2010 ended with a very healthy ending balance thanks to cost cutting measures enacted mid-year and changes in accounting related to the manner in which revenue was recognized and other changes suggested by the City's external auditor. While the budget for 2012 has a good ending balance, both it and the 2011 revised estimate are unbalanced. Continuing to spend down the fund balance will eventually require an influx of new revenue to maintain current service levels. 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. The transfer to Shawnee County in support of Parks and Recreation will reduce expenses by about \$1.0 million per year from 2013 through 2015. The City Council can choose to reduce property tax demand or shift the savings to finance other City services and programs.

Budget Summary: Appropriations

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. As indicated in the previous paragraph, accounting changes and spending cuts bolstered the ending balance for 2010. The reductions in ending balance are a result of the desire to minimize any increase in the mill levy. The 5-year projection suggests a need for about \$4.5 million to \$5.5 million from as yet unidentified revenue source in 2013, 2014, and 2015.

	2010 Actual	2011 Revised	2012 Adopted	2013 Projected	2014 Projected	2015 Projected
Beginning Balance	6,099,292	10,056,788	8,998,307	7,431,368	8,608,701	8,652,841
Revenue:						
Other Revenue	36,471,810	34,127,245	34,519,980	34,865,180	35,562,484	36,273,734
Sales Tax	26,294,089	26,600,000	27,140,000	27,682,800	28,236,456	28,801,185
Property Tax Revenue	17,632,439	18,776,007	19,259,505	19,548,398	19,939,366	20,338,153
Revenue Adjustment for Ending Balance	--	--	--	4,400,000	2,700,000	2,500,000
Revenue Total	80,398,338	79,503,252	80,919,485	86,496,378	86,438,306	87,913,072
Total Available	86,497,630	89,560,040	89,917,792	93,927,746	95,047,007	96,565,913
Expenditures:						
Expenditures	76,440,842	80,561,733	81,781,424	82,486,424	85,319,045	86,394,166
Salary Costs	--	--	--	1,800,000	1,854,000	1,909,620
Health Insurance	--	--	350,000	385,000	423,500	465,850
Fire Truck Lease Purchase Payment	--	--	355,000	--	--	--
Parks & Recreation Transfer to Shawnee County	--	--	--	(1,002,379)	(1,002,379)	(1,002,379)
Police/Fire/PW Digital Radio System Lease Pmt	--	--	--	350,000	--	--
HOME Match	--	--	--	100,000	--	--
Unsafe Structures Removal	--	--	--	100,000	--	--
Police and Other Department Vehicles	--	--	--	600,000	(200,000)	--
Major Building Maintenance	--	--	--	500,000	--	--
Subtotal Expenditures	76,440,842	80,561,733	82,486,424	85,319,045	86,394,166	87,767,257
One-time Expenditures from Balance	--	--	--	--	--	--
Total Expenditures	76,440,842	80,561,733	82,486,424	85,319,045	86,394,166	87,767,257
Ending Balance	10,056,788	8,998,307	7,431,368	8,608,701	8,652,841	8,798,656
As Percent of Revenue	12.5%	11.3%	9.2%	10.0%	10.0%	10.0%
Revenue in Excess of Expenditure	3,957,496	(1,058,481)	(1,566,939)	1,177,333	44,140	145,815
Expenditure % change	11.2%	5.4%	2.4%	3.4%	1.3%	1.6%
Revenues % change	17.5%	-1.1%	1.8%	6.9%	-0.1%	1.7%

Other Revenue increases by 1.0 percent in 2013 and 2.0 percent thereafter.

Sales tax projected growth 2.0 percent in 2012 and 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 2013; and grow 2.0 percent in 2014 and 2015.

Salary projections for 2013 through 2015 are based on 3.0 percent overall growth.

Health insurance contributions are projected at 5.0 percent increase for 2013 through 2015.

Budget Summary: Appropriations Summary Table

Fund	Total Resources	Total Appropriations	General Government	Public Safety	Public Works	Parks & Recreation	Health & Welfare	Debt Service	Enterprise Operations	Internal Services	Transfers Out	Contingency Amount	Balance Forward
Operating Funds													
General	87,008,891	87,008,891	8,521,332	52,571,597	10,103,336	10,343,720	946,441	-	-	-	-	4,522,465	-
Court Technology	75,416	40,416	40,416	-	-	-	-	-	-	-	-	-	35,000
Special Alcohol	1,066,143	750,000	-	-	-	-	750,000	-	-	-	-	-	316,143
Alcohol and Drug Safety	141,443	59,388	-	-	-	-	59,388	-	-	-	-	-	82,055
Park Land Acquisition	112,290	112,000	-	-	-	112,000	-	-	-	-	-	-	290
Law Enforcement	642,101	550,000	-	550,000	-	-	-	-	-	-	-	-	92,101
Special Liability	406,665	406,665	406,665	-	-	-	-	-	-	-	-	-	-
Golf Improvement Reserve	45,064	20,000	-	-	-	20,000	-	-	-	-	-	-	25,064
Transient Guest Tax	1,908,127	1,830,600	1,370,600	-	-	200,000	-	-	-	-	260,000	-	77,527
Retirement Reserve	931,227	600,000	600,000	-	-	-	-	-	-	-	-	-	331,227
KP&F Rate Equalization	1,336,251	100,000	-	100,000	-	-	-	-	-	-	-	-	1,236,251
Neighborhood Revitalization	128,006	119,185	119,185	-	-	-	-	-	-	-	-	-	8,821
Historic Asset Tourism	155,415	100,000	-	-	-	-	100,000	-	-	-	-	-	55,415
Half-Cent Sales Tax	9,681,910	8,000,000	-	-	8,000,000	-	-	-	-	-	-	-	1,681,910
Special Street Repair	7,093,121	5,776,238	-	-	5,776,238	-	-	-	-	-	-	-	1,316,883
Street Repairs City 1/2% Sales	23,960,373	13,252,308	-	-	13,252,308	-	-	-	-	-	-	-	10,708,065
Tax Increment Financing	60,691	54,000	-	-	54,000	-	-	-	-	-	-	-	6,691
General Bond & Interest	21,969,505	21,969,505	-	-	-	-	-	21,969,505	-	-	-	-	-
Public Parking	11,248,077	3,434,096	-	-	-	-	-	501,402	2,932,694	-	-	-	7,813,981
Combined Utility Funds	259,647,465	60,539,856	-	-	-	-	-	8,670,000	51,869,856	-	-	-	199,107,609
CDBG Funds	4,737,857	4,737,857	-	-	-	-	4,737,857	-	-	-	-	-	-
Grants and Gifts	1,086,852	1,086,852	1,086,852	-	-	-	-	-	-	-	-	-	-
Subtotal Operating Budget	433,442,890	210,547,857	12,145,050	53,221,597	37,185,882	10,675,720	6,593,686	31,140,907	54,802,550	-	260,000	4,522,465	222,895,033
Internal Service Funds													
Information Technology	4,452,974	4,250,808	-	-	-	-	-	-	-	4,250,808	-	-	202,166
Fleet Management	2,121,291	1,518,102	-	-	-	-	-	-	-	1,518,102	-	-	603,189
Workers' Comp SI	1,943,370	1,188,637	-	-	-	-	-	-	-	1,188,637	-	-	754,733
Insurance Management	1,830,724	692,400	-	-	-	-	-	-	-	692,400	-	-	1,138,324
Employee Health Insurance	14,358,531	11,496,680	-	-	-	-	-	-	-	11,496,680	-	-	2,861,851
Risk Management Reserve	1,677,450	-	-	-	-	-	-	-	-	-	-	-	1,677,450
Unemployment Comp	495,704	288,412	-	-	-	-	-	-	-	288,412	-	-	207,292
Total Operating and Internal	460,322,934	229,982,896	12,145,050	53,221,597	37,185,882	10,675,720	6,593,686	31,140,907	54,802,550	19,435,039	260,000	4,522,465	230,340,038
Percent of Total Appropriations		100.0%	5.3%	23.1%	16.2%	4.6%	2.9%	13.5%	23.8%	8.5%	0.1%	2.0%	-
Eliminate Interfund Transfers and Contingency Amounts		(4,782,465)	-	-	-	-	-	-	-	-	(260,000)	(4,522,465)	-
Funding Net of Unappropriated Reserves, Transfers and Contingency		225,200,431	12,145,050	53,221,597	37,185,882	10,675,720	6,593,686	31,140,907	54,802,550	19,435,039	-		
		100.0%	5.4%	23.6%	16.5%	4.7%	2.9%	13.8%	24.3%	8.6%			

Budget Summary: Funding Summary Table

Fund	Total Resources	Balance Forward	Taxes				Intergov't Revenue	Licenses & Permits	Fees for Service	Fines & Court Cost	Misc. Revenue	Transfers In/(Out)
			Property	Sales	Motor Vehicle	Other						
Operating Funds 2011												
General	87,008,891	6,089,406	19,385,875	27,140,000	2,001,633	5,660,599	1,212,614	13,847,811	7,766,623	2,556,500	1,172,830	175,000
Court Technology	75,416	35,000	-	-	-	-	-	-	-	40,416	-	-
Special Alcohol	1,066,143	541,453	-	-	-	-	524,690	-	-	-	-	-
Alcohol & Drug Safety	141,443	81,004	-	-	-	-	-	-	-	60,439	-	-
Park Land Acquisition	112,290	97,290	-	-	-	-	-	15,000	-	-	-	-
Law Enforcement	642,101	382,101	-	-	-	-	40,000	-	15,000	200,000	5,000	-
Special Liability Expense	406,665	41,220	334,645	-	28,828	1,972	-	-	-	-	-	-
Golf Improvement Reserve	45,064	25,064	-	-	-	-	-	-	20,000	-	-	-
Transient Guest Tax	1,908,127	77,527	-	-	-	1,830,600	-	-	-	-	-	-
Retirement Reserve	931,227	331,227	-	-	-	-	-	-	-	-	600,000	-
KP&F Rate Equalization	1,336,251	1,336,251	-	-	-	-	-	-	-	-	-	-
Neighborhood Revitalization	128,006	91,006	-	-	-	-	-	-	-	-	37,000	-
Historic Asset Tourism	155,415	70,415	-	-	-	-	-	-	-	-	-	85,000
Half-Cent Sales Tax	9,681,910	1,681,910	-	8,000,000	-	-	-	-	-	-	-	-
Special Street Repair	7,093,121	1,262,624	-	-	-	-	5,712,860	-	-	-	117,637	-
Street Repairs City 1/2% Sales	23,960,373	10,460,373	-	13,500,000	-	-	-	-	-	-	-	-
Tax Increment Financing	60,691	6,691	44,000	10,000	-	-	-	-	-	-	-	-
General Bond & Interest	21,969,505	1,740,592	12,493,172	450,000	1,329,934	90,740	-	-	-	-	5,865,067	-
Public Parking	11,248,077	7,900,147	-	-	-	-	-	-	3,108,500	210,000	29,430	-
Combined Utilities Fund	259,647,465	193,466,040	-	-	-	-	-	137,860	64,476,204	-	1,567,361	-
CDBG Funds	4,737,857	-	-	-	-	-	4,737,857	-	-	-	-	-
Grants and Gifts	1,086,852	-	-	-	-	-	1,086,852	-	-	-	-	-
Subtotal Operating Budget	433,442,890	225,717,341	32,257,692	49,100,000	3,360,395	7,583,911	13,314,873	14,000,671	75,386,327	3,067,355	9,394,325	260,000
Internal Service Funds												
Information Technology	4,452,974	401,586	-	-	-	-	-	26,110	4,025,278	-	-	-
Fleet Management	2,121,291	707,291	-	-	-	-	-	-	1,410,000	-	4,000	-
Workers' Comp SI	1,943,370	359,458	-	-	-	-	-	-	1,396,535	-	187,377	-
Insurance Management	1,830,724	856,166	-	-	-	-	-	-	916,703	-	57,855	-
Employee Health Insurance	14,358,531	5,686,682	-	-	-	-	-	-	8,657,151	-	14,698	-
Risk Management Reserve	1,677,450	1,674,636	-	-	-	-	-	-	-	-	2,814	-
Unemployment Comp	495,704	374,199	-	-	-	-	-	-	121,505	-	-	-
Total Operating and Internal	460,322,934	235,777,359	32,257,692	49,100,000	3,360,395	7,583,911	13,314,873	14,026,781	91,913,499	3,067,355	9,661,069	260,000
Eliminate Interfund Transfers	(260,000)	-	-	-	-	-	-	-	-	-	-	(260,000)
Total	460,062,934	235,777,359	32,257,692	49,100,000	3,360,395	7,583,911	13,314,873	14,026,781	91,913,499	3,067,355	9,661,069	-
Percent of Total	100.0%	51.2%	7.0%	10.7%	0.7%	1.6%	2.9%	3.0%	20.0%	0.7%	2.1%	0.0%
Total Unappropriated												
Fund Balance (from "Appropriations")	230,340,038	230,340,038	-	-	-	-	-	-	-	-	-	-
Less Contingency Amount	4,522,465	4,522,465	-	-	-	-	-	-	-	-	-	-
Funding Net of Unappropriated Reserves & Contingency	225,200,431	914,856	32,257,692	49,100,000	3,360,395	7,583,911	13,314,873	14,026,781	91,913,499	3,067,355	9,661,069	-
	100.0%	0.4%	14.3%	21.8%	1.5%	3.4%	5.9%	6.2%	40.8%	1.4%	4.3%	0.0%

Budget Summary: FTE Positions by Department

	Actual 2010	Adopted 2011	Revised 2011	Adopted 2012	Diff. From 2011 Adopted
City Council	2.00	2.00	1.00	1.00	(1.00)
Mayor	1.00	1.00	1.00	1.00	0.00
City Manager	13.00	8.00	8.00	7.40	(0.60)
Human Relations Commission	5.00	4.00	0.00	0.00	(4.00)
Financial Services	29.00	23.00	23.00	22.17	(0.83)
Fire	245.00	251.00	251.00	244.00	(7.00)
Housing & Neighborhood Development	16.00	16.00	16.00	14.50	(1.50)
Human Resources	9.00	9.00	9.00	11.00	2.00
Information Technology	12.00	12.00	12.00	12.50	0.50
Legal	21.50	20.50	20.50	17.50	(3.00)
Municipal Court	24.00	23.00	23.00	23.00	0.00
Parks and Recreation	89.00	63.00	63.00	11.00	(52.00)
Planning	14.00	10.00	10.00	10.00	0.00
Police	368.50	367.50	367.50	365.50	(2.00)
Public Works	411.00	388.00	388.00	387.41	(0.59)
Zoo	29.00	28.00	28.00	24.00	(4.00)
Total FTEs	1,289.00	1,226.00	1,221.00	1,151.98	(74.02)

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 power 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
City Council	266,953	237,095	237,095	245,787
Total Expenditures	266,953	237,095	237,095	245,787
Percent Change	-2.25%	-11.18%	-11.18%	3.67%
<i>Financing</i>				
General Fund	266,953	237,095	237,095	245,787
Total Financing	266,953	237,095	237,095	245,787

Significant Features

An Office Specialist position was switched to the City Clerk's office in June 2010 as a management strategy to maintain services as positions were reduced city wide.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
City Council	2.00	2.00	1.00	1.00
Total FTE's	2.00	2.00	1.00	1.00

City Council Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	180,639	154,627	154,627	152,748
EMPL BENEFITS	62,061	50,575	50,575	69,924
UTILITIES	1,589	650	650	750
INDIV & CONT SERV	17,881	17,843	17,843	14,621
MISCELLANEOUS	1,071	9,500	9,500	5,000
INSURANCE	92	56	56	56
RENTS	3,314	1,363	1,363	1,363
PURCHASED SERVICES	-	-	-	-
SUPPLIES	306	2,481	2,481	1,325
Total Expenditures	266,953	237,095	237,095	245,787
Percent Change	-2.25%	-11.18%	-11.18%	3.67%

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 2010	Adopted 2011	Estimated 2011	Adopted 2012
CITY COUNCIL OFFICE MANAGER	1.00	1.00	1.00	1.00
OFFICE SPECIALIST	1.00	-	-	-
Total Program FTEs	2.00	1.00	1.00	1.00

Notes on Budget and Personnel

- None.

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 chairperson for City Council meetings. The Mayor votes on those matters requiring action by the City's Governing Body. On other matters he maintains veto authority.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Mayor's Office	118,860	111,892	111,892	113,944
Total Expenditures	118,860	111,892	111,892	113,944
Percent Change	-2.50%	-5.86%	-5.86%	1.83%
<i>Financing</i>				
General Fund	118,860	111,892	111,892	113,944
Total Financing	266,953	237,095	237,095	245,787

Significant Features

- Mayor's salary is set by ordinance at \$20,000 per year

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Mayor's Office	1.00	1.00	1.00	1.00
Total FTE's	1.00	1.00	1.00	1.00

Mayor Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	78,592	74,370	74,370	73,905
ALLOWANCES/REIMBURSE	3,480	3,600	3,600	3,600
EMPL BENEFITS	23,211	20,392	20,392	22,490
UTILITIES	544	642	642	642
INDIV & CONT SERV	10,768	10,533	10,533	10,952
MISCELLANEOUS	37	82	82	82
INSURANCE	7	20	20	20
RENTS	535	52	52	535
PURCHASED SERVICES	23	0	0	0
SUPPLIES	1,662	2,201	2,201	1,718
Total Expenditures	118,860	111,892	111,892	113,944
Percent Change	-2.50%	-5.86%	-5.86%	1.83%

Discussion

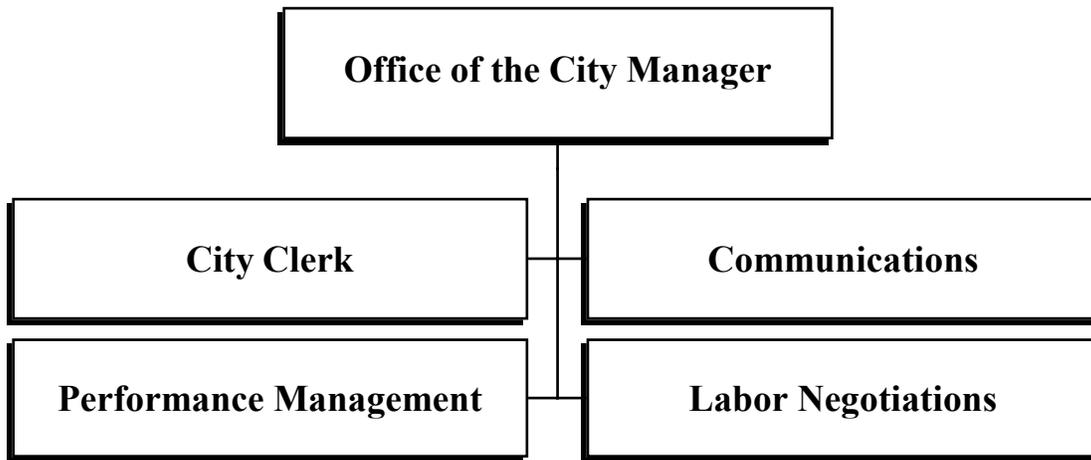
The Mayor is the chief elected officer of the city and recommends measures and legislation he deems necessary for the city. He encourages programs for the physical, economic, social and cultural development of the city and actively promotes economic development to broaden and strengthen the commercial 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
ASSISTANT TO THE MAYOR	-	-	-	1.00
EXECUTIVE ASSISTANT I	1.00	1.00	1.00	-
Total Program FTEs	1.00	1.00	1.00	1.00

Notes on Budget and Personnel

- None.



City Manager Department—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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
City Manager	636,664	667,190	532,190	516,555
City Clerk	207,528	206,621	206,621	210,075
Total Expenditures	844,192	873,811	738,811	726,629
Percent Change	-11.20%	3.51%	-12.48%	-16.84%
<i>Financing</i>				
General Fund	844,192	873,811	738,811	726,629
Total Financing	844,192	873,811	738,811	726,629

Significant Features

- In 2011, \$135,000 in funding to contract for Shawnee County and Kansas Department of Corrections correctional officers to supervise inmate crews that work on City clean-up was shifted to Miscellaneous Non-Departmental to consolidate the funding for that program.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
City Manager	10.00	6.00	5.40	5.40
City Clerk	3.00	3.00	3.00	3.00
Total FTE's	13.00	9.00	8.40	8.40

City Manager Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	482,108	399,834	399,834	378,575
ALLOWANCES/REIMBURSE	9,965	7,320	7,320	16,660
EMPL BENEFITS	113,237	87,791	87,791	94,855
UTILITIES	844	800	800	650
INDIV & CONT SERV	17,533	21,943	21,943	18,354
MISCELLANEOUS	5,285	6,000	6,000	3,500
INSURANCE	214	214	214	323
RENTS	2,671	1,088	1,088	1,088
PURCHASED SERVICES	0	130,000	0	0
SUPPLIES	4,807	12,200	7,200	2,550
Total Expenditures	636,664	667,190	532,190	516,555
Percent Change	-14.47%	4.79%	-16.41%	-22.58%

Discussion

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

In addition, the Office provides supervision and oversight to the City Clerk's Office, Performance Management Coordinator, City Communications, Labor Relations, and the City's economic development efforts.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
CITY MANAGER	1.00	1.00	1.00	1.00
DEPUTY CITY MANAGER	1.00	-	-	-
ECONOMIC DEV. SPECIALIST	1.00	1.00	-	-
EXECUTIVE ASSISTANT I	-	-	0.40	0.40
EXECUTIVE ASSISTANT II	2.00	1.00	1.00	1.00
INTERNAL AUDITOR	1.00	-	-	-
LABOR NEGOTIATOR	1.00	-	-	-
MANAGEMENT ANALYST	-	1.00	1.00	1.00
OFFICE ASSISTANT III	1.00	-	-	-
PERFORMANCE MGMT COORDINATOR	1.00	1.00	1.00	1.00
PUBLIC INFORMATION OFFICER	1.00	1.00	1.00	1.00
Total Program FTEs	10.00	6.00	5.40	5.40

Notes on Budget and Personnel

- City Manager staff provide support for the Human Relations Commission. Full funding for the Commission was discontinued in 2011.

City Clerk Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	116,738	131,491	131,491	130,752
EMPL BENEFITS	37,869	35,873	35,873	38,092
UTILITIES	711	700	700	700
INDIV & CONT SERV	41,472	26,772	26,772	29,764
MISCELLANEOUS	2,352	3,050	3,150	3,150
INSURANCE	22	60	60	42
MAINTENANCE	269	2,100	2,100	1,300
RENTS	5,074	4,875	4,875	4,875
PURCHASED SERVICES	903	0	0	0
SUPPLIES	2,118	1,700	1,600	1,400
Total Expenditures	207,528	206,621	206,621	210,075
Percent Change	0.60%	-0.44%	-0.44%	1.67%

Discussion

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

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

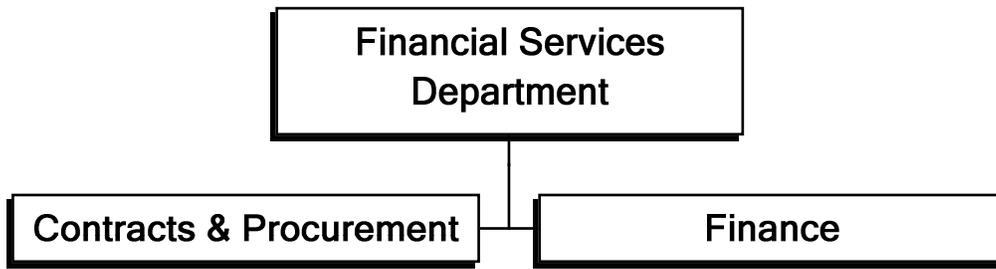
Additional functions of the clerk's office include: preparing bond transcripts; recording deeds, easements and various other documents; voter registration; and publishing legal notices.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
CITY CLERK	1.00	1.00	1.00	1.00
OFFICE ASSISTANT III	1.00	-	-	-
OFFICE SPECIALIST	1.00	2.00	2.00	2.00
Total Program FTEs	3.00	3.00	3.00	3.00

Notes on Budget and Personnel

- Recodification of the City Code and implementation of an online electronic code book was implemented in June of 2010. It included 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 eliminated 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 helps 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 two main divisions: Central Accounting and Cash Management, and Contracts & Procurement. The Director of Budget and Finance provides management oversight for the Department.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Central Accounting and Cash	1,426,277	1,381,326	1,381,326	1,434,888
Contracts and Procurement	469,929	453,368	453,368	445,948
Total Expenditures	1,896,207	1,834,694	1,834,694	1,880,835
Percent Change	-3.24%	-3.24%	-3.24%	2.51%
<i>Financing</i>				
General Fund	1,896,207	1,834,694	1,834,694	1,880,835
Total Financing	1,896,207	1,834,694	1,834,694	1,880,835

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 with a dollar value of over \$300,000 from the General Fund. For 2012, the City Manager recommended restoration of one position, an Accounting Specialist II. The City Council did not concur with the recommendation.
- The Department continues to work with the City Departments to achieve proper application, receipt and reporting of federal, state, and other grants dollars.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Central Accounting and Cash	21.00	17.00	17.00	16.20
Contracts and Procurement	8.00	6.00	6.00	6.00
Total FTE's	29.00	23.00	23.00	22.20

City Controller and Cash Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	899,050	835,981	835,981	852,927
EMPL BENEFITS	242,643	207,745	207,745	234,090
UTILITIES	3,157	2,900	2,900	3,200
INDIV & CONT SERV	220,248	199,013	199,013	206,702
MISCELLANEOUS	11,107	17,100	17,100	17,100
INSURANCE	705	760	760	1,369
MAINTENANCE	38,081	102,827	102,827	104,500
RENTS	4,276	4,500	4,500	4,500
PURCHASED SERVICES	542	200	200	200
SUPPLIES	6,477	10,300	10,300	10,300
OTHER COSTS	-9	0	0	0
Total Expenditures	1,426,277	1,381,326	1,381,326	1,434,888
Percent Change	1.89%	-3.15%	-3.15%	3.88%

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 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; invest 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 contract 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTANT II	3.00	3.00	3.00	3.00
ACCOUNTING MANAGER	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST II	8.00	7.00	7.00	5.70
ACCOUNTING SPECIALIST III	2.00	1.00	1.00	1.00
CITY CONTROLLER	1.00	1.00	1.00	1.00
CITY TREASURER	1.00	1.00	1.00	1.00
DIRECTOR OF BUDGET & FINANCE	1.00	1.00	1.00	1.00
ERP MANAGER	1.00	1.00	1.00	-
MANAGEMENT ANALYST	-	-	-	0.50
OFFICE ASSISTANT II	1.00	-	-	-
OFFICE SPECIALIST	1.00	-	-	1.00
Total Program FTEs	21.00	17.00	17.00	16.20

Contracts and Procurement Program Details

Budget Summary by Expenditure Category

General Fund Expenditures

EMPLOYEE COMPENSATION	324,833	306,074	306,074	293,983
EMPL BENEFITS	91,781	79,132	79,132	82,249
UTILITIES	1,462	1,500	1,500	1,500
INDIV & CONT SERV	32,828	32,759	32,759	34,041
MISCELLANEOUS	253	3,900	3,900	3,100
INSURANCE	15	0	0	0
MAINTENANCE	8,852	20,928	20,928	22,300
RENTS	3,884	4,800	4,800	4,800
PURCHASED SERVICES	0	0	0	0
SUPPLIES	2,838	4,275	4,275	3,975
CLEARING	3,184	0	0	0
Total Expenditures	469,929	453,368	453,368	445,948
Percent Change	-9.56%	-3.52%	-3.52%	-1.64%

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:

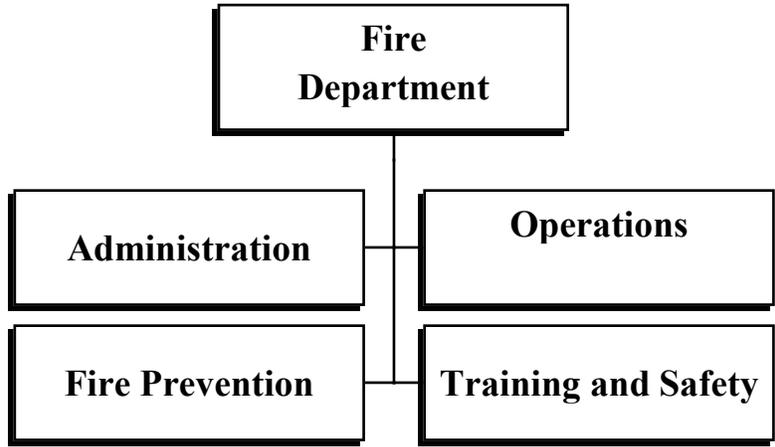
- Maintain training and efforts for City staff using the Lawson procurement module system wide.
- Continuation of process review and improvement to maximize efficiency.
- Maintain improved processes auction & online bidding used to dispose of salvage.
- Continue training protocol for key personnel in the various departments and require departments to have a central point of contract when working with Contracts and Procurement.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
OFFICE ASSISTANT II	2.00	1.00	1.00	1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
PROCUREMENT OFFICER I	1.00	-	-	-
PROCUREMENT OFFICER II	3.00	3.00	3.00	3.00
PURCHASING DIRECTOR	1.00	1.00	1.00	1.00
Total Program FTEs	8.00	6.00	6.00	6.00

Notes on Budget and Personnel

Contract compliance is performed in Contracts and Procurement using available city staff. This function is required to continue to receive federal funding.



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 water rescue, and vehicular accident rescue for the City. The Fire Department carries out its motto, "Save Lives and Protect Property," through an organization consisting of 244 full time employees divided into four Divisions: Administration, Fire Prevention, Operations, and Training.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Support Services	1,039,369	907,792	907,792	1,047,610
Training and Safety	966,367	876,923	876,923	935,926
Fire Prevention	327,158	311,485	311,485	420,373
Operations	17,210,785	18,362,722	18,362,722	19,269,472
Total Expenditures	19,543,680	20,458,922	20,458,922	21,673,381
Percent Change	-3.23%	4.68%	4.68%	5.94%
<i>Financing</i>				
General Fund	19,508,252	20,174,714	20,174,714	21,242,916
Federal SAFER Grant	35,428	284,208	284,208	430,465
Total Financing	19,543,680	20,458,922	20,458,922	21,673,381

Significant Features

- Callback pay was reduced by approximately \$100,000 in 2010 and 2011. The reduction was attributable to reduced need and carried forward to 2012.
- Firefighters are budgeted an overall 3.2 percent increase based on the IAFF contract for 2012.
- The lease payment of \$355,000 for 2012 for the new fire trucks is budgeted in Miscellaneous Non-Departmental.
- Nine Firefighter positions are funded with federal monies via a SAFER grant. These positions allowed the Department to maintain staffing levels while reducing General Fund demand.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Support Services	7.00	6.00	6.00	6.00
Training and Safety	9.00	9.00	9.00	9.00
Fire Prevention	4.00	4.00	4.00	4.00
Operations	225.00	232.00	232.00	225.00
Total FTE's	245.00	251.00	251.00	244.00

Administration Program Details

Budget Summary by Expenditure Category

<i>General Fund Expenditures</i>	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	370,778	326,453	326,453	423,001
ALLOWANCES/REIMBURSE	0	0	0	540
EMPL BENEFITS	90,680	74,690	74,690	109,233
UTILITIES	44,631	31,623	31,623	32,450
INDIV & CONT SERV	408,927	311,463	311,463	324,500
MISCELLANEOUS	3,001	5,000	5,000	4,000
INSURANCE	66,063	66,058	66,058	60,475
MAINTENANCE	26,928	31,217	31,217	31,335
RENTS	4,178	4,176	4,176	4,176
PURCHASED SERVICES	3,149	1,100	1,100	1,100
SUPPLIES	21,034	56,012	56,012	56,800
Total Expenditures	1,039,369	907,792	907,792	1,047,610
Percent Change	-9.53%	-12.66%	-12.66%	15.40%

Discussion

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

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
BUSINESS MANAGER	1.00	1.00	1.00	-
COMMUNICATIONS OFFICER II	1.00	1.00	1.00	-
COMMUNICATIONS OFFICER III	-	-	-	1.00
DEPUTY FIRE CHIEF	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT I	1.00	1.00	1.00	1.00
FIRE CHIEF	1.00	1.00	1.00	1.00
MAINTENANCE WORKER II	1.00	-	-	-
MANAGER, FIRE LOGISTICS	-	-	-	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
Total Program FTEs	7.00	6.00	6.00	6.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2012.

Fire Prevention Program Details

Budget Summary by Expenditure Category

<i>General Fund Expenditures</i>	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	769,090	686,516	686,516	707,900
ALLOWANCES/REIMBURSE	450	0	0	450
EMPL BENEFITS	160,318	145,329	145,329	179,721
UTILITIES	4,244	3,000	3,000	3,000
INDIV & CONT SERV	1,085	500	500	0
MISCELLANEOUS	1,583	5,000	5,000	5,000
MAINTENANCE	13,307	12,542	12,542	12,818
PURCHASED SERVICES	0	574	574	574
SUPPLIES	16,291	23,462	23,462	26,462
Total Expenditures	966,367	876,923	876,923	935,926
Percent Change	14.36%	-9.26%	-9.26%	6.73%

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 Fire Marshal. The Fire Investigators are assigned to 24-hour shifts which facilitates quick response to fire incidents, Investigators also work closely with the Public Fire Education Officer to identify juvenile fire setters and place them into the Department's Juvenile Fire Setters counseling program.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
FIRE MARSHALL	1.00	1.00	1.00	1.00
INSPECTOR III, FIRE	4.00	4.00	4.00	4.00
INVESTIGATOR III	3.00	3.00	3.00	3.00
PUBLIC EDUCATION OFFICER III	1.00	1.00	1.00	1.00
Total Program FTEs	9.00	9.00	9.00	9.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2012.

Training and Safety Program Details

Budget Summary by Expenditure Category

<i>General Fund Expenditures</i>	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	252,960	236,826	236,826	313,037
EMPL BENEFITS	61,488	49,659	49,659	81,336
UTILITIES	655	2,000	2,000	2,000
INDIV & CONT SERV	20	6,000	6,000	6,000
MISCELLANEOUS	2,962	2,000	2,000	3,000
MAINTENANCE	0	0	0	0
PURCHASED SERVICES	6,140	6,500	6,500	6,500
SUPPLIES	2,933	8,500	8,500	8,500
Total Expenditures	327,158	311,485	311,485	420,373
Percent Change	17.17%	-4.79%	-4.79%	34.96%

Discussion

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

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
DIVISION CHIEF, FIRE	1.00	1.00	1.00	1.00
FIRE TRAINING OFFICER III	3.00	3.00	3.00	3.00
Total Program FTEs	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2012.

Operations Program Details

Budget Summary by Expenditure Category

<i>General Fund Expenditures</i>	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	12,888,474	13,544,799	13,544,799	13,963,312
EMPL BENEFITS	3,482,297	3,490,666	3,490,666	3,781,459
UTILITIES	158,227	169,937	169,937	174,693
INDIV & CONT SERV	1,703	4,200	4,200	4,200
MISCELLANEOUS	2,817	10,000	10,000	10,000
MAINTENANCE	260,700	322,021	322,021	327,240
RENTS	200	0	0	0
PURCHASED SERVICES	1,060	0	0	0
SUPPLIES	367,905	536,891	536,891	578,103
CAPITAL OUTLAY	11,975	0	0	0
Total Expenditures	17,175,358	18,078,514	18,078,514	18,839,007
Percent Change	-4.17%	5.26%	5.26%	4.21%
<i>Federal Grant Expenditures</i>				
EMPLOYEE COMPENSATION	2,990	212,747	212,747	319,616
EMPL BENEFITS	0	71,461	71,461	110,849
MISCELLANEOUS	-436	0	0	0
SUPPLIES	874	0	0	0
CAPITAL OUTLAY	32,000	0	0	0
Total Expenditures	35,428	284,208	284,208	430,465
Percent Change	-96.12%	702.22%	702.22%	51.46%

Discussion

The Operations Division responded to over 15,000 incidents in 2010. 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
ADVANCED FIREFIGHTER	38.00	38.00	38.00	40.00
APPARATUS OPERATOR	54.00	54.00	54.00	54.00
BATTALION FIRE CHIEF (24 HR)	6.00	6.00	6.00	5.00
CAPTAIN, FIRE	54.00	54.00	54.00	54.00
FIREFIGHTER I	4.00	4.00	4.00	4.00
FIREFIGHTER II	4.00	4.00	4.00	0.00
FIREFIGHTER III	8.00	15.00	15.00	10.00
LIEUTENANT, FIRE	54.00	54.00	54.00	54.00
SHIFT COMMANDER, FIRE	3.00	3.00	3.00	4.00
Total Program FTEs	225.00	232.00	232.00	225.00

Notes on Budget and Personnel

- The budget reflects the 9.0 FTE Firefighter positions financed with the federal grant.

**Housing and Neighborhood Development
Department**

Housing and Neighborhood Development—Overview

Description

For 35 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 2012-2017 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Housing and Neighborhood Development	5,530,572	4,620,840	4,038,127	4,737,857
Total Expenditures	5,530,572	4,620,840	4,038,127	4,737,857
Percent Change	31.03%	-16.45%	-26.99%	2.53%
<i>Financing</i>				
HND Grants	5,530,572	4,620,840	4,038,127	4,737,857
Total Financing	5,530,572	4,620,840	4,038,127	4,737,857

Significant Features

- Since 2005, HND has used 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.
- 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 Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Housing and Neighborhood Development	16.00	16.00	16.00	14.50
Total FTE's	16.00	16.00	16.00	14.50

Housing and Neighborhood Development Details

Budget Summary by Expenditure Category

HND Grant Expenditures	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	700,806	722,015	722,015	687,515
ALLOWANCES/REIMBURSE	1,317	432	432	662
EMPL BENEFITS	165,969	187,697	187,697	194,754
UTILITIES	8,570	12,000	3,500	8,000
INDIV & CONT SERV	65,447	66,994	79,988	100,808
MISCELLANEOUS	26,404	37,922	12,029	19,393
INSURANCE	7,332	10,000	10,000	4,529
MAINTENANCE	1,479	7,529	6,000	5,529
RENTS	75,487	56,000	56,000	56,000
PURCHASED SERVICES	15,415	14,246	4,246	6,246
HUD GRANTS	4,375,669	3,482,798	2,944,220	3,638,213
SUPPLIES	61,027	23,207	12,000	16,207
CAPITAL OUTLAY	25,650	0	0	0
Total Expenditures	5,530,572	4,620,840	4,038,127	4,737,857
Percent Change	31.03%	-16.45%	-26.99%	2.53%

Discussion

The City's approved 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 HOME Investment Partnership funds.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTANT I	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST II	1.00	1.00	1.00	0.90
COMMUNITY RESOURCE SPECIALIST	1.00	1.00	1.00	1.00
DEPUTY DIRECTOR, HND	1.00	1.00	1.00	0.90
EXECUTIVE ASSISTANT I	1.00	1.00	1.00	0.70
GRANTS ADMINISTRATOR	1.00	1.00	1.00	1.00
MANAGER, HND SERVICES	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II	2.00	2.00	2.00	2.00
PROGRAM COORDINATOR	1.00	1.00	1.00	-
REHAB SPECIALISTS I, II and III	6.00	6.00	6.00	6.00
Total Program FTEs	16.00	16.00	16.00	14.50

Notes on Budget and Personnel

- \$200,000 is provided from the General Fund for the HOME match, restoring the \$100,000 reduced in 2011.
- The Program Coordinator position added in 2009 that manages the Inmate Clean-up Program has been shifted to that section under Miscellaneous Non-Departmental.

**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 12 full-time employees in four programs: Employee Relations, Labor Relations, Risk Management and the Wellness Programs. The programs are combined for budgeting purposes.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Human Resources	814,411	877,511	877,511	1,017,034
Total Expenditures	814,411	877,511	877,511	1,017,034
Percent Change	-5.14%	7.75%	7.75%	15.90%
<i>Financing</i>				
General Fund	771,900	818,724	818,724	957,407
Workers Compensation Fund	42,511	58,787	58,787	59,627
Total Financing	814,411	877,511	877,511	1,017,034

Significant Features

- The Risk Management function is shifted to Human Resources in the 2012 budget and accounts for the 3.0 new FTE positions. The functional change took place in 2011. The Workers Compensation Fund finances the salary of the Risk Investigator/Safety Coordinator position.
- 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. Training resources of \$25,000, cut from the 2010 and 2011 budget, are restored in 2012.
- The implementation of the Lawson ERP system required a significant commitment of time and resources. The Department is moving ahead with implementation and training of employee and manager self-service and the E-Recruiting module.
- The Department will continue a contractual relationship with a benefits consultant to examine the City's health insurance plan and its use by employees, retirees, and their families. The consultant firm will provide options and recommendations to assist the City in managing 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
Human Resources	9.00	9.00	9.00	12.00
Total FTE's	9.00	9.00	9.00	12.00

Human Resources Program Details

Budget Summary by Expenditure Category

General Fund Expenditures	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	445,112	456,545	456,545	553,709
ALLOWANCES/REIMBURSE	1,392	1,440	1,440	2,880
EMPL BENEFITS	119,923	114,671	114,671	152,887
UTILITIES	2,307	2,200	2,200	2,200
INDIV & CONT SERV	170,816	191,618	191,618	193,321
MISCELLANEOUS	5,113	10,750	10,750	10,810
INSURANCE	0	0	0	0
MAINTENANCE	4,134	14,395	14,395	14,395
RENTS	4,118	5,000	5,000	5,000
PURCHASED SERVICES	914	1,900	1,900	1,900
SUPPLIES	18,057	20,205	20,205	20,305
CLEARING	14	0	0	0
Total Expenditures	771,900	818,724	818,724	957,407
Percent Change	-4.11%	6.07%	6.07%	16.94%

Worker Compensation Fund Expenditures

EMPLOYEE COMPENSATION	30,936	46,405	46,405	46,363
EMPL BENEFITS	11,575	12,382	12,382	13,263
Total Expenditures	42,511	58,787	58,787	59,627
Percent Change	-2.44%	38.29%	38.29%	1.43%

Discussion

- Within the Department of Human Resources reside the areas of: Employee Relations, Employee Benefits, Risk Management 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
DIRECTOR OF HUMAN RESOURCES	1.00	1.00	1.00	1.00
HR SPECIALIST	4.00	4.00	4.00	-
HUMAN RESOURCES ASSISTANT	2.00	2.00	2.00	1.00
HUMAN RESOURCES SPECIALIST I	-	-	-	2.00
HUMAN RESOURCES SPEC. II	-	-	-	1.00
HUMAN RESOURCES SPEC. III	-	-	-	2.00
MANAGER, HUMAN RESOURCES	1.00	1.00	1.00	1.00
MANAGER, WELLNESS	1.00	1.00	1.00	1.00
OFFICE ASSISTANT III	-	-	-	1.00
REHABILITATION COORDINATOR	-	-	-	1.00
RISK INVESTIGATOR/SAFETY COORD.	-	-	-	1.00
Total Program FTEs	9.00	9.00	9.00	12.00

Notes on Budget and Personnel

- None

**Information Technology
Department**

Information Technology—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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Informational Technology	3,761,059	3,996,539	3,894,297	4,250,808
Total Expenditures	3,761,059	3,996,539	3,894,297	4,250,808
Percent Change	-10.25%	6.26%	3.54%	6.36%
<i>Financing</i>				
Internal Service Fund	3,761,059	3,996,539	3,894,297	4,250,808
Total Financing	266,953	237,095	237,095	245,787

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.
- IT fees to City Departments did not increase in 2010 or 2011. A small increase is built into 2012 to cover lost revenue from franchise fees and increases in personnel costs.
- The \$150,000 General Fund IT equipment and resource replacement program established in 2010 was cut in 2010 and not funded in 2011 or 2012.
- The IT Department has been 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
Informational Technology	12.00	12.00	12.00	12.50
Total FTE's	12.00	12.00	12.00	12.50

Information Technology Details

Budget Summary by Expenditure Category

<i>Internal Service Fund Expenditures</i>	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
EMPLOYEE COMPENSATION	811,585	774,359	774,359	828,139
ALLOWANCES/REIMBURSE	1,812	2,340	2,340	3,780
EMPL BENEFITS	180,593	178,096	178,096	175,300
UTILITIES	128,495	167,923	167,923	167,923
INDIV & CONT SERV	568,713	1,156,206	601,067	750,916
MISCELLANEOUS	18,883	20,740	20,740	20,740
INSURANCE	11,514	11,514	11,514	11,514
MAINTENANCE	166,879	340,130	340,130	363,764
RENTS	695,980	555,693	555,693	615,191
PURCHASED SERVICES	258,368	326,996	326,996	407,154
SUPPLIES	105,572	212,542	212,542	181,387
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS	812,664	250,000	702,897	725,000
Total Expenditures	3,761,059	3,996,539	3,894,297	4,250,808
Percent Change	-10.25%	6.26%	3.54%	6.36%

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 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. These applications include financial accounting, payroll, personnel, fleet , utility billing, police applications, fire records, building inspection, and utility applications.
- IT supports more than 1,400 phone ports/devices throughout the City. This includes maintenance and development of phone systems, voice mail systems, computer telephony integration, telephone sets and a call center for Public Works.
- A fiber telecommunication infrastructure has been leveraged since 2001 to reduce telecommunication costs, facilitate the connectivity of a myriad of technologies which include data, telephone, video, command and control and HVAC systems.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
DEPUTY DIRECTOR, INFO TECH	1.00	1.00	1.00	1.00
DIRECTOR OF INFO TECH	1.00	1.00	1.00	1.00
MANAGEMENT ANALYST	-	-	-	0.50
NETWORK ENGINEER I	1.00	1.00	1.00	1.00
PRODUCTION SPECIALIST	1.00	1.00	1.00	1.00
PUBLIC RELATIONS SPECIALIST	2.00	2.00	2.00	2.00
SYSTEM CONSULTANT III	1.00	1.00	1.00	1.00
SYSTEM DEVELOPER I	1.00	1.00	1.00	1.00
SYSTEM DEVELOPER II	3.00	3.00	3.00	3.00
SYSTEM DEVELOPER III	1.00	1.00	1.00	1.00
Total Program FTEs	12.00	12.00	12.00	12.50

**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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
City Attorney	1,571,848	1,612,073	1,612,073	1,500,831
Total Expenditures	1,571,848	1,612,073	1,612,073	1,500,831
Percent Change	-0.20%	2.56%	2.56%	-6.90%
<i>Financing</i>				
General Fund	1,490,748	1,491,864	1,491,864	1,379,167
Special Liability Expense Fund	81,100	120,209	120,209	121,664
Total Financing	1,571,848	1,612,073	1,612,073	1,500,831

Significant Features

- 2011 reflected the loss of one Office Assistant position through the Retirement Incentive program.
- The Risk Management function was shifted to the Human Resources Department in 2011 and the shift is reflected in the 2012 budget. It involved 3.0 FTE positions, the Risk Investigator/Safety Coordinator, the Rehabilitation Coordinator, and an Office Assistant III.
- The Special Liability Expense Fund finances the salaries of 1.0 FTE Attorney IV and 0.3 FTE of the Chief of Litigation positions to perform functions related to the defense of the City against claims.

Personnel Summary by Program (in Full-Time Equivalent)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
City Attorney	21.50	20.50	20.50	17.50
Total FTE's	21.50	20.50	20.50	17.50

Legal Program Details

Budget Summary by Expenditure Category

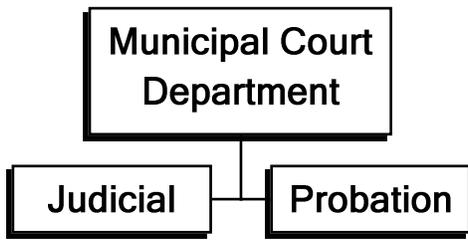
	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	1,064,395	1,074,689	1,074,689	983,413
ALLOWANCES/REIMBURSE	450	0	0	0
EMPL BENEFITS	281,411	256,465	256,465	241,651
UTILITIES	5,240	1,250	1,250	5,000
INDIV & CONT SERV	89,875	100,400	100,400	95,703
MISCELLANEOUS	4,992	9,425	9,425	7,000
INSURANCE	0	0	0	0
MAINTENANCE	1,000	1,000	1,000	1,000
RENTS	9,372	8,135	8,135	9,400
PURCHASED SERVICES	3,147	6,500	6,500	4,000
SUPPLIES	30,866	34,000	34,000	32,000
Total Expenditures	1,490,748	1,491,864	1,491,864	1,379,167
Percent Change	-0.20%	0.07%	0.07%	-7.55%
Special Liability Fund Expenditures				
EMPLOYEE COMPENSATION	66,510	98,013	98,013	97,585
EMPL BENEFITS	14,590	22,196	22,196	24,080
Total Expenditures	81,100	120,209	120,209	121,664
Percent Change	157.83%	48.22%	48.22%	1.21%

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.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ATTORNEY I	1.00	1.00	1.00	1.00
ATTORNEY II	3.00	3.00	3.00	3.00
ATTORNEY III	2.50	1.50	1.50	1.50
ATTORNEY IV	2.00	3.00	3.00	3.00
CHIEF OF LITIGATION	1.00	1.00	1.00	1.00
CITY ATTORNEY	1.00	1.00	1.00	1.00
DEPUTY CITY ATTORNEY	1.00	1.00	1.00	1.00
LEGAL SPECIALIST II	2.00	2.00	2.00	2.00
MANAGER, CITY ATTORNEY'S OFFIC	1.00	1.00	1.00	1.00
OFFICE ASSISTANT I	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II	1.00	-	-	-
OFFICE ASSISTANT III	2.00	2.00	2.00	1.00
PARALEGAL	1.00	1.00	1.00	1.00
REHABILITATION COORDINATOR	1.00	1.00	1.00	-
RISK INV/SAFETY COORD.	1.00	1.00	1.00	-
Total Program FTEs	21.50	20.50	20.50	17.50



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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Municipal Court	1,393,056	1,548,690	1,548,690	1,633,694
Probation	230,451	244,354	244,354	252,095
Total Expenditures	1,623,507	1,793,044	1,793,044	1,885,789
Percent Change	-0.20%	10.44%	10.44%	5.17%
<i>Financing</i>				
General Fund	1,584,363	1,734,631	1,734,631	1,785,985
Court Technology Fund	0	0	0	40,416
Alcohol and Drug Safety Fund	39,144	58,413	58,413	59,388
Total Financing	1,623,507	1,793,044	1,793,044	1,885,789

Significant Features

- The Court plans on using new revenue being placed in the Court Technology Fund to maintain and upgrade software and hardware.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Municipal Court	20.00	19.00	19.00	19.00
Probation	4.00	4.00	4.00	4.00
Total FTE's	24.00	23.00	23.00	23.00

Judicial Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	795,214	844,925	844,925	853,104
ALLOWANCES/REIMBURSE	522	540	540	540
EMPL BENEFITS	223,505	222,283	222,283	251,734
UTILITIES	7,112	5,900	5,900	6,836
INDIV & CONT SERV	313,135	364,001	364,001	325,103
MISCELLANEOUS	2,189	10,550	10,550	10,550
INSURANCE	2,081	1,355	1,355	1,468
MAINTENANCE	781	16,065	16,065	16,079
RENTS	3,603	3,742	3,742	3,742
PURCHASED SERVICES	34,993	37,628	37,628	87,671
SUPPLIES	9,922	41,701	41,701	36,451
CAPITAL OUTLAY	0	0	0	0
Total Expenditures	1,393,056	1,548,690	1,548,690	1,593,278
Percent Change	-2.63%	11.17%	11.17%	2.88%
Court Technology Fund Expenditures				
CAPITAL OUTLAY	0	0	0	40,416
Total Expenditures	0	0	0	40,416
Percent Change	-	0.00%	0.00%	0.00%

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.

- The Court Technology Fund was established to track expenditures for upgrades to Court technology financed by new court costs assessed against offenders.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ADMINISTRATIVE JUDGE	1.00	1.00	1.00	1.00
COURT CLERK I	3.00	3.00	3.00	3.00
COURT CLERK II	6.00	6.00	6.00	6.00
MUNICIPAL COURT ADMINISTRATOR	1.00	1.00	1.00	1.00
MUNICIPAL COURT JUDGE	1.00	1.00	1.00	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
PROTECTIVE SERVICES OFFICER I	4.00	3.00	3.00	3.00
PROTECTIVE SERVICES OFFICER II	1.00	1.00	1.00	1.00
SENIOR COURT CLERK	2.00	2.00	2.00	2.00
Total Program FTEs	20.00	19.00	19.00	19.00

Notes on Budget and Personnel

- 2012 maintains current services.

Probation Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	129,824	122,931	122,931	127,786
EMPL BENEFITS	39,109	34,267	34,267	36,944
UTILITIES	2,644	2,400	2,400	2,400
INDIV & CONT SERV	17,933	20,227	20,227	18,776
MISCELLANEOUS	0	1,850	1,850	1,850
INSURANCE	12	12	12	0
MAINTENANCE	0	175	175	200
RENTS	1,153	1,154	1,154	1,900
PURCHASED SERVICES	63	500	500	500
SUPPLIES	569	2,425	2,425	2,350
Total Expenditures	191,307	185,941	185,941	192,706
Percent Change	-40.59%	-2.80%	-2.80%	3.64%

Alcohol and Drug Safety Fund Expenditures

EMPLOYEE COMPENSATION	25,738	39,261	39,261	39,354
EMPL BENEFITS	7,068	11,152	11,152	12,035
INDIV & CONT SERV	2,200	3,500	3,500	3,500
MISCELLANEOUS	1,496	0	0	0
PURCHASED SERVICES	100	2,000	2,000	2,000
SUPPLIES	2,543	2,500	2,500	2,500
Total Expenditures	39,144	58,413	58,413	59,388
Percent Change	-28.41%	49.23%	49.23%	1.67%

Discussion

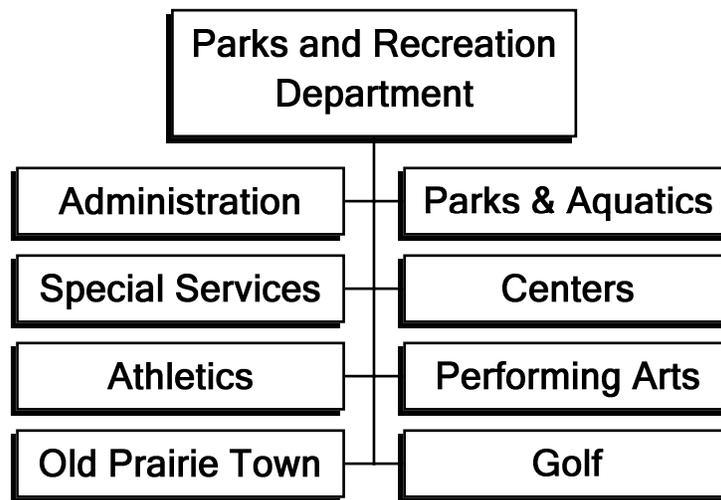
The Probation Division is responsible for preparing drug and alcohol evaluations; supervising & monitoring persons on probation; and conducting the alcohol information school. The division is also responsible for scheduling and coordinating the activities of House Arrest and community service participants.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
OFFICE ASSISTANT II	1.00	1.00	1.00	1.00
PROBATION OFFICER I	1.00	1.00	2.00	2.00
PROBATION OFFICER II	2.00	2.00	1.00	1.00
Total Program FTEs	4.00	4.00	4.00	4.00

Notes on Budget and Personnel

- There are no significant programmatic changes for 2012.
- The salary of 1.0 FTE Probation Officer and other operating costs are financed by Alcohol and Drug Safety Action Program. This is viewed as appropriate use of these dollars given the level of drug and alcohol related education and treatment activities provided by City Probation Officers.



Parks and Recreation Department—Budget Overview

Description

The Parks and Recreation Departments of both Shawnee County and the City of Topeka will be consolidated January 1, 2012 under Shawnee County. The City Council and the Shawnee County Commission entered into a contractual agreement to effect the consolidation. The terms of the consolidation agreement are outlined in City Contract 41460. As of January 1, 2012 all personnel, buildings, lands, motor vehicles, equipment and functions will be transferred to the Shawnee County Parks and Recreation Department, except for personnel and equipment of the Forestry Division, which will remain under the City. The agreement does not affect the Topeka Zoological Park.

The City has agreed to supplement the new combined recreation department for the next 4 years at the following rates:

2012 - \$4,009,514
 2013 - \$3,007,136
 2014 - \$2,004,757
 2015 - \$1,002,379

In addition, the City will transfer all monies received from the State of Kansas from the liquor drink excise tax pursuant to K.S.A. 79-41a04. These total around \$500,000 plus annually.

The City also agreed to continue capital improvement projects in process as of August 2011 at a cost of \$10,412,370. Of these costs, \$7,056,392 had been financed with general obligation bonds as of August 2011. The balance will be bonded in August 2012. The debt service for these projects and all outstanding debt service for Park and Recreation will continue to be paid by the City of Topeka.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
ADMINISTRATION	2,041,241	2,005,876	2,005,876	7,732,448
SWIMMING POOLS	531,549	548,031	548,031	0
POOL MAINTENANCE	137,131	146,408	146,408	0
TRAIN OPERATIONS	99,200	111,708	111,708	0
GROUNDS & FACILITY MAINT	1,067,387	1,041,370	1,041,370	0
FORESTRY	559,928	508,185	508,185	612,577
HORTICULTURE	570,817	586,995	586,995	0
SPECIAL SERVICES ADMIN	36,728	13,391	13,391	0
SENIOR ADULTS	102,567	116,133	116,133	0
CREATIVE PLAY	133,781	133,528	133,528	0
ADAPTIVE RECREATION	140,617	166,704	166,704	0
HELEN HOCKER THEATER	332,619	368,887	368,887	0
COMMUNITY CENTERS	1,194,505	1,070,967	1,070,967	0
SUMMER CAMPS	214,854	240,195	240,195	0

Parks and Recreation Department—Continued

(Expenditures Continued)

OLD PRAIRIE TOWN	355,089	266,992	266,992	0
CONCESSION STANDS	50,095	91,118	91,118	0
ATHLETICS ADMINISTRATION	233,702	261,789	261,789	0
ADULT SPORTS	167,010	182,428	182,428	0
YOUTH SPORTS	9,764	24,000	24,000	0
CYPRESS RIDGE GOLF COURSE	942,850	796,023	796,023	0
Total Expenditures	8,921,433	8,680,728	8,680,728	8,345,025
Percent Change	-10.73%	-2.70%	-2.70%	-3.87%

Financing

General Fund	8,921,433	8,680,728	8,680,728	8,345,025
Total Financing	8,921,433	8,680,728	8,680,728	8,345,025

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Esimated 2011	Adopted 2012
ADMINISTRATION	12.00	8.50	8.50	-
SWIMMING POOLS	1.00	1.00	1.00	-
GROUNDS & FACILITY MAINT	24.00	12.00	12.00	-
FORESTRY	13.00	11.00	11.00	11.00
HORTICULTURE	6.00	5.00	5.00	-
SENIOR ADULTS	1.00	1.00	1.00	-
CREATIVE PLAY	1.00	1.00	1.00	-
ADAPTIVE RECREATION	3.00	2.00	2.00	-
HELEN HOCKER THEATER	4.00	4.00	4.00	-
COMMUNITY CENTERS	16.00	11.50	11.50	-
OLD PRAIRIE TOWN	4.00	2.00	2.00	-
ATHLETICS ADMINISTRATION	4.00	4.00	4.00	-
Total FTE's	89.00	63.00	63.00	11.00

**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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Planning	1,179,999	1,015,021	1,077,183	938,543
Total Expenditures	1,179,999	1,015,021	1,077,183	938,543
Percent Change	5.04%	-13.98%	-8.71%	-7.53%
<i>Financing</i>				
General Fund	860,580	738,657	738,657	782,813
Federal Grants	319,419	276,364	338,526	155,730
Total Financing	1,179,999	1,015,021	1,077,183	938,543

Significant Features

- The Department receives federal support for regional transportation planning activities, which provides funding for plans such as bikeways plan, complete streets policies and transit related studies.
- 1.4 F.T.E. positions are financed with federal monies.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Planning	14.00	10.00	10.00	10.00
Total FTE's	14.00	10.00	10.00	10.00

Planning Program Details

Budget Summary by Expenditure Category

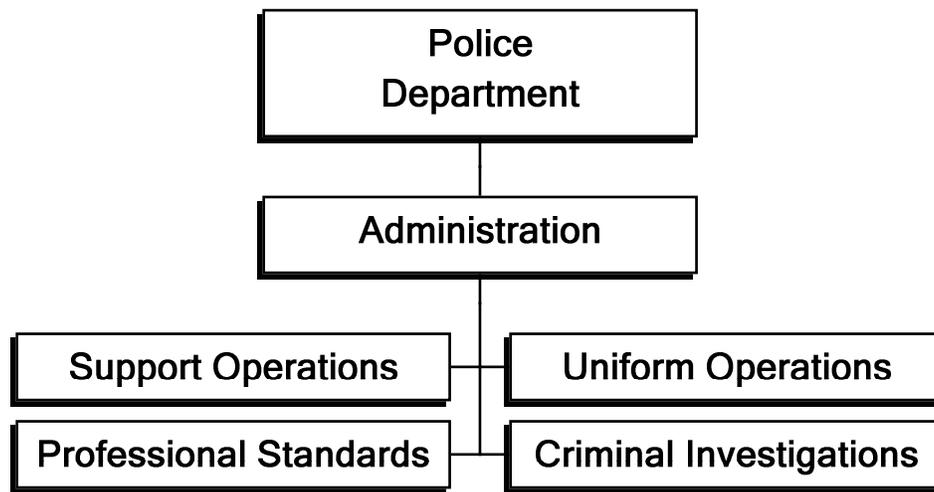
	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	604,013	496,524	496,524	527,168
ALLOWANCES/REIMBURSE	3,630	3,035	3,035	1,020
EMPL BENEFITS	154,207	121,134	121,134	135,399
UTILITIES	1,073	1,180	1,180	1,180
INDIV & CONT SERV	69,061	85,847	78,706	80,883
MISCELLANEOUS	8,212	15,415	15,415	15,415
INSURANCE	2,294	1,281	1,281	1,004
MAINTENANCE	1,479	2,363	2,363	2,391
RENTS	4,272	4,390	4,891	4,225
PURCHASED SERVICES	8,201	631	7,271	7,271
SUPPLIES	4,139	6,857	6,857	6,857
Total Expenditures	860,580	738,657	738,657	782,813
Percent Change	-4.09%	-14.17%	-14.17%	5.98%
Federal Fund Expenditures				
EMPLOYEE COMPENSATION	80,772	109,682	109,682	90,463
EMPL BENEFITS	13,784	26,642	26,642	23,395
INDIV & CONT SERV	219,341	135,000	196,198	36,667
MISCELLANEOUS	3,200	3,200	3,200	3,200
PURCHASED SERVICES	1,919	1,720	1,884	1,884
SUPPLIES	403	120	920	120
Total Expenditures	319,419	276,364	338,526	155,730
Percent Change	41.27%	-13.48%	5.98%	-43.65%

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 2010 Annual Report available in the Planning Department.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
DEPUTY PLANNING DIRECTOR	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II	1.00	-	-	-
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
PLANNER I	3.00	1.00	1.00	1.00
PLANNER II	4.00	3.00	3.00	3.00
PLANNER III	1.00	2.00	2.00	2.00
PLANNING DIRECTOR	1.00	1.00	1.00	1.00
ZONING INSPECTORS	2.00	1.00	1.00	1.00
Total Program FTEs	14.00	10.00	10.00	10.00



Police Department—Budget Overview

Description

The Police Department strives to achieve the following goals: Create and maintain a feeling of safety and security within the community, by fostering community spirit and partnerships working toward ensuring the safety of all persons within the Topeka community; Maintain order and preserve public peace; Provide a response to citizens' need for service; Protect private and public property; and prevent crime by predictive and responsive crime analysis. The Department is authorized 365 full time employees who operate 24 hours, 365 days a year.

Budget Summary by Program

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Administration	2,375,213	2,570,362	2,579,416	2,688,748
Community and Support Services	6,576,610	6,162,909	6,122,919	7,332,923
Criminal Investigations	4,579,234	4,521,801	4,586,602	4,730,257
Field Operations	11,870,675	12,539,092	12,528,122	12,057,807
Special Operations	3,656,394	3,729,395	3,706,500	3,643,253
Total Expenditures	29,058,126	29,523,559	29,523,559	30,452,988
Percent Change	5.04%	1.60%	1.60%	3.15%
<i>Financing</i>				
General Fund	28,140,178	29,167,981	29,167,981	29,952,331
Federal Grants	917,948	355,578	355,578	500,657
Total Financing	29,058,126	29,523,559	29,523,559	30,452,988

Significant Features

- In 2011 and 2012, the Police Department is budgeted to generate salary savings of \$900,000. The savings will be achieved by not filling vacant positions.
- The Police Department budget includes 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 and 2.0 positions were lost via the Retirement Incentive program. The dollar value of these positions is over \$500,000 for 2011.
- 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
Administration	26.00	26.00	26.00	27.00
Community and Support Services	76.50	75.50	75.50	83.50
Criminal Investigations	51.00	51.00	51.00	51.00
Field Operations	168.00	168.00	168.00	162.00
Special Operations	47.00	47.00	47.00	42.00
Total FTE's	368.50	367.50	367.50	365.50

Administration Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	1,784,495	2,082,664	2,082,664	2,061,224
ALLOWANCES/REIMBURSE	16,066	14,640	14,640	16,920
EMPL BENEFITS	447,274	404,362	404,362	520,430
UTILITIES	4,395	2,200	2,701	2,200
INDIV & CONT SERV	79,680	17,278	33,498	21,705
MISCELLANEOUS	7,966	11,475	5,377	15,425
INSURANCE	0	0	0	0
MAINTENANCE	10,854	13,947	10,545	14,558
PURCHASED SERVICES	372	1,000	1,000	1,500
SUPPLIES	24,111	22,796	24,629	34,786
Total Expenditures	2,375,213	2,570,362	2,579,416	2,688,748
Percent Change	2.33%	8.22%	8.60%	4.61%

Discussion

The Administrative Division is responsible for overall operations and functions of the department through budgeting, planning and research, accreditation, professional standard compliance, inspections, policy development, crime analysis, recruitment and hiring, and public relations.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTANT II	1.00	1.00	1.00	1.00
ADMINISTRATIVE OFFICER	2.00	1.00	1.00	1.00
ATTORNEY III	1.00	1.00	1.00	1.00
CAPTAIN, POLICE	6.00	6.00	6.00	6.00
CRIME ANALYST I	1.00	1.00	1.00	1.00
CRIME ANALYST II	1.00	1.00	1.00	1.00
CRIME ANALYSIS UNIT COORDINATOR	1.00	1.00	1.00	1.00
DEPUTY CHIEF OF POLICE	2.00	2.00	2.00	2.00
EXECUTIVE ASSISTANT I	1.00	1.00	1.00	1.00
LIEUTENANT, POLICE	1.00	1.00	1.00	2.00
MAJOR, POLICE	4.00	4.00	4.00	4.00
OFFICE ASSISTANT II	3.00	4.00	4.00	2.00
POLICE CHIEF	1.00	1.00	1.00	1.00
POLICE SERGEANT	1.00	1.00	1.00	2.00
PROGRAM ADMINISTRATOR	-	-	-	1.00
Total Program FTEs	26.00	26.00	26.00	27.00

Notes on Budget and Personnel

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

Community & Support Services Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	3,208,576	2,757,206	2,757,206	3,656,952
ALLOWANCES/REIMBURSE	4,587	16,080	16,080	4,920
EMPL BENEFITS	954,390	809,370	809,370	1,123,546
UTILITIES	117,981	127,893	121,042	145,975
INDIV & CONT SERV	1,340,625	1,358,276	1,358,479	1,371,455
MISCELLANEOUS	89,407	97,000	94,137	93,500
INSURANCE	242,915	259,197	259,197	180,687
MAINTENANCE	201,030	257,529	260,164	296,009
RENTS	53,224	55,632	54,603	54,667
PURCHASED SERVICES	81,511	104,494	73,000	93,024
SUPPLIES	282,365	320,232	319,641	312,187
Total Expenditures	6,576,610	6,162,909	6,122,919	7,332,923
Percent Change	1.80%	-6.29%	-6.90%	18.98%

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 2010	Adopted 2011	Estimated 2011	Adopted 2012
ANIMAL CONTROL OFFICER	5.00	5.00	5.00	5.00
EQUIPMENT OPERATOR II	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR III	-	1.00	1.00	1.00
INVENTORY SPECIALIST	5.00	5.00	5.00	5.00
LIEUTENANT, POLICE	2.00	2.00	2.00	3.00
MANAGER, CODE SERVICES	-	-	-	1.00
OFFICE ASSISTANT I	3.00	2.00	2.00	2.00
OFFICE ASSISTANT II	18.50	18.50	18.50	18.50
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
OFFICE SPECIALIST	2.00	2.00	2.00	2.00
POLICE CORPORAL	1.00	1.00	1.00	1.00
POLICE PATROL OFFICER	16.00	16.00	16.00	22.00
POLICE SERGEANT	4.00	4.00	4.00	6.00
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	-
PROPERTY MAIN INSPECTOR II	7.00	6.00	6.00	6.00
SUPERVISOR I	2.00	2.00	2.00	2.00
SUPERVISOR II	3.00	3.00	3.00	3.00
SUPERVISOR III	2.00	2.00	2.00	1.00
SYSTEM DEVELOPER II	2.00	2.00	2.00	2.00
SYSTEM DEVELOPER III	1.00	1.00	1.00	1.00
Total Program FTEs	76.50	75.50	75.50	83.50

Notes on Budget and Personnel

- The grant to Safe Streets, a grass-roots neighborhood crime prevention program, is financed from this program. The grant is \$64,000.

Criminal Investigation Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	3,488,340	3,563,056	3,563,056	3,668,570
ALLOWANCES/REIMBURSE	27,550	26,880	26,880	26,820
EMPL BENEFITS	916,211	838,974	838,974	923,526
INDIV & CONT SERV	63,021	675	70,887	2,826
MISCELLANEOUS	709	0	40	0
MAINTENANCE	32,555	32,891	32,440	31,867
RENTS	136	0	0	0
SUPPLIES	50,711	59,325	54,325	76,648
Total Expenditures	4,579,234	4,521,801	4,586,602	4,730,257
Percent Change	8.22%	-1.25%	0.16%	4.61%

Discussion

Detectives investigate criminal acts, identify suspects, and prepare cases for prosecution. The Criminal Investigations Division is comprised of the Persons Crimes Section, Property Crimes Section, Victims Assistance, and Crime Scene Investigation Section.

The Persons Crimes Section consists of the Violent Crimes/Robbery Unit, Special Victims Unit and the Victims Assistance Unit. The Violent Crimes/Robbery Unit is charged with investigating homicide, robbery, and aggravated assault/battery. The Special Victims Unit investigates sex crimes, child abuse and neglect, and missing persons/runaways. The Victims Assistance Unit on a daily basis assists victims of crime in regards to any resources needed from the Police Department and the community. This unit responds at the request of any officer to assist victims in the field—most often with victims of domestic violence.

The Property Crimes Section investigates, identifies, and arrests suspects involved in crimes against property. Property crimes include burglary, theft (including auto and copper), and financial crimes.

The Crime Scene Investigation Section responds to crime scenes to collect forensic evidence and later processes that evidence in our lab or transports that evidence to the KBI for further analysis.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
LIEUTENANT, POLICE	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II	-	-	-	2.00
OFFICE SPECIALIST	1.00	1.00	1.00	-
POLICE DETECTIVE	33.00	33.00	33.00	32.00
POLICE PATROL OFFICER	6.00	6.00	6.00	6.00
POLICE SERGEANT	9.00	9.00	9.00	9.00
Total Program FTEs	51.00	51.00	51.00	51.00

Notes on Budget and Personnel

- There are no significant program changes for 2012.

Field Operations Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	7,850,490	8,817,289	8,817,289	8,032,403
ALLOWANCES/REIMBURSE	3,720	2,520	2,520	1,680
EMPL BENEFITS	2,187,171	2,394,878	2,394,878	2,371,664
UTILITIES	119	0	0	0
INDIV & CONT SERV	15,033	12,500	15,000	16,000
MISCELLANEOUS	4,649	6,000	5,000	6,000
INSURANCE	300	0	0	0
MAINTENANCE	266,226	248,447	271,334	267,291
RENTS	7,828	0	0	0
PURCHASED SERVICES	2,932	5,750	3,000	6,000
SUPPLIES	614,260	696,130	663,523	856,112
Total Expenditures	10,952,728	12,183,514	12,172,544	11,557,150
Percent Change	-8.30%	11.24%	11.14%	-5.14%
Law Enforcement Grant Expenditures				
EMPLOYEE COMPENSATION	358,618	283,024	283,024	378,310
EMPL BENEFITS	49,615	72,554	72,554	122,347
INDIV & CONT SERV	59,780	0	0	0
SUPPLIES	449,935	0	0	0
Total Expenditures	917,948	355,578	355,578	500,657
Percent Change	-	-61.26%	-61.26%	40.80%

Discussion

The Field Operations Division's (FOD) first function is providing the community with professional service. The division utilizes fully equipped marked and unmarked vehicles while actively patrolling, which includes traffic enforcement, within the city limits answering calls for service and assisting other agencies in times of request and need. FOD delivers professional service 24 hours a day, 7 days a week, 365 days a year with the goals of creating safer neighborhoods and reducing crime. FOD commanders and personal strive towards these goals through employing intelligence lead policing, and through communication with the department's crime analysts, Criminal Investigations Division (CID), Special Operations Division (SOD), and the Support Services Division. There are no tangible goods FOD offers, but the Field Operations Division can create and deliver the real and perceived feelings of safety for the community. In this process, enhanced community relationships and partnerships are born and developed. Community policing is the philosophy mentored in every FOD officer.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
LIEUTENANT, POLICE	3.00	3.00	3.00	2.00
OFFICE SPECIALIST	-	-	-	1.00
POLICE CORPORAL	20.00	20.00	20.00	19.00
POLICE PATROL OFFICER	124.00	124.00	124.00	121.00
POLICE SERGEANT	21.00	21.00	21.00	19.00
Total Program FTEs	168.00	168.00	168.00	162.00

Notes on Budget and Personnel

- There are no significant program changes for 2012. The Law Enforcement Grants fund 9.0 FTE positions.

Special Operations Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	2,625,064	2,693,938	2,693,938	2,504,970
ALLOWANCES/REIMBURSE	4,595	5,340	5,340	3,840
EMPL BENEFITS	734,905	714,490	714,490	711,075
UTILITIES	0	0	0	0
INDIV & CONT SERV	9,657	11,680	10,925	14,870
MISCELLANEOUS	0	0	0	0
INSURANCE	0	0	0	0
MAINTENANCE	111,483	96,684	93,065	96,263
RENTS	7,327	14,500	15,009	14,500
PURCHASED SERVICES	28,010	35,000	35,000	35,000
SUPPLIES	135,352	157,763	138,733	249,235
CAPITAL OUTLAY	0	0	0	13,500
Total Expenditures	3,656,394	3,729,395	3,706,500	3,643,253
Percent Change	-15.82%	2.00%	1.37%	-2.31%

Discussion

The Special Operations Division (SOD) is tasked with Crime reductions in both the North and South districts. In addition, SOD provides support to the Field Operations Division through the use of Canine, Motorcycles, Bicycles, Accident Reconstruction and Reserves.

These units are available for calls for service as needed to assist patrol officers using their area of expertise and specialized equipment to provide the best service available to the citizens.

The Narcotics unit is responsible for investigating crimes related to the sale of illegal narcotics, vice and alcohol and crime issues involving criminal enterprise. The Response Team, Negotiators and Bomb Squad are available to respond to incidents that require specialized training used to mitigate dangerous situations faced by uniform officers and the citizens.

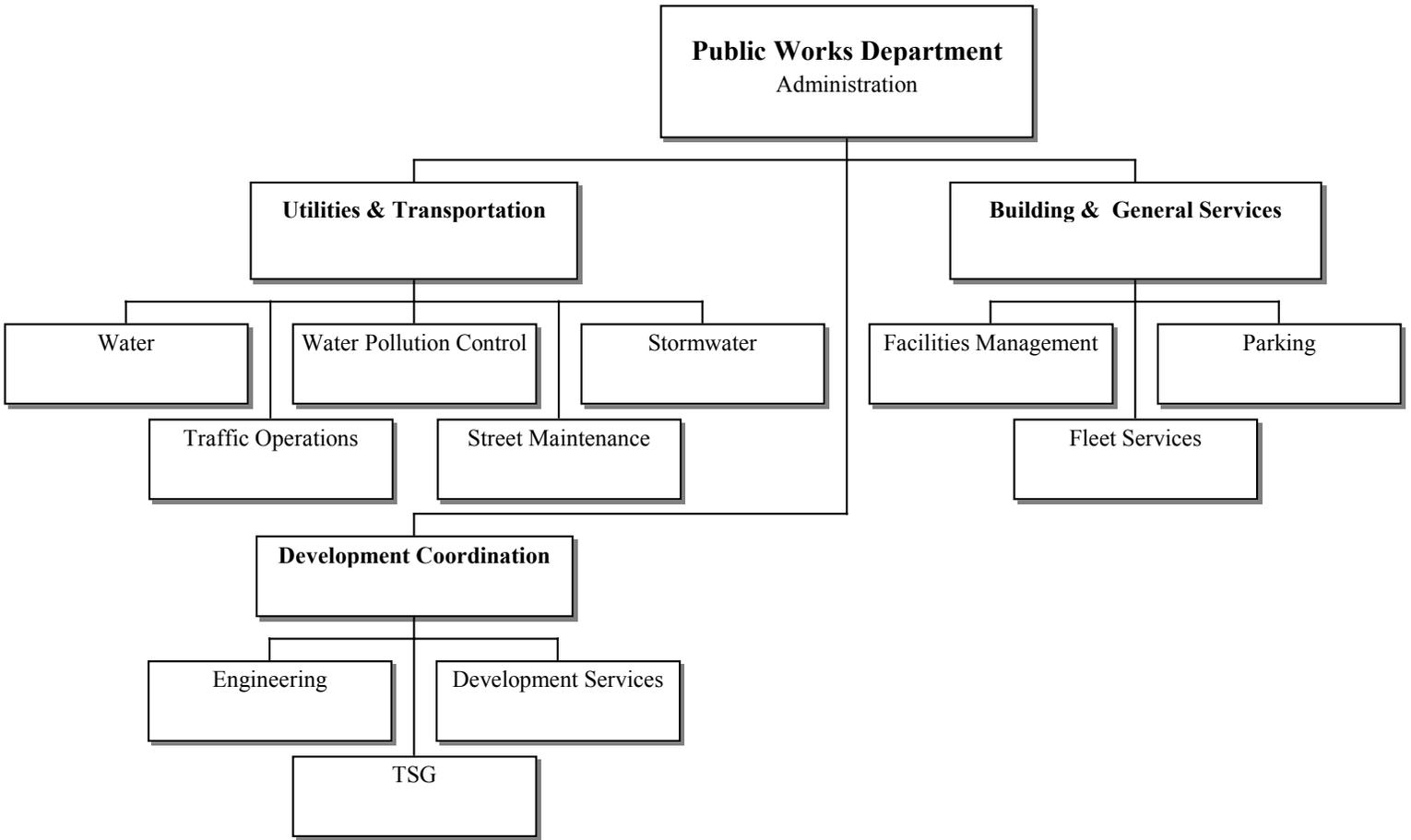
All of these units monitor and respond to current crime trends to quickly address increases in criminal activity relating to geographic areas or on the criminals themselves.

Personnel Schedule (in Full-Time Equivalent)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
LIEUTENANT, POLICE	2.00	2.00	2.00	1.00
OFFICE ASSISTANT II	1.00	1.00	1.00	1.00
POLICE CORPORAL	4.00	4.00	4.00	4.00
POLICE DETECTIVE	2.00	2.00	2.00	2.00
POLICE PATROL OFFICER	33.00	33.00	33.00	29.00
POLICE SERGEANT	5.00	5.00	5.00	5.00
Total Program FTEs	47.00	47.00	47.00	42.00

Notes on Budget and Personnel

- There are no significant program changes for 2012.



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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
<i>Office of Development Coordination</i>				
Public Works Administration	689,245	870,077	846,080	861,531
Development Services	1,280,636	1,249,478	1,249,478	1,249,523
Engineering	2,290,128	2,286,177	2,286,141	2,287,395
<i>Office of Building and General Services</i>				
Facilities Operations	1,728,923	1,635,738	1,772,738	2,023,426
Parking	3,281,259	3,995,400	3,997,200	3,434,096
Fleet	1,371,625	1,563,333	1,563,333	1,518,102
<i>Office of Utilities and Transportation</i>				
Traffic Operations	2,676,434	2,854,449	2,854,449	2,832,079
Street Maintenance	5,379,767	5,859,151	5,859,151	5,776,238
Water Utility	27,136,843	30,640,686	30,640,686	30,050,424
Water Pollution Control Utility	22,823,386	24,272,620	24,272,620	24,556,806
Stormwater Utility	4,746,020	5,982,655	5,982,655	5,806,410
Total Expenditures	73,404,265	81,209,764	81,324,531	80,396,030
Percent Change	5.04%	10.63%	10.79%	-1.00%
<i>Financing</i>				
General Fund	8,584,734	8,814,832	8,927,799	9,121,646
City Half-Cent Sales Tax Fund	80,632	81,087	81,087	132,308
Parking Fund	3,281,259	3,995,400	3,997,200	3,434,096
Internal Service Fleet Fund	1,371,625	1,563,333	1,563,333	1,518,102
Special Street Fund	5,379,767	5,859,151	5,859,151	5,776,238
Combined Utilities Fund	54,706,249	60,895,961	60,895,961	60,413,640
Grants	0	0	0	0
Total Financing	73,404,265	81,209,764	81,324,531	80,396,030

Significant Features

- The Public Works Department underwent a major reorganization in 2011 to improve service and efficiency. The Deputy City Manager, which had overseen the public works functions, became the Director of Public Works. Three functional divisions or Offices were established: Development Coordination; Building and General Services; and Utilities and Transportation. This reorganization was initiated on June 28, 2010 and was 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 was over \$1.5 million from the General Fund and just under \$144,000 from utility funds.
- Development Services, Water and Street employees are budgeted estimated increases based on their contracts. No wage increases are provided for other employees.

Public Works Department—Budget Overview (cont.)

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Esimated 2011	Adopted 2012
<i>Office of Development Coordination</i>				
Public Works Administration	10.00	9.00	9.00	9.08
Development Services	17.00	14.00	14.00	15.00
Engineering	35.00	26.00	26.00	27.00
<i>Office of Building and General Services</i>				
Facilities Operations	35.00	26.00	26.00	27.00
Parking	16.00	16.00	16.00	16.00
Fleet	23.00	23.00	23.00	23.00
<i>Office of Utilities and Transportation</i>				
Traffic Operations	14.00	14.00	14.00	13.00
Street Maintenance	46.00	46.00	46.00	47.00
Water Utility	126.00	125.00	125.00	118.00
Water Pollution Control Utility	70.00	70.00	70.00	74.33
Stormwater Utility	19.00	19.00	19.00	18.00
Total FTE's	411.00	388.00	388.00	387.41

Office of Development Coordination (ODC) - Public Works Administration Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	554,761	601,151	601,151	605,740
ALLOWANCES/REIMBURSE	3,778	7,748	6,028	11,118
EMPL BENEFITS	134,133	140,367	140,367	155,713
UTILITIES	14,134	9,200	14,200	14,000
INDIV & CONT SERV	195,731	216,238	194,238	216,028
MISCELLANEOUS	6,564	19,395	11,395	9,500
INSURANCE	623	524	524	529
MAINTENANCE	119,120	119,921	121,921	120,738
RENTS	3,801	6,145	10,800	10,800
PURCHASED SERVICES	160,276	246,322	246,322	240,000
SUPPLIES	5,587	25,361	16,562	10,950
CAPITAL OUTLAY	17,337	24,000	24,000	20,000
CLEARING	-526,600	-546,295	-541,428	-553,584
Total Expenditures	689,245	870,077	846,080	861,531
Percent Change	26.48%	26.24%	22.75%	-0.98%

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 three Offices. 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
DEPUTY CITY MANAGER	-	1.00	1.00	1.00
DEPUTY DIRECTOR, HND	-	-	-	0.08
DIRECTOR BUILDING & GENERAL SERVICE	-	1.00	1.00	1.00
DIRECTOR OF DVLPMNT. COORDINATION	-	1.00	1.00	1.00
DEPUTY DIR PUBLIC WORKS	1.00	-	-	-
DIRECTOR OF PUBLIC WORKS	1.00	-	-	-
ENGINEERING TECHNICIAN II	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT I	1.00	-	-	-
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
TECH SUPPORT ANALYST I	1.00	1.00	1.00	1.00
TECH SUPPORT ANALYST II	2.00	1.00	1.00	1.00
TECH SUPPORT ANALYST III	1.00	1.00	1.00	1.00
USER SYSTEM CONSULTANT II	1.00	1.00	1.00	1.00
Total Program FTEs	10.00	9.00	9.00	9.08

Notes on Budget and Personnel

- There are no significant program changes for 2012.

ODC - Development Services Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	881,699	820,737	820,737	815,686
ALLOWANCES/REIMBURSE	348	360	360	360
EMPL BENEFITS	241,356	207,581	207,581	217,014
UTILITIES	7,441	8,000	8,000	8,000
INDIV & CONT SERV	114,195	133,021	133,021	144,226
MISCELLANEOUS	2,168	6,250	6,250	8,550
INSURANCE	9,037	8,686	8,686	4,844
MAINTENANCE	5,918	6,043	6,043	8,543
RENTS	4,664	6,500	6,500	6,500
PURCHASED SERVICES	296	19,100	19,100	7,100
SUPPLIES	13,515	33,200	33,200	28,700
Total Expenditures	1,280,636	1,249,478	1,249,478	1,249,523
Percent Change	-12.91%	-2.43%	-2.43%	0.00%

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 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTING SPECIALIST II	1.0	1.0	1.0	1.0
CODE ENFORCEMENT DIRECTOR	1.0	1.0	1.0	1.0
COMPLIANCE INSPECTOR I	1.0	1.0	1.0	1.0
MANAGER, FIELD SERVICES	1.0	1.0	1.0	1.0
MANAGER, PERMITS	1.0	-	-	-
MANAGER, SPECIAL PROJECTS	-	-	-	1.0
OFFICE ASSISTANT II	-	-	-	1.0
PLAN REVIEWER	2.0	2.0	2.0	1.0
TRADE INSPECTOR	10.0	8.0	8.0	4.0
TRADE INSPECTOR - ELEVATOR	-	-	-	2.0
TRADE INSPECTOR - MOBILE HOME	-	-	-	2.0
Total Program FTEs	17.00	14.00	14.00	15.00

Notes on Budget and Personnel

- There are no significant program changes for 2012.

ODC - Engineering Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	1,427,597	1,361,535	1,361,535	1,312,439
EMPL BENEFITS	403,438	354,478	354,478	347,633
UTILITIES	14,375	14,750	14,700	14,700
INDIV & CONT SERV	182,959	202,630	202,750	208,230
MISCELLANEOUS	5,017	12,500	12,350	14,350
INSURANCE	19,873	13,900	13,900	8,887
MAINTENANCE	93,096	123,563	123,586	125,068
RENTS	5,112	8,050	7,650	7,650
PURCHASED SERVICES	6,651	11,250	11,650	11,650
SUPPLIES	37,021	74,434	74,455	75,480
CAPITAL OUTLAY	14,356	28,000	28,000	29,000
Total Expenditures	2,209,496	2,205,090	2,205,054	2,155,087
Percent Change	-30.94%	-0.20%	-0.20%	-2.27%
Half-Cent Sales Tax for Street Repair Fund Expenditures				
EMPLOYEE COMPENSATION	64,217	65,187	65,187	103,936
EMPL BENEFITS	16,359	15,900	15,900	28,372
UTILITIES	56	0	0	0
Total Expenditures	80,632	81,087	81,087	132,308
Percent Change	-	0.56%	0.56%	63.17%

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. The Division includes the Engineer II and Engineering Technician II positions now devoted to City Half-Cent Sales Tax projects
- 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.

ODC - Engineering Details (continued)

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTING SPECIALIST II	1.0	1.0	1.0	1.0
ASSISTANT CITY ENGINEER	1.0	1.0	1.0	1.0
CITY ENGINEER	1.0	1.0	1.0	1.0
ENGINEER I	2.0	1.0	1.0	1.0
ENGINEER II	5.0	4.0	4.0	4.0
ENGINEERING TECHNICIAN I	5.0	5.0	5.0	5.0
ENGINEERING TECHNICIAN II	9.0	7.0	7.0	8.0
ENGINEERING TECHNICIAN III	4.0	2.0	2.0	2.0
MANAGER, CONSTRUCTION INSPECTI	1.0	1.0	1.0	1.0
MANAGER, SURVEY, DESIGN, & REC	1.0	1.0	1.0	1.0
OFFICE ASSISTANT II	1.0	-	-	-
OFFICE ASSISTANT III	2.0	1.0	1.0	1.0
REAL ESTATE OFFICER	1.0	1.0	1.0	1.0
SURVEYOR I	1.0	-	-	-
Total Program FTEs	35.00	26.00	26.00	27.00

Notes on Budget and Personnel

- There are no significant program changes for 2012.

Office of Building & General Services (OBG) - Facilities Operations Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	371,469	291,095	291,095	499,115
EMPL BENEFITS	114,646	76,132	76,132	158,621
UTILITIES	636,978	591,077	591,077	621,800
INDIV & CONT SERV	58,192	51,934	101,934	83,921
MISCELLANEOUS	810	7,000	7,000	3,500
INSURANCE	58,453	33,325	33,325	33,325
MAINTENANCE	275,785	407,752	407,752	360,744
RENTS	801	850	850	850
PURCHASED SERVICES	136,508	62,500	149,500	152,000
SUPPLIES	75,001	91,548	91,548	89,550
CAPITAL OUTLAY	0	22,525	22,525	20,000
CLEARING	279	0	0	0
Total Expenditures	1,728,923	1,635,738	1,772,738	2,023,426
Percent Change	-5.69%	-5.39%	2.53%	23.70%

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 2010	Adopted 2011	Estimated 2011	Adopted 2012
CARPENTER	1.0	1.0	1.0	1.0
COURIER/BLDG ATTENDANT	1.0	1.0	1.0	1.0
ELECTRICIAN	1.0	1.0	1.0	1.0
HVAC Specialist	-	-	-	1.0
MAINTENANCE WORKER I	4.0	1.0	1.0	1.0
MAINTENANCE WORKER II	1.0	-	-	3.0
MAINTENANCE WORKER III	-	-	-	1.0
OFFICE ASSISTANT III	1.0	1.0	1.0	1.0
PLUMBER	1.0	1.0	1.0	1.0
SUPERVISOR I	1.0	-	-	-
SUPERVISOR II	-	-	-	1.0
SUPERVISOR III	1.0	1.0	1.0	1.0
Total Program FTEs	12.00	7.00	7.00	13.00

Notes on Budget and Personnel

- Consolidation of maintenance functions from the Zoo should result in a more comprehensive and effective maintenance program for facilities city-wide.

OBG - Parking Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Parking Fund Expenditures				
EMPLOYEE COMPENSATION	567,614	657,672	657,672	667,635
ALLOWANCES/REIMBURSE	318	270	270	360
EMPL BENEFITS	181,397	190,145	190,145	191,678
UTILITIES	185,237	190,696	192,496	200,471
INDIV & CONT SERV	309,955	336,369	336,369	337,937
MISCELLANEOUS	10,570	19,850	19,850	19,850
INSURANCE	29,064	41,151	41,151	34,174
MAINTENANCE	96,503	352,268	352,268	331,877
RENTS	32,370	32,670	32,670	32,670
PURCHASED SERVICES	456,335	368,131	368,131	325,130
SUPPLIES	44,354	102,250	102,250	102,250
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICES	527,337	1,015,266	1,015,266	501,402
OTHER COSTS	840,205	688,662	688,662	688,662
Total Expenditures	3,281,259	3,995,400	3,997,200	3,434,096
Percent Change	-16.70%	21.76%	21.82%	-14.05%

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. Parking spaces are available for rent in the Parking Garages and on-street lots.

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.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
MAINTENANCE WORKER II	4.0	4.0	4.0	4.0
OFFICE ASSISTANT II	3.0	3.0	3.0	3.0
PARKING CONTROL OFFICER I	4.0	4.0	4.0	3.0
PARKING CONTROL OFFICER II	-	-	-	1.0
PROJECT COORDINATOR	1.0	1.0	1.0	1.0
SUPERVISOR I	2.0	2.0	2.0	2.0
SUPERVISOR III	1.0	1.0	1.0	1.0
SYSTEM DEVELOPER I	1.0	1.0	1.0	1.0
Total Program FTEs	16.00	16.00	16.00	16.00

Notes on Budget and Personnel

- The budget for 2012 maintains current services.

OBG - Fleet Services Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Internal Service Fund Expenditures				
EMPLOYEE COMPENSATION	881,122	955,074	955,074	925,754
ALLOWANCES/REIMBURSE	1,074	1,080	1,080	1,620
EMPL BENEFITS	295,279	296,631	296,631	301,718
UTILITIES	55,968	63,475	64,475	66,975
INDIV & CONT SERV	4,871	6,450	6,450	7,200
MISCELLANEOUS	3,576	13,950	13,950	14,500
INSURANCE	10,031	7,393	7,393	6,150
MAINTENANCE	38,764	55,000	54,000	47,785
RENTS	6,949	18,500	18,500	31,050
PURCHASED SERVICES	16,737	19,400	16,400	4,400
SUPPLIES	57,397	66,380	69,380	70,950
OTHER COSTS	-142	60,000	60,000	40,000
Total Expenditures	1,371,625	1,563,333	1,563,333	1,518,102
Percent Change	-6.03%	13.98%	13.98%	-2.89%

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.

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
FLEET SERVICES MANAGER	1.0	1.0	1.0	1.0
MAINTENANCE WORKER II	3.0	3.0	3.0	3.0
MAINTENANCE WORKER III	5.0	5.0	5.0	5.0
MASTER MECHANIC	7.0	7.0	7.0	7.0
OFFICE ASSISTANT II	1.0	1.0	1.0	1.0
OFFICE ASSISTANT III	1.0	1.0	1.0	1.0
OFFICE SPECIALIST	2.0	2.0	2.0	2.0
SUPERVISOR III	3.0	3.0	3.0	3.0
Total Program FTEs	23.00	23.00	23.00	23.00

Notes on Budget and Personnel

- Fleet was moved from Financial Services to Public Works in 2011 under the Office of Building and General Services.
- The budget for 2012 maintains current services.

Office of Utilities and Transportation (OUT) - Traffic Operations Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	574,136	646,269	646,269	589,955
ALLOWANCES/REIMBURSE	1,158	1,260	1,260	1,080
EMPL BENEFITS	161,930	170,008	170,008	183,330
UTILITIES	1,525,107	1,519,937	1,519,937	1,601,947
INDIV & CONT SERV	45,376	44,750	44,750	46,456
MISCELLANEOUS	4,085	7,530	7,530	3,700
INSURANCE	17,908	12,185	12,185	13,554
MAINTENANCE	29,566	34,938	34,938	30,634
RENTS	1,488	1,565	1,565	1,450
PURCHASED SERVICES	15,796	14,667	14,667	14,050
SUPPLIES	267,633	382,590	382,590	345,923
CAPITAL OUTLAY	32,252	18,750	18,750	0
Total Expenditures	2,676,434	2,854,449	2,854,449	2,832,079
Percent Change	-7.35%	6.65%	6.65%	-0.78%

Discussion

The Street Maintenance & Traffic Operations Division is made up of two separately funded sections: Traffic Operations and Street Maintenance. 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.

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.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ELECTRONICS TECHNICIAN I	4.0	4.0	4.0	4.0
EQUIPMENT OPERATOR I	3.0	3.0	3.0	4.0
EQUIPMENT OPERATOR III	2.0	2.0	2.0	1.0
OFFICE ASSISTANT III	1.0	1.0	1.0	1.0
SUPERVISOR III	2.0	2.0	2.0	2.0
SYSTEM DEVELOPER II	1.0	1.0	1.0	-
TRAFFIC OPS ADMINISTRATOR	1.0	1.0	1.0	1.0
Total Program FTEs	14.00	14.00	14.00	13.00

Notes on Budget and Personnel

- The energy costs for the ornamental pedestrian lighting on Kansas Avenue in the central business district; the Washburn and SW Lane corridor; Jackson Avenue and other locations are funded out of the Traffic Operations budget.

OUT - Street Maintenance Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Special Street Fund Expenditures				
EMPLOYEE COMPENSATION	1,913,880	1,976,589	1,976,589	2,022,040
ALLOWANCES/REIMBURSE	3,489	3,500	3,500	1,440
EMPL BENEFITS	593,171	581,744	581,744	635,484
UTILITIES	118,867	110,846	110,846	116,755
INDIV & CONT SERV	585,576	611,846	611,846	642,315
MISCELLANEOUS	4,532	12,145	12,145	4,000
INSURANCE	44,235	75,304	75,304	34,352
MAINTENANCE	739,914	1,159,126	1,159,126	596,090
RENTS	51,643	25,700	25,700	41,715
PURCHASED SERVICES	33,387	39,300	39,300	124,500
SUPPLIES	1,034,624	684,269	684,269	1,557,547
CAPITAL OUTLAY	256,449	578,782	578,782	0
Total Expenditures	5,379,767	5,859,151	5,859,151	5,776,238
Percent Change	-3.52%	8.91%	8.91%	-1.42%

Discussion

The Street Maintenance Section repairs and maintains 2000 lane miles of streets, curbs, and related structures throughout the City of Topeka. The Section is 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 mowing, street cleaning and sweeping, and roadway snow and ice treatment are all functions of the Street Maintenance Section.

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 2010	Adopted 2011	Estimated 2011	Adopted 2012
DIRECTOR ST MAINT & TRAFFIC OP	-	-	-	1.0
ENGINEERING TECHNICIAN III	1.0	1.0	1.0	-
EQUIPMENT OPERATOR	34.0	34.0	34.0	33.0
INFRASTRUCTURE SUPPORT MANAGER	-	-	-	2.0
MANAGER, EVAL & PLANNING	-	-	-	1.0
MANAGER, QUALITY ASSURANCE	-	-	-	1.0
MANAGER, STREET MAINT.	1.0	1.0	1.0	-
OFFICE ASSISTANT I	1.0	1.0	1.0	1.0
OFFICE ASSISTANT III	2.0	2.0	2.0	2.0
OFFICE SPECIALIST	1.0	1.0	1.0	-
SENIOR PROGRAM COORDINATOR	1.0	1.0	1.0	5.0
SPECIAL PROJECTS COORDINATOR	-	-	-	1.0
SUPERVISOR, STREET MAINTENANCE	4.0	4.0	4.0	-
SUPT. OF TRANSPORTATION	1.0	1.0	1.0	-
Total Program FTEs	46.00	46.00	46.00	47.00

Notes on Budget and Personnel

- The primary funding source for the Special Street Fund is Motor Fuel Tax distributed by the State of Kansas.

OUT - Water Utility Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Combined Utility (Water) Fund Expenditures				
EMPLOYEE COMPENSATION	5,669,570	6,229,302	6,229,302	5,415,279
ALLOWANCES/REIMBURSE	16,614	6,660	6,660	9,360
EMPL BENEFITS	685,421	-184,605	-184,605	1,636,765
UTILITIES	1,357,263	1,282,020	1,282,020	1,269,750
INDIV & CONT SERV	3,569,347	4,259,717	4,259,717	3,642,692
MISCELLANEOUS	42,394	70,000	70,000	37,600
INSURANCE	167,762	142,347	142,347	207,788
MAINTENANCE	685,723	576,500	576,500	770,392
RENTS	12,317	30,100	30,100	10,600
PURCHASED SERVICES	1,852,393	2,700,790	2,700,790	3,189,798
SUPPLIES	4,068,355	5,107,195	5,107,195	4,635,400
DEBT SERVICE	4,098,428	4,496,660	4,496,660	4,300,000
OTHER COSTS	4,911,256	5,924,000	5,924,000	4,925,000
Total Expenditures	27,136,843	30,640,686	30,640,686	30,050,424
Percent Change	-0.07%	0.13%	0.13%	-1.93%

Discussion

The Water Utility supplies drinking water to Topeka, Shawnee County and surrounding counties. The Utility is operated, maintained, and improved entirely by fees for services. 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.

Customer Services Division

The Customer Services Division is comprised of 3 distinct sections:

1) Billing Section

- The Billing Section provides the billing for City and County utility services, including refuse, producing over 55,000 bills monthly and collecting over \$60 million in revenue annually. This number is expected to grow by up to 12,000 accounts when the county refuse account conversions to City billing are completed.

2) Meter Section

- The Meter Section is responsible for the reading, repair and maintenance of over 58,000 water meters monthly. Not only is the accuracy of the meter readings essential for billing water consumption, those readings are used to calculate fees for wastewater charges.

- This Section also provides field services such as excessive bill investigation, turning water off and on at a customer's request and delinquency control.

3) Utility Accounts and Public Works Call Center

- Utility Accounts provides a 24/7 customer call center for Public Works and utility account related customer calls. Public Works related calls are managed through Cityworks, the maintenance management system used to track responsiveness to customer complaints. Utility account calls are completed in AS400, H.T.E. computer billing system. The call center receives over 171,000 phone calls annually.

Our effectiveness depends on the accuracy of our meters, our billing system and bill production, telephone system, internet as well as the customer module of Cityworks. A master plan will start implementation in 2011 for replacement and integration of major components within our Customer Services Division. This includes the components listed above as well as meter and meter reading technology.

OUT - Water Utility Details (continued)

Utilities Infrastructure Division The Utilities Infrastructure Division is responsible for utilities strategic capital improvement planning, project administration and inspection, infrastructure design, materials and workmanship standards for water infrastructure. The Division is also responsible for water treatment plant operations and maintenance, utilities regulatory permit compliance and reporting, infrastructure mapping and document controls, and the backflow prevention program. The Division provides utilities engineering support services that include investigations, analysis and correction of water main breaks, potable water quality issues, water plant issues, site restoration services for water main breaks as well as wholesale and industrial customer oversight and source water protection program. Duties include the analysis of hydraulic models, and development of facility plans for all water infrastructure. Duties also include preparation of the Utilities Capital Improvements Plan and uninterrupted operation of the Water Treatment Plant to provide safe potable water. The Utilities Infrastructure Division provides for water treatment as well as providing support services and strategic improvement planning for the Water Services Division and Customer Services Division. The Division is comprised of the following Sections that provide services to Divisions in the Office of Utilities and Transportation which are funded by the Water Fund:

Water Treatment Plant Section

- Provides for treating and testing for water quality
- Operates the pumps and towers in the water distribution system to meet water pressure and flow for customer use
- Maintains water treatment plant and pump station.
- Utility Repair and Inspection Section
- Provides site restoration services after water main breaks for the Water Services Division
- Inspects water installations for construction developments as well as for capital improvement projects

Water/Wastewater/Stormwater/Levee Engineering Section

- Performs hydraulic and failure analysis for the water infrastructure for needed improvements or replacement
- Prepares the water system capital improvements program
- Provides project management for improvement projects
- Maintains current maps and records of the water distribution infrastructure .

Water Services Division The Water Services Division provides repair and maintenance of the water distribution system. This includes 850 miles of water main, over 15,000 valves, over 5,000 fire hydrants and nearly 58,000 water services. Water Services also provides emergency repair 24 hours a day. This includes broken water mains, emergency locates, main or service line cuts by contractors or other utilities and responding to red water calls.

Water Services Division The Water Services Division provides repair and maintenance of the water distribution system. This includes 850 miles of water main, over 15,000 valves, over 5,000 fire hydrants and nearly 58,000 water services. Water Services also provides emergency repair 24 hours a day. This includes broken water mains, emergency locates, main or service line cuts by contractors or other utilities and responding to red water calls.

Notes on Budget and Personnel

- With the Public Works reorganization, the Water Utility now encompasses parts of 4 separate divisions.
- The Business Services Division consists of 4 FTEs and makes up 50% of the budget.
 - The majority of this budget is comprised of PILOT, Internal Service Fund Fees, Debt Service, and Depreciation.
- The Customer Services Division consists of 33 FTEs and makes up 11% of the budget.
- The Utilities Infrastructure Division consists of 46 FTEs and makes up 24% of the budget.
- The Water Services Division consists of 36 FTEs and makes up 15% of the budget.

OUT - Water Utility Details (continued)

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTANT I	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	-
ADMINISTRATIVE OFFICER	1.00	1.00	1.00	1.00
CHEMIST	1.00	1.00	1.00	1.00
CLASS IV WATER PLANT OPERATOR	5.00	5.00	5.00	5.00
CROSS CONNECTION INSP I	-	-	-	1.00
CROSS CONNECTION INSP V	1.00	1.00	1.00	-
DEP. DIR. OF PUBLIC WORKS	1.00	-	-	-
DEPUTY CM/DIRECTOR OF PUBLIC WORKS	-	1.00	1.00	-
DIRECTOR OF BUILDING SERVICES	-	1.00	1.00	-
DIRECTOR OF DEVELOPMENT SERVICES	-	1.00	1.00	-
DIRECTOR OF PUBLIC WORKS	1.00	-	-	-
ELECTRICAL / INSTRUMENTATION	1.00	1.00	1.00	1.00
ELECTRICIAN	1.00	1.00	1.00	1.00
ENGINEER II	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN II	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN III	2.00	3.00	3.00	3.00
EXECUTIVE ASSISTANT I	1.00	-	-	-
FOREPERSON	13.00	13.00	13.00	14.00
HAZMAT SUPERVISOR	1.00	1.00	1.00	-
INFRASTRUCTURE SUPPORT MANAGER	-	-	-	5.00
LABORATORY TECHNICIAN	1.00	1.00	1.00	1.00
LEADPERSON	7.00	7.00	7.00	9.00
MANAGER, WATER CUSTOMER SERVICE	1.00	1.00	1.00	1.00
MANAGER, WATER TREATMENT PLANT	1.00	1.00	1.00	1.00
MANAGER, WATER UTILITY INFRASTRUCTURE	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II	15.00	13.00	13.00	13.00
OFFICE ASSISTANT III	7.00	7.00	7.00	8.00
OFFICE SPECIALIST	5.00	5.00	5.00	5.00
SENIOR PROJECT MANAGER	-	-	-	1.00
SUPERINTENDANT OF WATER	1.00	1.00	1.00	1.00
SUPERVISOR II	1.00	1.00	1.00	1.00
SUPERVISOR III	5.00	5.00	5.00	2.00
SYSTEM DEVELOPER I	1.00	1.00	1.00	1.00
TECH. SUPPORT ANALYST I	1.00	1.00	1.00	-
TECH. SUPPORT ANALYST III	1.00	1.00	1.00	-
USER SYSTEM CONSULTANT II	1.00	1.00	1.00	-
UTILITY SYSTEM WORKER II	19.00	19.00	19.00	19.00
UTILITY SYSTEM WORKER III	23.00	23.00	23.00	17.00
WATER INVENTORY SPECIALIST	1.00	1.00	1.00	1.00
WATER PLANT OPERATOR	1.00	1.00	1.00	1.00
Total Program FTEs	126.00	125.00	125.00	118.00

OUT - Water Pollution Control Utility Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Combined Utility (Water Pollution Control) Fund Expenditures				
EMPLOYEE COMPENSATION	2,731,803	2,950,112	2,950,112	3,475,929
ALLOWANCES/REIMBURSE	1,939	1,611	1,611	2,340
EMPL BENEFITS	874,220	926,202	926,202	954,689
UTILITIES	1,631,507	2,007,656	2,007,656	1,818,250
INDIV & CONT SERV	2,362,468	1,896,479	1,896,479	2,101,906
MISCELLANEOUS	16,409	24,400	24,400	17,400
INSURANCE	84,265	100,010	100,010	81,263
MAINTENANCE	867,797	1,358,622	1,358,622	1,085,220
RENTS	58,159	59,060	59,060	59,600
PURCHASED SERVICES	2,921,674	3,041,354	3,041,354	3,086,500
SUPPLIES	1,101,132	1,626,250	1,626,250	1,368,050
DEBT SERVICE	3,610,003	4,000,000	4,000,000	3,850,000
OTHER COSTS	6,562,010	6,280,864	6,280,864	6,655,659
Total Expenditures	22,823,386	24,272,620	24,272,620	24,556,806
Percent Change	0.05%	0.06%	0.06%	1.17%

Discussion

The wastewater utility collects and treats approximately 18 million gallons of wastewater per day from the City of Topeka and Shawnee County. The wastewater utility serves over 48,000 customers through the operation and maintenance of two City wastewater treatment plants (WWTP), one County WWTP, 44 City wastewater pumping stations, 35 County wastewater pumping stations, 880 miles of sanitary sewers and 13,000 manholes. The City also contracts with USD 450 and KDOT to operate and maintain three additional wastewater pumping stations. These services are necessary to ensure the protection of the public health and environment. Compliance of the Clean Water Act is administered through the NPDES permits for the Oakland and North Topeka WWTP.

The Wastewater Utility is funded by wastewater user fees. Wastewater fees are calculations based on the winter-quarter average of water usage.

Water Pollution Control Division

Water Pollution Control (WPC), a division of the Office of Utilities and Transportation, is made up of both the wastewater and stormwater utilities. WPC ensures through mechanical, chemical and biological processes that the wastewater is cleaned and discharged in accordance with the City's National Pollutant Discharge Elimination System (NPDES) permit.

The Wastewater Utility funded portion of WPC is comprised of the following Units:

- Collections Unit
 - Responsible for the maintenance and repair of the wastewater collection system
- Laboratory Unit
 - Provides the analytical data for the federal wastewater NPDES permit
 - Provides operational data for the wastewater treatment plants
 - Provides data for the land application of the Biosolids Program
 - Maintains odor control systems
- Maintenance Unit
 - Responsible for the maintenance, repair, and emergency response of the City and County wastewater treatment facilities and pumping stations

OUT - Water Pollution Control Utility Details (cont.)

- Operations Unit
 - Responsible to operate the City and County wastewater treatment plants and ensure that the effluent from each treatment plant is within limits established by the NPDES permit
 - Responsible for the operation of the Biosolids Program

Utilities Infrastructure Division

The Utilities Infrastructure Division is responsible for utilities strategic capital improvement planning, project administration and inspection, infrastructure design, materials and workmanship standards for wastewater infrastructure. The Division is also responsible for wastewater infrastructure mapping and document controls. The Division provides utilities engineering support services that include investigations, analysis and correction of the sanitary sewer collection systems' integrity, wastewater plant issues, and repairs of the sanitary collection system.

Duties include the analysis of hydraulic models, wastewater basin studies and development of facility plans for all wastewater, infrastructure. Duties also include preparation of the Utilities Capital Improvements Plan.

The Utilities Infrastructure Division provides for support services and strategic improvement planning for the Water Pollution Control Division. The Utilities Infrastructure Division is comprised of the following Sections that provide services to Divisions in the Office of Utilities and Transportation which are funded by the Wastewater Fund:

- Field Operations Section
 - Manage the National Pollutant Discharge Elimination System (NPDES) industrial pretreatment program
 - Provide for monitoring of NPDES required CSOs (combined sewer overflows) and surveillance of SSOs (sanitary sewer overflows)
- Utility Repair and Inspection Section
 - Provides emergency repairs for the wastewater system and subsequent site restoration services for the Water Pollution Control Division
- Water / Wastewater / Stormwater / Levee Engineering Section
 - Performs hydraulic and failure analysis of the wastewater infrastructure for needed improvements or replacement
 - Prepares the wastewater, system capital improvements program
 - Provides project management for improvement projects
 - Maintains current maps and records of the wastewater infrastructure.

Notes on Budget and Personnel

- With the Public Works reorganization, the Wastewater Utility now encompasses parts of 3 separate divisions.
- The Business Services Division consists of 8 FTEs and makes up 63% of the budget
 - The majority of this budget is comprised of PILOT, Internal Service Fund Fees, Debt Service, and Depreciation.
- The Water Pollution Control Division consists of 66 FTEs and makes up 35% of the budget.
- The Utilities Infrastructure Division consists of 1 FTE and makes up 1% of the budget.

OUT - Water Pollution Control Utility Details (cont.)

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST II	-	-	-	0.33
ADMINISTRATIVE OFFICER	1.00	1.00	1.00	1.00
BIOLOGIST	2.00	2.00	2.00	2.00
BIOSOLIDS TECH I	1.00	1.00	1.00	-
BIOSOLIDS TECH II	2.00	2.00	2.00	-
BUSINESS SERVICES MANAGE	1.00	1.00	1.00	1.00
DIRECTOR OF UTILITIES & TRANSP	-	-	-	1.00
DIRECTOR, WPC	-	-	-	1.00
ELEC. AND INSTRUMENT MECH	3.00	3.00	3.00	-
ELECTRONICS TECHNICIAN III	1.00	1.00	1.00	1.00
ENGINEER I	1.00	1.00	1.00	-
ENGINEER II	-	-	-	1.00
EQUIPMENT OPERATOR III	9.00	9.00	9.00	-
EXECUTIVE ASSISTANT I	-	-	-	1.00
I&I CCTV SL II	4.00	4.00	4.00	-
INFRASTRUCTURE SUPPORT	3.00	3.00	3.00	-
INFRASTRUCTURE SUPPORT MANAGER	-	-	-	3.00
MAINTENANCE MECHANIC I	3.00	3.00	3.00	-
MAINTENANCE MECHANIC II	3.00	3.00	3.00	-
MAINTENANCE MECHANIC III	5.00	5.00	5.00	-
MANAGER, LABORATORY OPERATIONS	1.00	1.00	1.00	1.00
OFFICE ASSISTANT III	2.00	2.00	2.00	1.00
SUPERINTENDENT OF WPC	1.00	1.00	1.00	-
SUPERVISOR II	1.00	1.00	1.00	1.00
SUPERVISOR III	2.00	2.00	2.00	2.00
UTILITIES & TRANSPORTATION COORD.	-	-	-	2.00
WPC BIO-SOLIDS TECH II - SLIII	-	-	-	2.00
WPC ELECT & INST MECH-E&I SL I	-	-	-	3.00
WPC EQUIP OPERATOR SL I	7.00	7.00	7.00	10.00
WPC EQUIP OPERATOR SL II	-	-	-	3.00
WPC EQUIP OPERATOR SL III	-	-	-	7.00
WPC I&I /CCTV SL II	-	-	-	3.00
WPC MAINT MECHANIC SL I	-	-	-	2.00
WPC MAINT MECHANIC SL II	-	-	-	4.00
WPC MAINT MECHANIC SL III	-	-	-	3.00
WPC PLANT OPERATOR I	1.00	-	-	-
WPC PLANT OPERATOR II	2.00	3.00	3.00	-
WPC PLANT OPERATOR IV	13.00	13.00	13.00	-
WPC PLANT OPERATOR SL I	-	-	-	2.00
WPC PLANT OPERATOR SL II	-	-	-	3.00
WPC PLANT OPERATOR SL IV	-	-	-	9.00
WPC PLANT OPERATOR SL IV	-	-	-	2.00
WPC I7I/CCTV SL II	-	-	-	1.00
Total Program FTEs	70.00	70.00	70.00	74.33

OUT - Stormwater Utility Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
Combined Utility (Stormwater) Fund Expenditures				
EMPLOYEE COMPENSATION	966,595	1,190,834	1,190,834	800,025
ALLOWANCES/REIMBURSE	784	549	549	540
EMPL BENEFITS	304,336	362,863	362,863	258,906
UTILITIES	13,913	16,950	16,950	18,250
INDIV & CONT SERV	421,437	742,755	742,755	743,577
MISCELLANEOUS	5,176	6,650	6,650	9,150
INSURANCE	17,381	12,615	12,615	11,062
MAINTENANCE	470,325	590,998	590,998	661,253
RENTS	16,439	68,100	68,100	65,700
PURCHASED SERVICES	801,598	757,075	757,075	1,291,644
SUPPLIES	164,401	268,900	268,900	280,303
DEBT SERVICE	532,539	600,000	600,000	520,000
OTHER COSTS	1,031,096	1,364,366	1,364,366	1,146,000
Total Expenditures	4,746,020	5,982,655	5,982,655	5,806,410
Percent Change	-0.08%	0.26%	0.26%	-2.95%

Discussion

The stormwater utility serves 46,000 customers through the operation and maintenance of the Topeka flood protection and drainage systems. The stormwater systems consist of approximately 22 miles of levees, over 12,000 stormwater inlets, 4,000 manholes, 500 miles of road ditches, 8 major detention ponds, and 5 major stormwater treatment projects.

The Stormwater Utility is funded by stormwater user fees. Stormwater fees are based on the amount of impervious (hard) surface area that contributes to stormwater runoff, i.e. asphalt, roofs, etc.

Water Pollution Control Division

Water Pollution Control (WPC), a division of the Office of Utilities and Transportation, is made up of both the wastewater and stormwater utilities. Stormwater discharges are regulated under the federal Clean Water Act through the stormwater NPDES permit. Stormwater pollution prevention programs (SWPPP) are implemented to address stormwater runoff pollutants before the runoff enters local streams.

The Stormwater Utility portion of WPC is comprised of the following Units:

- WPC Collections Unit
 - Responsible for the maintenance and repair of the stormwater collection system
 - Responsible for the maintenance, repair and operation of the flood control system
- WPC Laboratory Unit
 - Provides the analytical data for federal stormwater NPDES permit
- WPC Maintenance Unit
 - Responsible for the maintenance, repair, and emergency response of the City stormwater treatment facilities and pumping stations

Notes on Budget and Personnel

- With the Public Works reorganization, the Stormwater Utility now encompasses parts of 3 separate divisions.
- The Business Services Division consists of 1 FTEs and makes up 63% of the budget
 - The majority of this budget is comprised of PILOT, Internal Service Fund Fees, Debt Service, and Depreciation.
- The Water Pollution Control Division consists of 8 FTEs and makes up 16% of the budget.
- The Utilities Infrastructure Division consists of 9 FTEs and makes up 21% of the budget.

OUT - Stormwater Utility Details (continued)

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00	1.00	1.00
ENVIRONMENTAL TECHNICIAN I	3.00	3.00	3.00	4.00
ENVIRONMENTAL TECHNICIAN II	-	-	-	1.00
EQUIPMENT OPERATOR III	3.00	3.00	3.00	-
EROSION CONTROL INSPECTOR II	2.00	2.00	2.00	1.00
HORTICULTURUST	1.00	1.00	1.00	1.00
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00	1.00	1.00
MANAGER, WPC	1.00	1.00	1.00	-
MANAGER, WPC OPERATIONS	1.00	1.00	1.00	1.00
OFFICE ASSISTANT I	-	-	-	1.00
PROJECT MANAGER	1.00	1.00	1.00	-
WPC EQUIP OPERATOR SL I	4.00	4.00	4.00	4.00
WPC EQUIP OPERATOR SL II	1.00	1.00	1.00	3.00
Total Program FTEs	19.00	19.00	19.00	18.00

**Topeka Zoo
Department**

Topeka Zoological Park—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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Topeka Zoological Park	2,267,827	2,169,885	2,169,885	1,998,695
Total Expenditures	2,267,827	2,169,885	2,169,885	1,998,695
Percent Change	5.04%	-4.32%	-4.32%	-7.89%
<i>Financing</i>				
General Fund	2,267,827	2,169,885	2,169,885	1,998,695
Total Financing	2,267,827	2,169,885	2,169,885	1,998,695

Significant Features

- The loss of 4.0 FTE positions is maintenance staff shifted to Public Works Office of Building and General Services.
- For 2012, no wage increase is budgeted for non-union employees. Those covered by a union contract will receive increases agreed to in their contract.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Topeka Zoological Park	29.00	28.00	28.00	24.00
Total FTE's	29.00	28.00	28.00	24.00

Topeka Zoological Park Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	1,147,689	1,053,564	1,053,564	961,388
ALLOWANCES/REIMBURSE	1,152	1,620	1,620	2,160
EMPL BENEFITS	319,012	319,894	319,894	309,524
UTILITIES	225,141	202,600	202,600	231,074
INDIV & CONT SERV	183,315	114,565	114,565	125,981
MISCELLANEOUS	12,839	61,200	61,200	30,000
INSURANCE	36,728	36,668	36,668	36,379
MAINTENANCE	72,308	57,992	57,992	16,900
RENTS	3,554	6,400	6,400	4,500
PURCHASED SERVICES	35,719	43,400	43,400	14,700
SUPPLIES	225,470	262,582	262,582	256,689
CAPITAL OUTLAY	4,900	9,400	9,400	9,400
Total Expenditures	2,267,827	2,169,885	2,169,885	1,998,695
Percent Change	-0.04%	-4.32%	-4.32%	-7.89%

Discussion

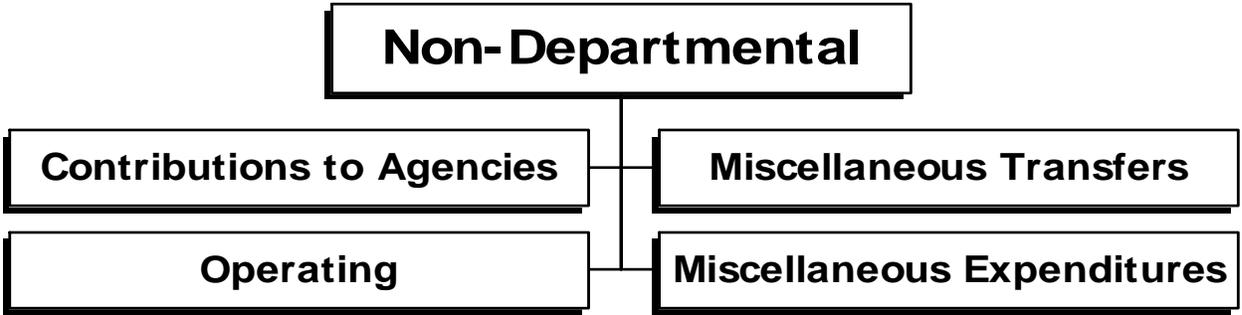
- The Topeka Zoo provides visitors with opportunities to:
 - 1) Learn more about the natural world;
 - 2) Increase scientific knowledge that benefits conservation; and
 - 3) Support conservation of endangered animal populations and their habitat; and
 - 4) Participate actively in improving the quality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

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ELEPHANT MANAGER	1.00	1.00	1.00	1.00
EDUCATION SPECIALIST I	1.00	1.00	1.00	-
EDUCATION SPECIALIST II	-	-	-	1.00
FOOD SERVICE COORDINATOR	-	-	-	1.00
HORTICULTURIST	1.00	1.00	1.00	1.00
MAINTENANCE WORKER II	2.00	2.00	2.00	-
MAINTENANCE WORKER III	2.00	2.00	2.00	-
OFFICE ASSISTANT II	2.50	1.50	1.50	0.50
OFFICE SPECIALIST	-	-	-	1.00
RECREATION SPECIALIST I	0.50	0.50	0.50	0.50
SUPERVISOR II	-	-	-	2.00
SUPERVISOR III	1.00	1.00	1.00	-
ZOO DIRECTOR	1.00	1.00	1.00	1.00
ZOO KEEPER I	6.00	6.00	6.00	5.00
ZOO KEEPER II	9.00	9.00	9.00	6.00
ZOO KEEPER III	-	-	-	1.00
ZOO OPERATIONS MANAGER	-	-	-	1.00
ZOO VET TECH	1.00	1.00	1.00	1.00
ZOO VETERINARIAN	1.00	1.00	1.00	1.00
Total Program FTEs	29.00	28.00	28.00	24.00

Notes on Budget and Personnel

- None.



Non-Departmental—Budget Overview

Description

Non-Departmental consists of several segments: Contributions to Agencies and Miscellaneous Expenditures; Prisoner Care; HOME Match; Miscellaneous Operating Transfers; Equipment and Improvements; and Unsafe Structure. Contributions to Agencies 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. Prisoner Care pays the cost of housing prisoners at county jails. HOME matches federal dollars allotted for repair of low-income housing. Miscellaneous Operating Transfers includes amounts budgeted for interfund transfers. Equipment and Improvement provides funding for vehicles and other equipment and major maintenance of city facilities. Lastly, Unsafe Structures provides demolition funds for buildings that have become unsafe and must be torn down.

There is also Non-Departmental--Operating, which 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 2010	Adopted 2011	Estimated 2011	Adopted 2012
<i>Expenditures</i>				
Contributions/Miscellaneous Non-Dept.	4,565,903	9,253,007	4,055,905	8,631,085
Prisoner Care	0	900,000	900,000	950,000
Home Match	166,271	100,000	100,000	100,000
Equipment and Improvements	372,917	0	238,000	326,350
Unsafe Structures	176,248	0	100,000	100,000
Inmate Cleanup Program	213,005	49,601	184,601	198,877
Non-Departmental--Operating	0	0	0	0
Total Expenditures	5,494,374	10,302,637	5,578,535	10,306,336
Percent Change	-0.88%	87.51%	1.53%	0.04%
<i>Financing</i>				
General Fund	3,648,518	8,472,108	3,734,258	8,475,711
Transient Guest Tax Fund	1,845,826	1,830,500	1,844,248	1,830,600
Other Funds	86,726,387	47,860,763	46,454,314	44,123,497
Total Financing	92,220,731	58,163,371	52,032,820	54,429,808

Significant Features

- A 9.2 percent ending balance of revenue is budgeted for the General Fund in 2012, totaling \$7.4 million. Of that amount, \$4.5 million is budgeted as Miscellaneous to serve as a contingency.
- \$1.35 million in grant funding is provided for 2012 from the Transient Guest Tax Fund, the same level as 2011. General Fund grants increased by \$59,791 or 6.7 percent.

Personnel Summary by Program (in Full-Time Equivalents)

	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
Contributions/Miscellaneous Non-Dept.	-	-	-	0.10
Inmate Cleanup Program	-	-	-	1.00
Total FTE's	-	-	-	1.10

Contributions/Misc. Non-Departmental Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	33,275	8,374	108,374	4,181
EMPL BENEFITS (Retiree Health Incentive)	10,597	80,665	80,665	131,269
UTILITIES	104,646	110,000	110,000	110,000
INDIV & CONT SERV	114,989	1,036,968	936,968	887,128
MISCELLANEOUS	5,641	5,000	5,000	0
INSURANCE	0	-80,000	-80,000	0
RENTS	2,019	0	0	0
PURCHASED SERVICES	836,739	73,500	98,500	123,500
CONTRIBUTIONS TO AGENCIES	1,217,201	897,500	886,650	946,441
SUPPLIES	12,733	500	500	500
CAPITAL OUTLAY	282,295	0	0	0
OTHER COSTS	74,261	5,290,000	65,000	4,597,466
CLEARING	25,682	0	0	0
Total Expenditures	2,720,078	7,422,507	2,211,657	6,800,485
Percent Change	143.33%	272.88%	-0.70%	-0.08%

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. In addition, monies awarded to various community agencies are budgeted in this program.

- 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*. \$4.5 million is budgeted as contingency under "other costs" in 2012.

- The table on the next page shows the various grant awards to community agencies. Each agency enters into a contract for performance with the City of Topeka prior to allocation of monies.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
ACCOUNTING SPECIALIST II	-	-	-	0.10
Total Program FTEs	-	-	-	0.10

Notes on Budget and Personnel

- The 0.1 FTE represents staff time from HND administering General Fund grants.

Contributions/Misc. Non-Departmental Program Details

CONTRIBUTION TO AGENCIES BREAKDOWN		
Agencies	2011 Estimate	2012 Adopted
Topeka Performance Arts	\$ 187,500	\$ 187,500
Downtown Topeka	\$ 75,000	\$ 75,000
Topeka Cemetery**	\$ 100,000	\$ 100,000
Rochester Cemetery	\$ 45,000	\$ 60,000
Subtotal	\$ 407,500	\$ 422,500
Community Resource Council*	\$ 35,850	\$ 35,850
KCSL SNCO Family Resource Center	\$ 33,000	\$ 33,000
Successful Connections	\$ 25,000	\$ 25,000
Center For Safety & Empowerment	\$ 18,000	\$ 18,000
Housing & Credit Counseling	\$ 46,800	\$ 46,800
Keep America Beautiful	\$ 9,000	\$ 15,000
Subtotal	\$ 167,650	\$ 173,650
Medical		
Project Health Access	\$ 60,000	\$ 60,000
Marian Clinic	\$ 13,105	\$ 13,105
Topeka AIDS Project	\$ 12,297	\$ 12,297
Subtotal	\$ 85,402	\$ 85,402
Youth Services		
Community First - Abbott Center	\$ 100,200	\$ 100,200
Boys & Girls Club-Count on Me Kid	\$ 8,485	\$ 8,485
Boys & Girls Club-Com Youth Deve	\$ 11,373	\$ 11,373
CASA - Child in Need of Care	\$ 8,485	\$ 8,485
Catholic Charities - Child Care for Teens	\$ 3,807	\$ 3,807
Big Brothers & Big Sisters	\$ 5,956	\$ 5,956
Topeka Youth Project - Youth Council	\$ 2,714	\$ 2,714
Topeka Youth Project - Jobs for Young Adults	\$ 16,556	\$ 16,556
TDC Learning Center - Day Care	\$ 4,084	\$ 4,084
YWCA - Health Youth	\$ 11,373	\$ 11,373
Subtotal	\$ 173,033	\$ 173,033
Senior Services		
East Topeka Council on Aging	\$ 13,822	\$ 13,822
LULAC	\$ 9,777	\$ 9,777
Meals on Wheels-Home Delivery	\$ 8,983	\$ 8,983
Meals on Wheels-Friendship Meals	\$ 1,531	\$ 1,531
Papan's Landing	\$ 8,652	\$ 8,652
Jayhawk Area Aging Agency	\$ 10,300	\$ 10,300
Subtotal	\$ 53,065	\$ 53,065
City Manager allocation (Jayhawk Area Agency, CCI and HCCI)		\$ 38,791
Grand Total	\$ 886,650	\$ 946,441

Contributions/Misc. Non-Departmental Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
<i>Transient Guest Tax Fund Expenditures</i>				
CONTRIBUTIONS TO AGENCIES	1,604,459	1,550,000	1,550,000	1,570,600
OP TRANS	241,367	280,500	294,248	260,000
Total Expenditures	1,845,826	1,830,500	1,844,248	1,830,600
Percent Change	-13.96%	-0.83%	-0.09%	0.00%

Discussion

This money is raised by a bed tax levied by the hotels within the city limits. The current rate is 6% of the hotel room rate. It's intent is to support activities that bring more overnight guests to the City of Topeka. The 2012 allocation is:

2012 Authorized

Visit Topeka Bid Fund	\$	150,000
Visit Topeka	\$	905,150
Expo Center Marketing	\$	50,000
Heartland Park	\$	265,450
Great Overland Station	\$	94,000
Riverfront Park	\$	106,000
Historical Preservation Fund	\$	85,000
Transfer to General Fund	\$	175,000
TOTAL	\$	1,830,600

Notes on Budget and Personnel

- None.

Other Program Details

PRISONER CARE

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
PURCHASED SERVICES	0	900,000	900,000	950,000
Total Expenditures	0	900,000	900,000	950,000
Percent Change	-	0.12%	0.12%	0.06%

Discussion

The budgeted amounts pay the Shawnee County Jail and a few jails in surrounding counties to house city prisoners. K.S.A. 19-1930 requires the City to pay counties for the maintenance of prisoners held in their county jail for municipal court charges. Represents the amount budgeted to pay for the housing of City inmates in county jails.

The 2010 actual costs were \$808,650 and are found under Purchased Services in the Misc. Non-Departmental Program Details table.

HOME MATCH (AFFORDABLE HOUSING)

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
HUD GRANTS	160,771	100,000	100,000	100,000
CONTRIBUTIONS TO AGENCIES	5,500	0	0	0
Total Expenditures	166,271	100,000	100,000	100,000
Percent Change	-27.73%	-39.86%	-39.86%	0.00%

Discussion

Provides match to federal dollars administered by Housing and Neighborhood Development. The City Manager had proposed restoring funding to the pre-2011 level of \$200,000. The City Council did not concur.

EQUIPMENT AND IMPROVEMENTS

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
INDIV & CONT SERV	293,222	0	20,000	0
MAINTENANCE	0	0	218,000	0
PURCHASED SERVICES	60,745	0	0	0
CAPITAL OUTLAY-FLEET VEHICLES	18,950	0	0	326,350
Total Expenditures	372,917	0	238,000	326,350
Percent Change	-34.17%	0.00%	-36.18%	37.12%

Discussion

These are expenditures for major repair to city facilities or purchase of vehicles and other larger equipment. For 2012, the Proposed Budget included \$500,000 for police vehicles. This was reduced to \$326,350. In 2011, the City Council authorized \$20,000 for an engineering study of the Rain Forest Exhibit Roof at the Zoo and \$218,000 for repair of city facilities.

Other Program Details

UNSAFE STRUCTURE REMOVAL

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
INDIV & CONT SERV	176,248	0	100,000	100,000
Total Expenditures	176,248	0	100,000	100,000
Percent Change	20.99%	-100.00%	-43.26%	0.00%

Discussion

\$100,000 is budgeted for the removal of unsafe structures in the City. Private contractors perform the demolition of the structures and razing of the property.

INMATE CLEANUP PROGRAM

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	37,090	38,293	38,293	38,280
ALLOWANCES/REIMBURSE	0	302	302	0
EMPL BENEFITS	10,345	11,006	11,006	11,847
UTILITIES	1,320	0	0	0
INDIV & CONT SERV	55,695	0	0	0
MAINTENANCE	21,551	0	0	0
PURCHASED SERVICES	74,276	0	130,000	130,000
SUPPLIES	12,730	0	5,000	18,750
Total Expenditures	213,005	49,601	184,601	198,877
Percent Change	-	-76.71%	-13.34%	0.08%

Discussion

This program finances the inmate cleanup program overseen by a staff person in the Housing and Neighborhood Development Department. The monies pay for a contract with Shawnee County Corrections and the Kansas Department of Corrections to run the inmate crews. \$64,800 of the financing comes through an agreement with the Kansas Department of Transportation.

Personnel Schedule (in Full-Time Equivalents)

Position Title	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012
PROGRAM COORDINATOR	-	-	-	1.00
Total Program FTEs	-	-	-	1.00

Non-Departmental Operating Program Details

Budget Summary by Expenditure Category

	2010 Actual	2011 Adopted	2011 Estimate	2012 Adopted
General Fund Expenditures				
EMPLOYEE COMPENSATION	936,382	600,000	600,000	600,000
EMPL BENEFITS	86,851	100,000	100,000	100,000
UTILITIES	5,142	0	0	0
INDIV & CONT SERV	2,265,707	8,985,502	7,016,502	8,730,300
MISCELLANEOUS	52,247	85,500	85,500	85,500
INSURANCE	622,264	189,000	1,295,200	1,295,200
PURCHASED SERVICES	12,639,139	11,690,000	12,051,881	10,372,707
CONTRIBUTIONS TO AGENCIES	444,018	575,000	575,000	750,000
SUPPLIES	78,857	2,500	2,500	2,500
DEBT SERVICES	60,457,837	21,398,570	20,993,040	21,968,105
OTHER COSTS	0	400,000	0	0
CAPITAL OUTLAY	228,021	162,685	162,685	219,185
OPERATING TRANSFERS	8,909,506	3,672,006	3,572,006	0
CLEARING	415	0	0	0
Total Expenditures	86,726,387	47,860,763	46,454,314	44,123,497
Percent Change	202.21%	55.19%	-0.03%	-0.08%

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, debt service and risk management internal service funds.

Notes on Budget

The individual funds comprising Non-Departmental, Operating include:

- 228—Special Alcohol & Drug
- 229---Alcohol and Drug Safety
- 232---Law Enforcement
- 236—Special Liability Expense
- 269—Golf Improvement Reserve
- 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
- 700s--Grant Funds

For individual fund expenditures and revenues see the Fund Summaries Section

Revenues

Revenue for All Funds by Funding Source

Revenue Source				Dollar	Percent
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Change</u>	<u>Change</u>
General Property Tax	\$ 31,964,355	\$ 31,965,581	\$ 32,257,692	\$ 292,111	0.9%
Sales Taxes	48,365,809	47,992,500	49,100,000	1,107,500	2.3%
Motor Vehicle Taxes	3,417,996	3,419,807	3,360,395	(59,412)	-1.7%
Other Taxes	7,825,088	7,668,579	9,723,911	2,055,332	26.8%
Intergovernmental Revenue	15,778,331	12,313,784	13,314,873	1,001,089	8.1%
Licenses and Permits	13,488,424	13,679,040	14,026,781	347,741	2.5%
Fees for Services	85,116,122	88,770,377	91,913,499	3,143,122	3.5%
Fines and Court Costs	2,912,289	2,913,200	3,067,355	154,155	5.3%
Miscellaneous Revenue	47,517,617	6,417,356	7,521,069	1,103,713	17.2%
Transfers	7,943,922	1,657,743	260,000	(1,397,743)	-84.3%
Total Revenue	\$ 264,329,953	\$ 216,797,967	\$ 224,545,575	\$ 7,747,608	3.6%

General Property Taxes

According to Kansas law, *Ad Valorem* (“based on value”) *Property Taxes* are computed with a calculation that takes into account the property’s use, residential, personal or commercial, and a percentage of its market value. Residential real estate is assessed at a rate of 11.5 percent, commercial and industrial property at 25.0 percent, and “utilities” at 33.0 percent.

Each year the County Appraiser evaluates property and applies an increase or decrease based on the market. For the past five years the assessed valuation inside the City has averaged a 0.3 percent decrease with a low of a minus 2.3 percent and a high of a plus 1.5 percent. The three year average is a negative 1.0 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 had experienced moderate valuation growth for many years until 2008, which began a three year slide downward. The growth in 2011 is a welcome reversal. 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 2011 for 2012 receipts was \$1,007.2 million, consisting of \$883.2 million in real property (RAV), \$48.2 million in personal property (PPAV), and \$75.7 million in “utilities”, which are assessed at the state level because of their multi-county jurisdictions. The Shawnee County Clerk reports those amounts to the City. The assessed values are derived from multiplying the market/appraised value by the statutory percentage for each category of property. The value of real property increased from 2010 to 2011 by 0.8 percent, in contrast to the 1.0 percent decline of the prior year. Personal property experienced a decline of 6.9 percent on the heels of the 14.8 percent decline in 2010. Over the past five years personal property has declined an average of 14.7 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 3.0 percent the last three years, but did increase by 5.7 percent for 2011. 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 communicated to the Shawnee County Clerk who calculates and certifies the City mill levy based upon the most recent valuation of property.

Revenues

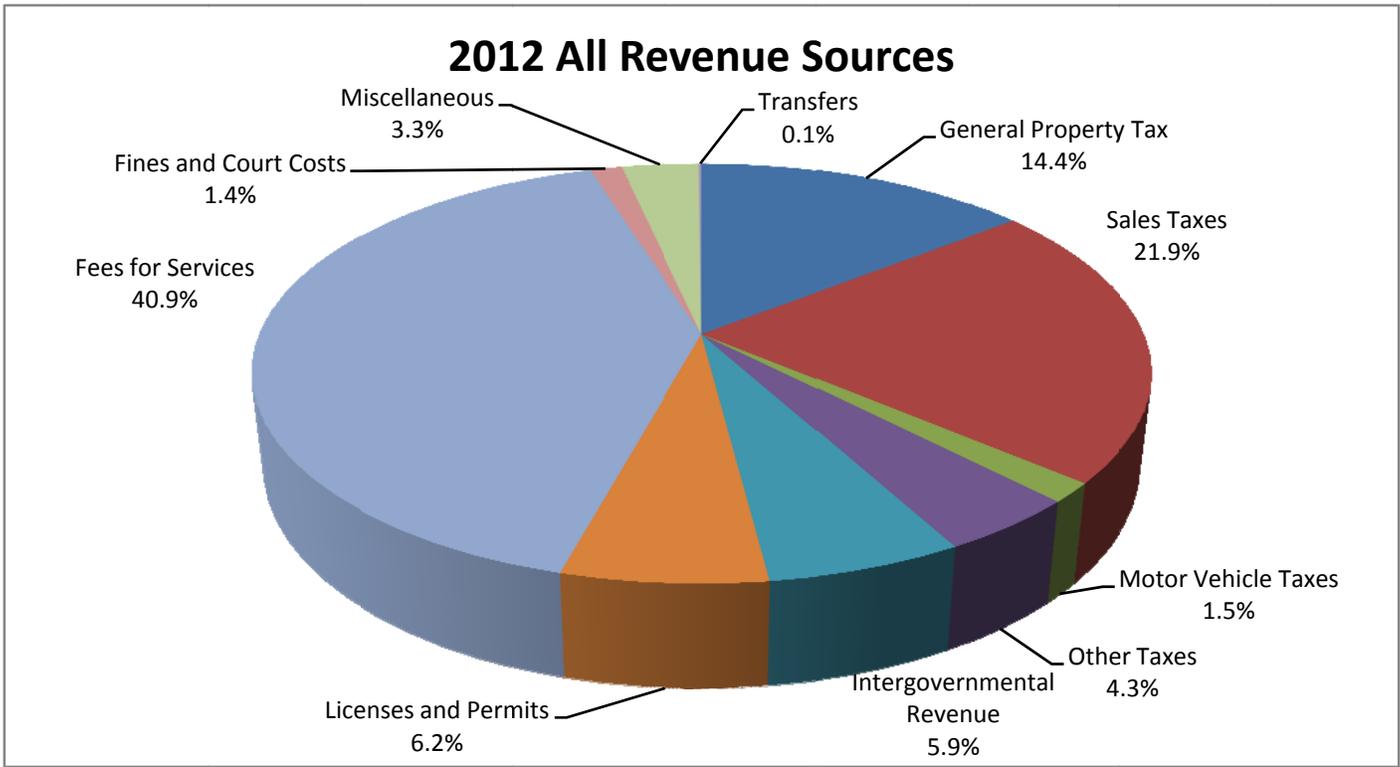
Property taxes are allocated to the General Fund, the Special Liability Expense Fund, and the General Bond and Interest Fund. Property tax receipts for the 2012 budget are divided as shown:

• General Fund	60.5%	19.786 mills
• Special Liability Fund	1.0%	0.323 mills
• Bond and Interest Fund (Debt Service)	<u>39.2%</u>	<u>12.819 mills</u>
	100.0%	32.928 mills

The formula for property taxes is:

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

For 2012... assessed values increased by 0.8 percent. The City's 2011 tax rate increased by 0.079 mills, from 32.849 mills to 32.928 mills. Overall revenue increased by 1.1 percent for the 2012 budget.



Retailer Sales Taxes

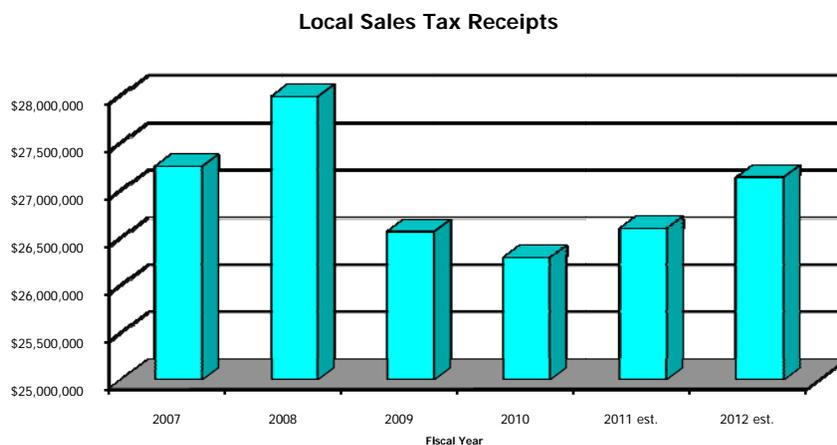
Sales tax is the principal non-property tax revenue source available to cities in Kansas. The rate in Topeka is currently 8.95 percent. The 2002 Kansas Legislature passed several revenue enhancements to help fund the state's FY 2003 budget, including raising state sales and compensating use tax rates 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 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 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 came 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 are 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

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 \$13.3 million for 2012.



The City sales tax revenues projected for the General Fund are based upon the 1.0 percent city general operating portion. The county-wide half-cent sales tax is used for economic development purposes plus certain selected capital improvement projects, including the replacement of the Topeka Boulevard Bridge. County voters approved it in November of 2004, and it went into effect on January 1, 2005. This replaced a 0.25 percent tax that was used for current economic development purposes and county bridge

repair. The 0.65 percent for Washburn University replaced a property tax that had been levied on property in the City for many years. The change to sales tax support was seen as a more equitable method of generating local revenue for the University.

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

For 2010, the 1.0 percent city sales tax generated revenues of \$26.3 million, a decrease of \$0.3 million or 1.0 percent from 2009 collections of \$26.6 million. This was the second year in a row in which sales tax revenue dropped. 2009 was a 5.1 percent reduction from 2008 collections of \$28.0 million. The economic downturn made its presence felt and significantly impacted sales tax collections in 2009. The 2011/2012 budgets assume that 2010 was the bottom of the trough. The 2011

Revenues

estimate is \$26.6 million and for 2012, growth of 2.0 percent is projected with a figure of \$27.1 million. The graph shows sales and use tax collections since 2007.

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:

	2010 (\$)	2010 (%)	2011 (\$)	2011 (%)	2012 (\$)	2012 (%)
Property Taxes	31,964,355	54.8	31,965,581	54.6	32,257,692	54.3
Sales Taxes	26,294,089	45.2	26,600,000	45.4	27,140,000	45.7

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 of 2011 and continuing through 2012. Unemployment for the Topeka Metropolitan Statistical Area (MSA) was at 7.5 percent for August 2011, up 0.3 percent from the August 2010 rate. The Topeka MSA is higher than the August 2011 statewide rate of 6.7 percent.

For 2012... the City is using a projection of \$27.1 million, 2.0 percent greater than the 2011 estimate.

Motor Vehicle Property Tax

The assessment rate on motor vehicles in the State of Kansas is 20.0 percent. The City has realized revenue growth from this source, but the rate of growth has declined in recent years. The County Treasurer notifies the City of the subsequent year's estimate prior to May 10th. The estimate is based on prior year values. These receipts are spread among the three funds that also receive property tax revenue, the General Fund, Special Liability Expense Fund, and the Bond and Interest Fund. Collections from this source in 2010 were \$3,417,996. For 2011, \$3,419,807 is estimated, an insignificant change. The 2012 estimate is \$3,360,395.

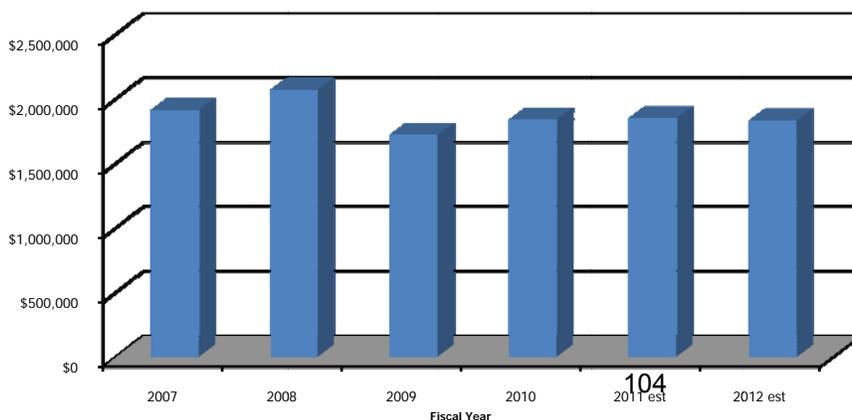
For 2012... the estimate of \$3,360,395 is a decrease of 1.7 percent from 2011.

Other Taxes

Other Taxes are estimated to decline by \$84,668 or 1.1 percent from 2011 to 2012. The major components of Other Taxes are Payments in Lieu of Taxes (PILOTs), Transient Guest Taxes, and Payment in Lieu of Debt Service. The Payment in Lieu of Debt Service comes from the Parking Fund to the General Fund. This is a declining source that is reimbursing the General Fund for debt service paid on bonds issued to enhance the parking system. These will decline from \$150,000 in 2010 to \$100,000 in 2011. Revenues from special assessments are expected to increase for 2011. 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 2012... the PILOTs for the three utilities and parking garages decrease 0.1 percent overall.

Transient Guest Tax Receipts



The Transient Guest Tax is a bed tax. The estimate is based on trend analysis of the increase or decrease experienced. The City opted out of the statutory rate of 2.0 percent in 1986 and charged a 5.0 percent tax until 2003. The rate was increased to 6.0 percent in April

Revenues

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 2010 revenue was \$1,839,049, which was \$205,195 below the estimate. The estimate for 2011 is \$1,850,000 and \$1,830,600 for 2012. 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 2007.

For 2012... no growth for 2012.

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 2010, actual receipts of \$5,640,379 were \$566,599 or 11.2 percent above the estimate. 2009 receipts of \$6.6 million 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 \$5.4 million for 2011. The estimate for 2012 is \$5.7 million, an increase of 5.2 percent.

For 2012...SCCHF aid was forecast at \$5.7 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, Parks and Recreation programming, and the Special Alcohol Program Fund. In 2010 collections totaled \$1,565,766. The estimates for 2011 and 2012 are \$1,628,442 and \$1,574,070, respectively. One third of that total or \$524,690 will be sent to Shawnee County as part of the agreement to consolidate Parks and Recreation departments. Shawnee County provides the estimates.

For 2012...Liquor by the drink revenue is expected to decrease by 3.3 percent.

Licenses, Permits and Franchise Fees

The greatest contributor to this category is *Franchise Fees*. These fees are generally set for a 10-year period and include fees from telephone, electric, natural gas and cable companies. The rates charged to all the utilities became 5.0% in July of 2004 when the City Council increased electric and natural gas from 3.0 percent to 5.0 percent. In addition, the franchise fee on natural gas is now applied to gas purchased by large consumers that buy bulk directly from suppliers. These organizations had not been charged the franchise fee because they were not purchasing from the local natural gas supplier that has the franchise agreement with the City of Topeka. A total of \$12.1 million was collected in 2010.

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.

For 2012...revenue from Franchise Fees is expected to increase by 3.3 percent overall, from \$12.2 million to \$12.6 million.

Building permits and business licenses were severely impacted by the downturn in the economy. 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 was projected for 2010 with \$1.1 million collected. This revenue source is affected by the economy and the activity in the building trades, and 2011 building permit activity is below 2010 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 2012...Licenses and permits revenue, other than Franchise Fees is expected to grow by 2.3 percent from 2011.

Revenues

Fees & Service Charges

This is the largest category of revenues to the City totaling \$88.8 million in 2011 and \$91.9 million in 2012. In 2012 \$65.0 million of the total is from enterprise funds, primarily the utilities. A total of \$7.8 million is generated for the General Fund, with \$3.1 million in fees collected by the Parks and Recreation Department and the City Zoo. The Parks and Recreation Fees were left in the 2012 budget, but will necessarily drop out in 2013 after final determination of the details of the consolidation. The remaining \$16.5 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 were 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 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.

There is no approved rate increase for 2012 for the three utilities. However, budgeted fee revenue increases by 4.2 percent, from \$61.9 million in 2011 to \$64.5 million in 2012, which would suggest the need for further rate increases.

For 2012...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 2010 total collections were \$2.9 million, about \$300,000 more than in 2009. The estimate for the General Fund from the Municipal Court is \$2.5 million for 2011 and \$2.6 million for 2012. The Parking Fund receives the revenue collected from parking fines. For parking fine revenue, \$210,000 is estimated for both 2010 and 2011.

For 2012...revenue overall is expected to grow by 5.3 percent. General Fund revenue should increase by 1.2 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 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 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 has been continued.

For 2012..... Miscellaneous revenues increase by \$3.2 million because the \$3.5 million coming from the county-wide half cent is no longer shown as a transfer, but deposited directly in the Bond and Interest Fund.

Revenues

Transfers

Revenue transfers are monies transferred from one fund to another for expenditures or to rebuild fund balances. For 2011 the largest transfer is \$1.4 million from the Half-Cent Sales Tax Fund to the Bond and Interest Fund to pay debt service on the Topeka Boulevard Bridge. This practice is discontinued for 2012 as indicated in the box under Miscellaneous Revenue. 2012 transfers include those from the Transient Guest Tax Fund to the General Fund and Historic Asset Tourism Fund.

For 2012... revenue transfers total \$260,000.

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 and continue through 2012.

When estimating revenues as accurately as possible, the opportunity exists for revenue surprises during the year. Recent examples include the economic downturn and actions by the Kansas Legislature that affect either state revenue transfers or the ability of cities to raise revenue. These "surprises" are reasons 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.

Revenues

Revenue From All Funding Sources					
	2010	2011	2012	Percent	
	Actual	Revised	Adopted	Change	
General Fund	\$ 80,086,023	\$ 79,503,252	\$ 80,919,485	1.8%	
Special Revenue Funds					
Court Technology	-	-	40,416	100.0%	
Special Alcohol	521,922	542,814	524,690	-3.3%	
Alcohol and Drug Safety	65,724	58,413	60,439	3.5%	
Park Land Acquisition	20,837	15,000	15,000	0.0%	
Law Enforcement	374,322	185,000	260,000	40.5%	
Special Liability Expense	337,366	319,712	365,445	14.3%	
Golf Improvement Reserve	20,243	20,000	20,000	0.0%	
Transient Guest Tax	1,839,049	1,850,000	1,830,600	-1.0%	
Retirement Reserve	307,060	585,000	600,000	2.6%	
KP&F Rate Equalization	-	-	-	0.0%	
Neighborhood Revitalization	37,165	37,000	37,000	0.0%	
Historic Asset Tourism	75,169	94,248	85,000	-9.8%	
Half-Cent Sales Tax	7,716,303	7,650,000	8,000,000	4.6%	
Special Street Repair	5,728,245	5,575,450	5,830,497	4.6%	
Street Repairs City 1/2% Sales	14,275,832	13,300,000	13,500,000	1.5%	
Tax Increment Financing	14,841	45,674	54,000	18.2%	
General Bond & Interest	63,998,408	17,892,081	20,228,913	13.1%	
CDBG Funds	5,461,521	4,038,127	4,737,857	17.3%	
Other Federal Grants	2,755,379	1,011,520	1,086,852	7.4%	
Subtotal	103,549,386	53,220,039	57,276,709	7.6%	
Enterprise Funds					
Public Parking	3,162,320	3,199,430	3,347,930	4.6%	
Combined Utilities	61,317,808	64,156,700	66,181,425	3.2%	
Subtotal	64,480,128	67,356,130	69,529,355	3.2%	
Subtotal Operating Funds	248,115,537	200,079,421	207,725,549	3.8%	
Internal Service Funds					
Information Technology	3,439,802	3,901,975	4,051,388	3.8%	
Fleet Management	1,419,976	1,400,231	1,414,000	1.0%	
Workers' Comp Self Insurance	1,583,912	1,465,000	1,583,912	8.1%	
Risk Management	974,558	1,120,000	974,558	-13.0%	
Employee Group Health Insurance	8,671,849	8,709,840	8,671,849	-0.4%	
Risk Management Reserve	2,814	5,000	2,814	-43.7%	
Unemployment Compensation	121,505	116,500	121,505	4.3%	
Subtotal	16,214,416	16,718,546	16,820,026	0.6%	
Total Revenue	\$ 264,329,953	\$ 216,797,967	\$ 224,545,575	3.6%	

Revenues

General Fund Revenue

	2010 Actuals	2011 Estimate	2012 Adopted	Dollar Difference	Percent Change
41101-0-GENERAL PROPERTY CURRENT	\$ 17,632,440	\$ 18,776,007	\$ 19,259,505	\$ 483,498	2.6%
41102-0-GENERAL PROPERTY DELINQUENT	\$ 451,261	\$ 400,000	\$ 400,000	\$ -	0.0%
41103-0-GENERAL PROPERTY NRA	\$ -	\$ (241,232)	\$ (273,630)	\$ (32,398)	13.4%
41201-0-AUTO AD VAL CURRENT	\$ 2,053,892	\$ 1,938,723	\$ 2,000,000	\$ 61,277	3.2%
41300-0-SALES TAX	\$ 26,294,089	\$ 26,600,000	\$ 27,140,000	\$ 540,000	2.0%
41800-0-PMT IN LIEU OF DEBT SERVICE	\$ 150,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
41900-0-PMT IN LIEU OF TAXES (PILOT)	\$ 83,103	\$ 50,000	\$ 40,000	\$ (10,000)	-20.0%
41901-0-PILOT THA	\$ 21,251	\$ 25,000	\$ 25,000	\$ -	0.0%
41902-0-PILOT STATE	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
41903-0-PILOT IRB	\$ 128,465	\$ 128,396	\$ 134,599	\$ 6,203	4.8%
41905-0-PILOT CITY FUNDS	\$ 5,479,991	\$ 5,392,000	\$ 5,386,000	\$ (6,000)	-0.1%
TAXES	\$ 52,319,491	\$ 53,193,894	\$ 54,186,474	\$ 992,580	1.9%
42101-0-LICENSES DEV SERVICES	\$ 238,328	\$ 200,000	\$ 210,000	\$ 10,000	5.0%
42110-0-CEREAL MALT LICENSES	\$ 7,700	\$ 8,200	\$ 7,625	\$ (575)	-7.0%
42112-0-LIQUOR LICENSES	\$ 11,358	\$ 12,500	\$ 11,442	\$ (1,058)	-8.5%
42113-0-SPECIAL EVENTS LICENSES	\$ 2,025	\$ 1,200	\$ 1,925	\$ 725	60.4%
42115-0-DOG LICENSES	\$ 51,543	\$ 51,000	\$ 51,000	\$ -	0.0%
42117-0-PRIVATE CLUB LICENSE	\$ 33,678	\$ 31,500	\$ 32,350	\$ 850	2.7%
42118-0-MERCHANT GUARD LICENSE	\$ 23,990	\$ 25,500	\$ 25,500	\$ -	0.0%
42119-0-OPEN AFTER MIDNIGHT LICENSE	\$ 5,280	\$ 5,500	\$ 5,400	\$ (100)	-1.8%
42120-0-OTHER LICENSE	\$ 26,775	\$ 27,500	\$ 25,202	\$ (2,298)	-8.4%
42201-0-PERMITS DEV SERVICES	\$ 835,554	\$ 800,000	\$ 820,000	\$ 20,000	2.5%
42202-0-PERMITS DEV SERV TECH IMPROV	\$ 19,620	\$ 15,000	\$ 15,000	\$ -	0.0%
42301-0-FRANCHISE ONEOK GAS SERVICE	\$ 3,337,866	\$ 3,300,000	\$ 3,400,000	\$ 100,000	3.0%
42302-0-FRANCHISE WESTAR ELECTRIC	\$ 6,781,909	\$ 7,000,000	\$ 7,300,000	\$ 300,000	4.3%
42303-0-FRANCHISE SWB - AT&T	\$ 540,192	\$ 512,000	\$ 512,000	\$ -	0.0%
42304-0-FRANCHISE COX CABLE	\$ 1,342,041	\$ 1,370,000	\$ 1,370,000	\$ -	0.0%
42305-0-FRANCHISE MISC TELECOM	\$ 59,722	\$ 60,000	\$ 60,000	\$ -	0.0%
42307-0-FRANCHISE MISC ELECTRIC	\$ 2,433	\$ 2,030	\$ 2,000	\$ (30)	-1.5%
LICENSES & PERMITS	\$ 13,320,012	\$ 13,421,930	\$ 13,849,444	\$ 427,514	3.2%
43100-0-FEDERAL GRANTS	\$ -	\$ 64,801	\$ 65,000	\$ 199	0.3%
43110-0-FEDERAL FEMA GRANTS	\$ 5,086	\$ -	\$ -	\$ -	-
43200-0-STATE	\$ 83,738	\$ 64,800	\$ 64,800	\$ -	0.0%
43205-0-STATE PRIVATE CLUB LIQUOR TAX	\$ 1,043,844	\$ 1,085,628	\$ 1,082,814	\$ (2,814)	-0.3%
43210-0-INTERGOV FEMA DISASTER FUNDS	\$ 678	\$ -	\$ -	\$ -	-
43300-0-SHAWNEE COUNTY	\$ 47,889	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL REVENUE	\$ 1,181,234	\$ 1,215,229	\$ 1,212,614	\$ (2,615)	-0.2%
44000-0-FEES SERV GENERAL	\$ (3,034)	\$ -	\$ -	\$ -	-
44300-0-FEES SERV CONTRACTS	\$ 310,620	\$ 316,975	\$ 316,975	\$ -	0.0%
44400-0-FEES SERV	\$ 2,810,189	\$ 3,059,361	\$ 3,125,515	\$ 66,154	2.2%
44500-0-ADMINISTRATION FEE	\$ 3,674,787	\$ 3,602,200	\$ 3,600,500	\$ (1,700)	0.0%
44900-0-FEES FOR SERVICES	\$ 766,752	\$ 799,633	\$ 723,633	\$ (76,000)	-9.5%
FEES FOR SERVICES	\$ 7,559,314	\$ 7,778,169	\$ 7,766,623	\$ (11,546)	-0.1%

Revenues

(General Fund Revenue Continued)

45101-0-FINES	\$	1,651,416	\$	1,625,000	\$	1,650,000	\$	25,000	1.5%
45105-0-FINES BONDS FORFEITED	\$	67,395	\$	56,000	\$	60,000	\$	4,000	7.1%
45201-0-COURT COSTS	\$	824,203	\$	816,500	\$	820,000	\$	3,500	0.4%
45204-0-COURT EVALUATION FEES	\$	3,587	\$	2,700	\$	-	\$	(2,700)	-100.0%
45206-0-DIVERSION ADMIN FEES	\$	11,138	\$	13,000	\$	13,000	\$	-	0.0%
45207-0-EVALUATION FEES	\$	1,910	\$	2,500	\$	2,500	\$	-	0.0%
45210-0-COURTHOUSE ARREST FEES	\$	315	\$	500	\$	500	\$	-	0.0%
45211-0-MUNICIPAL COURT WITNESS FEES	\$	3,355	\$	1,500	\$	2,000	\$	500	33.3%
45219-0-MUNICIPAL COURT INCARCERATION	\$	7,239	\$	8,500	\$	8,500	\$	-	0.0%
MUNICIPAL COURT	\$	2,570,557	\$	2,526,200	\$	2,556,500	\$	30,300	1.2%
46101-0-SA DEBT RELATED CURRENT	\$	13,593	\$	14,000	\$	14,000	\$	-	0.0%
46201-0-SA SERVICE CURRENT	\$	75,409	\$	78,000	\$	80,000	\$	2,000	2.6%
46202-0-SA SERVICE DELINQUENT	\$	20,333	\$	25,000	\$	25,000	\$	-	0.0%
SPECIAL ASSESSMENTS	\$	109,334	\$	117,000	\$	119,000	\$	2,000	1.7%
47100-0-MISC INTEREST	\$	130,917	\$	150,000	\$	175,000	\$	25,000	16.7%
47103-0-MISC INTEREST COLL OF BAD DEBT	\$	1,683	\$	2,000	\$	2,000	\$	-	0.0%
47200-0-RENTS	\$	272,524	\$	285,000	\$	290,000	\$	5,000	1.8%
47201-0-RENTS RENTAL, BUILDINGS, ROOMS	\$	110,756	\$	94,299	\$	89,999	\$	(4,300)	-4.6%
47400-0-RECOVERIES	\$	600,949	\$	-	\$	-	\$	-	-
47500-0-MISC INCOME	\$	36,570	\$	31	\$	10,031	\$	10,000	32258.1%
47501-0-MISC INC OFFICE SERV CHARGES	\$	58,984	\$	45,000	\$	45,000	\$	-	0.0%
47600-0-REFUNDS/PRIOR YR ITEMS	\$	53,258	\$	6,500	\$	6,000	\$	(500)	-7.7%
47601-0-REFUNDS P-CARD REBATE	\$	15,994	\$	21,000	\$	25,000	\$	4,000	19.0%
47701-0-GAIN OR LOSS CASH OVER & SHORT	\$	916	\$	-	\$	-	\$	-	-
47800-0-CONTRIBUTION	\$	1,088	\$	-	\$	-	\$	-	-
47801-0-CONTRIBU PRIVATE	\$	22	\$	-	\$	-	\$	-	-
47803-0-CONTRIBU FOTZ	\$	458	\$	25,000	\$	15,000	\$	(10,000)	-40.0%
47900-0-OTHER	\$	174,092	\$	232,000	\$	185,800	\$	(46,200)	-19.9%
47902-0-MISC OTHER PROG INC LOANS	\$	7,950	\$	-	\$	-	\$	-	-
MISCELLANEOUS	\$	1,466,162	\$	860,830	\$	843,830	\$	(17,000)	-2.0%
48100-230-OP TRANS FROM GENERAL IMPRV	\$	571,133	\$	-	\$	-	\$	-	-
48100-265-OP TRANS FROM P & R FUND	\$	172,002	\$	-	\$	-	\$	-	-
48100-268-OP TRANS FROM ZOO FUND	\$	110,480	\$	-	\$	-	\$	-	-
48100-271-OP TRANS TRANSIENT GUEST TAX	\$	166,198	\$	200,000	\$	175,000	\$	(25,000)	-12.5%
48100-285-OP TRANS FROM UNSAFE STRUCTURE	\$	239,708	\$	-	\$	-	\$	-	-
48100-800-OP TRANS CAPITAL PROJECTS	\$	111,869	\$	-	\$	20,000	\$	20,000	100.0%
48300-0-SALE OF PROPERTY	\$	49,580	\$	45,000	\$	45,000	\$	-	0.0%
48302-0-SALE OF PROPERTY PERSONAL PROP	\$	138,950	\$	145,000	\$	145,000	\$	-	0.0%
OTHER FINANCING SOURCES	\$	1,559,918	\$	390,000	\$	385,000	\$	(5,000)	-1.3%
TOTAL REVENUE	\$	80,086,023	\$	79,503,252	\$	80,919,485	\$	1,416,233	1.8%

Financial Policies, Guidelines and Practices

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

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

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

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

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

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

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

Financial Policies, Guidelines and Practices

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

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

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

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

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

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

Financial Policies, Guidelines and Practices

13. All projects should be reviewed by the CIP Review Committee for a recommendation to the City Manager and City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Policies, Guidelines and Practices

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

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

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

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

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

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

- When measuring its commitment to its infrastructure and related service delivery potential, the City addresses both its capital needs and its operating and maintenance requirements.
- In the case of capital needs, when measuring inter-period equity, the City considers the allocation of any debt burden among generations that will benefit from the financed capital assets, as well as the need to distribute the financing burden over appropriate fiscal periods.
- The City uses a "level debt service" strategy as a means to equalize the burden of its debt service assessment over time. This approach provides a slightly declining percentage of budget over time, presuming a gradually increasing budget.
- The City maintains a minimum ratio of Combined Utility Fund revenues to annual total revenue bond debt service requirements of 125%.
- The City strives to keep the average maturity of its general obligation bonds at or below fifteen (15) years.
- When the City finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the projects being financed.

Financial Policies, Guidelines and Practices

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

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

Budget Development Process and Calendar

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

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

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

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

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

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

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

Revenue projections for 2011 and 2012 were developed based upon trend data and other methodology described in this document. The City maintains a policy of estimating revenues as accurately as information allows. Ideally, actual revenue receipts will be within two percent of the budget amounts.

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

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

Budget Development Process and Calendar

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

Development of the Capital Improvement Budget and Program is done after the operating budget is completed. There is no state law dictating when they are to be completed. Discussion and final action on the resolutions to approve the Capital Improvement Budget and Program usually occur in October and November.

Basis of Accounting, Measurement Focus, and Basis of Presentation

Basis of Accounting

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

The *modified accrual basis* is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” revenues are those that are collectible in the current period or within sixty (60) days thereafter, which will be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, except for debt service expenditures and the expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. All governmental funds and all fiduciary fund types except agency funds are accounted for using the modified accrual basis of accounting. Agency funds are custodial in nature, and so do not involve measurement of results of operations.

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

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

Measurement Focus of the City Budget

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

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

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

Basis of Presentation

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

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

•Governmental Fund Types:

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

Basis of Accounting, Measurement Focus, and Basis of Presentation

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or other contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

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

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

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

•Proprietary Fund Types:

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

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

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

•Fiduciary Fund types:

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

Budget Fund Descriptions

The annual budget is built around 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, Court Technology, Special Alcohol Program, Alcohol and Drug Safety, Special Liability Expense, Golf Improvement, Transient Guest Tax, Special Street, Retirement Reserve, Historic Asset Tourism, Neighborhood Revitalization, Half-Cent Sales Tax, Street Repairs Half-Cent Sales Tax, KP&F Equalization, Law Enforcement, Capital Improvements, Governmental Grants, Park Land Acquisition, and Undistributed Investment Earnings funds.

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

The Court Technology Fund was established in 2010 to receive new court costs which are to be used to enhance the technological capabilities of the Municipal Court.

The purpose of the Special Alcohol Program Fund is to provide accountability for the use of one-third of the City's distributed portion of the special tax on sales of alcoholic beverages in private clubs. The resources of this fund may be used only for services or programs for prevention, education, or treatment of alcohol and drug abuse.

The Alcohol and Drug Safety Fund receives revenue from fees paid by persons required to attend education classes on driving and use of alcohol. Some of these dollars are used to finance the salary of a Municipal Court probation officer.

The Special Liability Expense Fund provides resources from a property tax levy to pay costs of defending the City and its officers and employees against tort or civil rights claims, and to pay judgments or settlements resulting from such claims.

The Golf Course 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 accrued sick and vacation leave costs incurred when City employees elect to retire from public service. It is funded by transfers from a percentage of the gross payroll of all City departments.

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

The Neighborhood Revitalization Fund receives a portion of the rebates paid to property owners who have participated in the Neighborhood Revitalization Program. The monies are to be used for improvements to public properties in at-risk neighborhoods.

The 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 was established to pay the future unfunded liability of police and fire employees who retire from the City and whose final payout pushes them above the actuarially determined projected retirement benefit. That additional amount is paid with this fund rather than incrementally adding to the City's annual contribution rate.

Budget Fund Descriptions

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

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

The Governmental Grants Fund accounts for the resources provided by the U.S. Department of Housing and Urban Development (HUD) under the Community Development Block Grant Program and by various other grant programs related to health and human services functions. Although the city is not required to report these and other community development federal monies in the budget document submitted to the State of Kansas, the HUD funds are included in the City budget. Expenditures from these funds are approved through adoption of the Housing and Neighborhood Development Consolidated Action Plan by the City Council, and made in accordance with the terms of the relevant grant agreements.

Federal grant funds from the U.S. Justice Department, the U.S. Department of Transportation, the U.S. Environmental Protection Agency, Department of Energy and various other Federal agencies, as well as many Kansas State grant funds are accounted for in the Governmental Grants Fund, in accordance with the terms of Federal, State, and City laws and various grant agreements. The Police Department uses grants received to fund patrol officer positions and other grant program expenditures.

The Park Land Acquisition Fund accumulates and accounts for funds transferred from other City departments or contributed to that Fund by outside entities, which are to be used for future real estate acquisitions to improve and develop City parks.

The Undistributed Investment Earnings Fund accounts for investment earnings on all pooled City funds until the earnings are distributed to the various recipient funds.

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

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 not considered to have fixed expenditure limits in the same manner as taxing funds. Increases in fund expenditures above adopted levels are not subject to action of the City Council.

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

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

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

The Risk Management Fund provides accountability of expenditures and revenues for physical damage to the City's vehicle, equipment and property. It also covers liability coverage for the city.

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

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

Budget Fund Descriptions

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

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

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

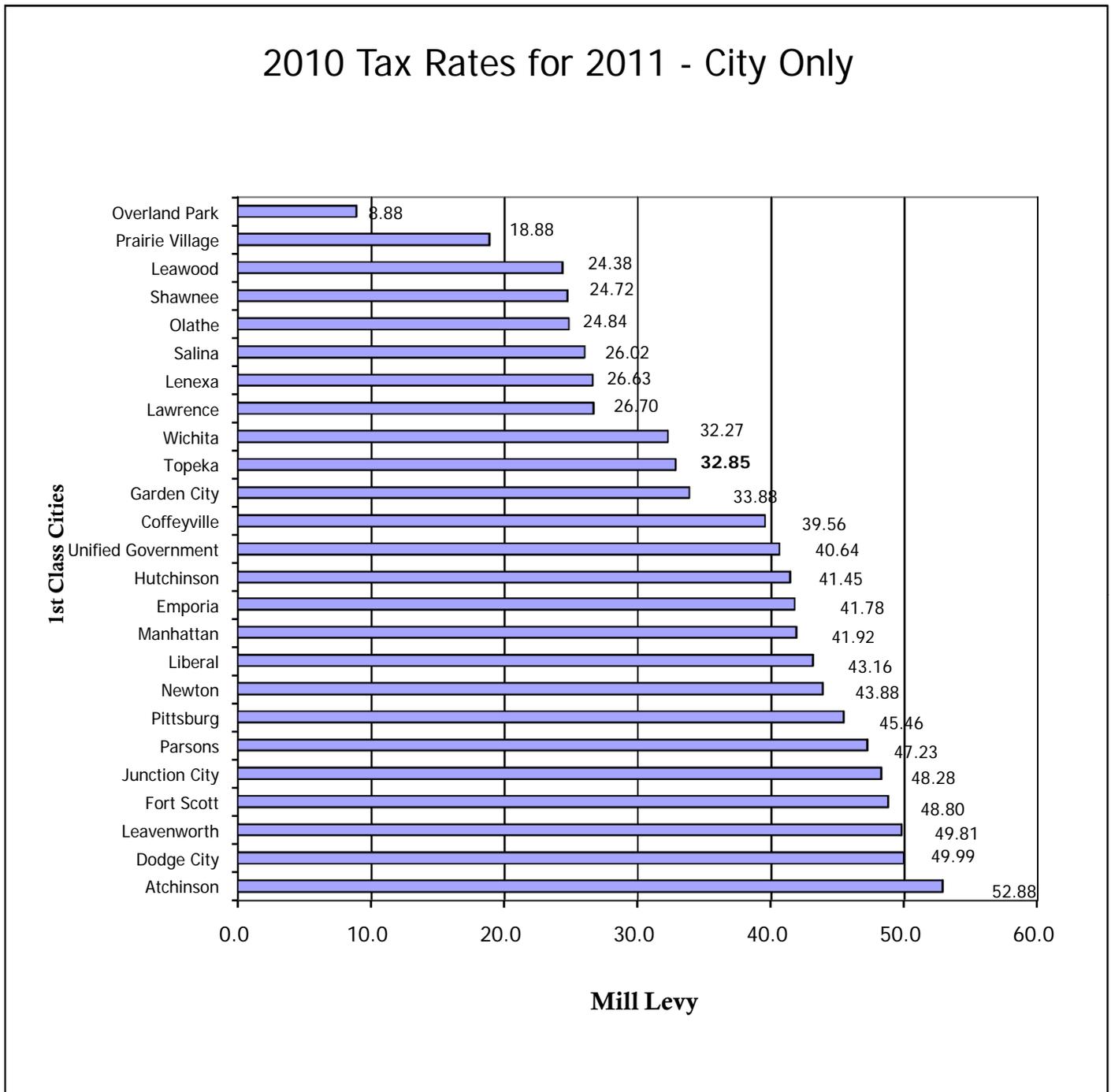
The only **Agency** fund presented in the budget is the Metropolitan Transit Authority Fund, which receives and distributes taxes and other revenues for the operation of the bus system.

Comparison of Property Tax Dollars and Mill Levy

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	
Total	31,707,891	1,046,360	\$ 32,754,251	32.849	0.257	
Tax Year 2011 for 2012 Budget						*Assessed Value= \$ 1,005,522,319
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate	Levy Change	
General	\$ 19,259,505	\$ 635,564	\$ 19,895,069	19.786	0.335	
General Bond & Interest	12,477,641	411,762	\$ 12,889,403	12.819	(0.294)	
Special Liability	313,654	10,351	\$ 324,005	0.323	0.038	
Total	\$ 32,050,800	\$ 1,057,677	\$ 33,108,477	32.928	0.079	
Year to Year Difference						Assessed Value= \$ 8,343,431
	Budget Amount	Delinquency Allowance	Total Amount Levied	Mill Rate		
General	\$ 483,498	\$ 15,956	\$ 499,454	0.335		
General Bond & Interest	(179,873)	(5,936)	(185,809)	(0.294)		
Special Liability	39,284	1,297	40,581	0.038		
Total	\$ 342,909	\$ 11,317	\$ 354,226	0.079		

* Adjusted for Tax Increment Financing (TIF) values

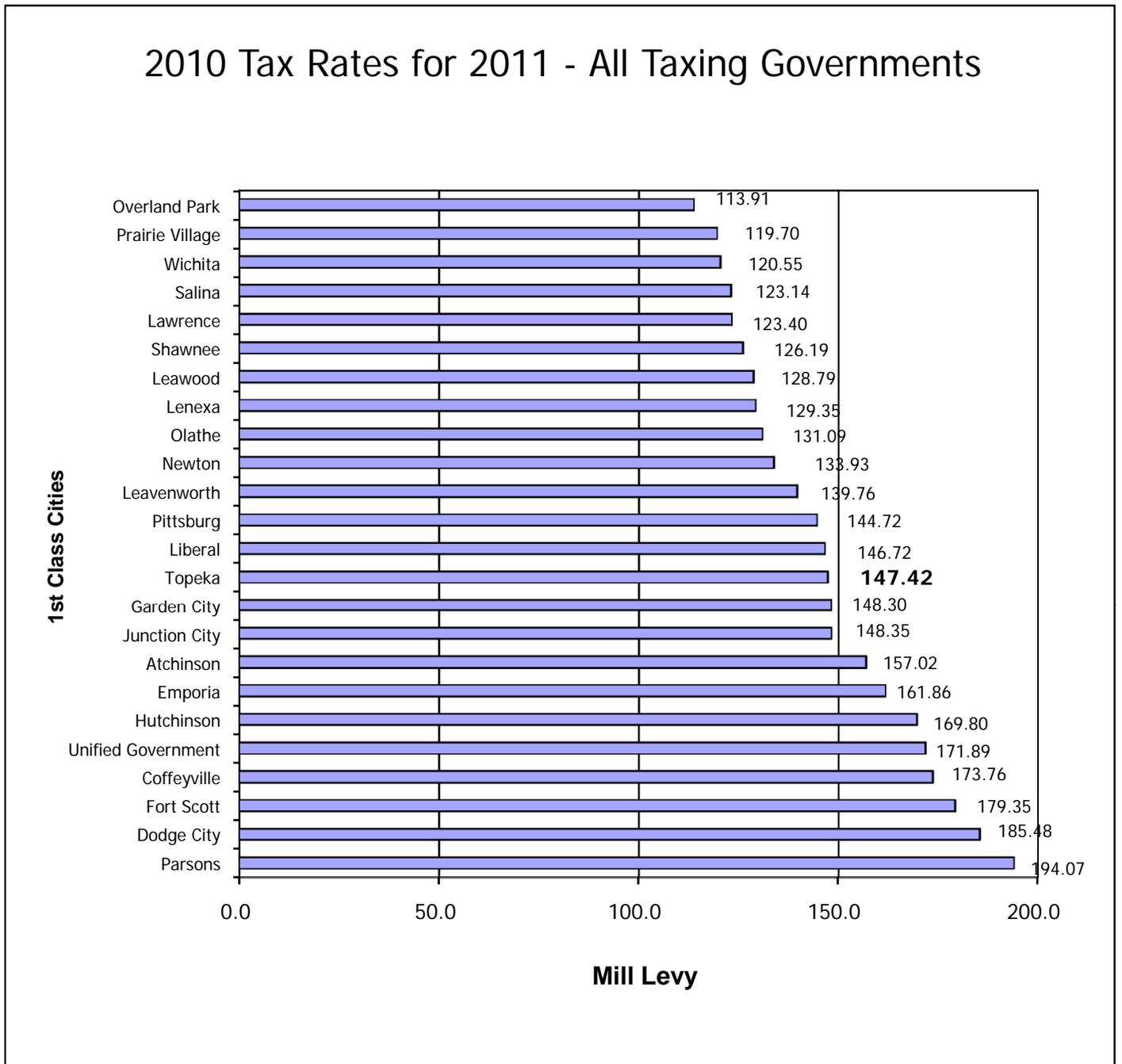
Cities of 1st Class Property Tax-City Mill Levy Only



*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. 97 - No. 3; March 2011

Cities of 1st Class Property Tax-All Governments



*For the 2010 budget, Topeka had the 14th lowest Mill Levy among first class cities in Kansas when comparing the tax levied by all units of government.

Source: Kansas Government Journal Vol. 97 - No. 3; March 2011 (City of Manhattan not included).

Principal Taxpayers

Taxpayer	Type of Business	2010 Assessed Valuation	As Percent of Total
Westar Energy	Electric Utility	\$ 59,111,344	5.3%
Southwestern Bell	Telephone Utility	16,998,055	1.5%
Burlington Northern/Santa Fe	Railroad	15,034,532	1.4%
Kansas Gas Service	Gas Utility	12,491,075	1.1%
Walmart Properties/Hypermart	Retail	9,849,954	0.9%
Westridge Mall LLC	Retail	9,775,001	0.9%
Union Pacific	Railroad	7,083,068	0.6%
Frito Lay	Manufacturing	6,751,986	0.6%
Riviana Foods/Hills Pet Production	Manufacturing	5,675,174	0.5%
Sisters of Charity Leavenworth	Medical	4,771,231	0.4%

As of December 31, 2010

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	\$ 50,260,000	70.8%	\$ 35,604,184
Unified School District No. 345	14,300,000	29.4%	4,202,770
Unified School District No. 437	67,640,000	62.7%	42,396,752
Unified School District No. 450	24,340,000	22.2%	5,393,744
Unified School District No. 501	37,810,000	100.0%	37,810,000
Washburn University	26,320,000	100.0%	26,320,000
Public Library	<u>14,565,000</u>	70.8%	<u>10,317,846</u>
	235,235,000	68.9%	162,045,296
Direct debt, City of Topeka:			
General obligation bonds	155,070,000		155,070,000
Temporary notes	24,615,000		24,615,000
Capital Leases	<u>5,456,878</u>		<u>5,456,878</u>
Total direct and overlapping debt	<u>\$ 420,376,878</u>		<u>\$ 347,187,174</u>

As of December 31, 2010

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	109,450,833	71,648,338	1,108,896,212	999,445,379	-1.6%
2011	883,236,614	48,230,101	109,450,833 *	75,704,241	1,116,621,789	1,007,170,956	0.8%

* 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
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%
2010	32,754,251	31,961,955	97.6%	771,200	32,733,155	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
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	172,180,000	1,641,286	-	170,538,714	15.1%	\$1,372
2010	127,473	1,111,909,273	171,680,000	2,037,739	-	169,642,261	15.3%	\$1,331

(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).

(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%
2010	11,265,000	6,699,142	17,964,142	128,342,790	14.0%

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

Schedule of Expenditure of Federal Awards

Grantor Agency	Federal CFDA Number	Grant Number	Current Year Expenditures	Amount Passed Through to Subrecipients
U.S. Department of Energy:				
ARRA-Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002657	\$ 1,021,836.97	\$ -
Total U.S. Department of Energy			1,021,836.97	-
U.S. Environmental Protection Agency:				
Passed Through Kansas Department of Health and Environment: Capitalization Grants for Clean Water State Revolving Funds	66.458	C20 1270 01	2,195,676.55	-
Total U.S. Environmental Protection Agency			2,195,676.55	-
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	95.001	G09MW003A	29,056.52	
Topeka Regional Task Force for High Intensity Drug Trafficking Area	95.001	G10MW003A	32,607.48	-
Total Executive Office of the President-Office of National Drug Control Policy			61,664.00	-
U.S. Health and Human Services:				
Passed Through Shawnee Regional Prevention and Recovery Services, Inc.	93.243		22,942.86	-
Total U.S. Health and Human Services			22,942.86	-
U.S. Department of Homeland Security:				
Assistance to Firefighters Grant	97.044	EMW-2009-FO-106	32,000.00	-
Passed Through State of Kansas Adjutant General Department: FEMA Public Assistance Grant	97.036	FEMA DISASTER #	33,139.27	-
Passed Through North Central Regional Planning Commission: State Homeland Security Program	97.073		2,215.01	-
Total U.S. Department of Homeland Security			67,354.28	-
U.S. Department of Housing and Urban Development:				
CDBG Entitlement Grants Cluster:				
2007 Community Development Block Grant	14.218	B-07-MC-20-0003	30,532.00	-
2009 Community Development Block Grant	14.218	B-09-MC-20-0003	159,438.75	-
2010 Community Development Block Grant	14.218	B-10-MC-20-0003	1,716,224.00	183,721.92
ARRA-Community Development Block Grant-Recovery	14.253	B-09-MY-20-0003	307,734.46	-
2005 Special Economic Development Initiative Grant	14.246	B-05-SP-KS-0084	7,000.00	-
Emergency Shelter Grants:				
2009 Emergency Shelter Grant	14.231	S-09-MC-20-0003	25,649.94	-
2010 Emergency Shelter Grant	14.231	S-10-MC-20-0003	52,847.25	48,476.25
2009 Fair Housing Grant	14.401	FF207K097016	19,244.55	-
Home Investment Partnerships Program:				
2008 Home Investment Partnerships Program	14.239	M-08-MC-20-0203	28,750.00	-
2009 Home Investment Partnerships Program	14.239	M-09-MC-20-0203	56,040.64	-
2010 Home Investment Partnerships Program	14.239	M-10-MC-20-0203	464,651.99	37,536.60
Shelter Plus Care Program:				
2009 Shelter Plus Care Grant	14.238	KS0022C7P030801	459,605.96	-
2010 Shelter Plus Care Grant	14.238	KS0022C7P030802	911,570.76	-
ARRA-Homeless Prevention and Rapid Re-Housing	14.257	S-09-MY-20-0003	386,702.32	-
Passed Through Kansas Department of Commerce:				

Schedule of Expenditure of Federal Awards

Grantor Agency	Federal CFDA Number	Grant Number	Current Year Expenditures	Amount Passed Through to Subrecipients
2009 Neighborhood Stabilization Program	14.228	09-NSP-019	872,347.79	-
Passed Through Kansas Housing Resource Corporation:				
2009 Emergency Shelter Grant	14.231	ESG-FFY2009	25,000.00	-
Total U.S. Department of Housing and Urban Development			5,523,340.41	269,734.77
U.S. Department of Justice:				
Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0372	73,596.86	-
Enforcing Underage Drinking Laws Program	16.727	SP-2202-10	14,661.58	-
ARRA-COPS Hiring Recovery Program	16.710	2009RKWX0362	155,895.01	-
ARRA-Recovery Act Byrne Memorial Justice Assistance Grant	16.804	2009-SB-B9-1610	349,075.38	275,656.00
Passed Through Office of the Governor:				
2010 Federal Victims of Crime Act	16.575	10-VOCA-43	29,702.00	-
2011 Federal Victims of Crime Act	16.575	11-VOCA-43	11,955.00	-
Total U.S. Department of Justice			634,885.83	275,656.00
U.S. Small Business Administration:				
Heartland Park Topeka Infrastructure Improvement	59.000	SBAHQ-08-I-0136	483,791.28	-
Total U.S. Small Business Administration			483,791.28	-
U.S. Department of Transportation:				
Passed Through Kansas Department of Transportation:				
U.S. Department of Transportation Cluster				
State and Community Highway Safety	20.600	OP-993-10	28,493.55	-
State and Community Highway Safety	20.600	OP-993-11	7,269.89	-
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	AL-9082-10	6,988.74	-
Federal Highway Administration-Shunga 10th-Golden	20.205	TE-0235-01	413,036.03	-
Federal Highway Administration- I-70 Beautification	20.205	TE-0332-01	333,218.07	-
2009 Consolidated Planning Grant	20.505	L-0132-10	45,835.00	-
2010 Consolidated Planning Grant	20.505	L-0132-10	273,583.81	-
Total U.S. Department of Transportation			1,108,425.09	-
Total Expenditures of Federal Awards			\$ 11,119,917.27	\$ 545,390.77

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Key Terms

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

Practice. A customary way of operation or behavior.

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

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

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

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

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

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

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

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

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

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

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

State Budgeting Laws

BUDGET LAW (Kansas Statutes Annotated)

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

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

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

The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 *et seq.* [*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director of printing and in such quantity as required by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 of chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports. (2003)

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

The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund. The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund. (2003)

State Budgeting Laws

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

Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality. (1981)

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

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

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

(a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect. (b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto. (c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. (2006)

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

The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget. (1970)

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

The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement. No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto. (1983)

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

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

State Budgeting Laws

the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality: *Provided*, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940. (1941)

79-2936. Removal from office for violation.

Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office. (1941)

CASH BASIS LAW (Kansas Statutes Annotated)

10-1101. Definitions.

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

10-1102. Cash basis for municipalities.

All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis. (2003)

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

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

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

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935. (1972)

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

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

10-1115. Treasurers not to pay orders.

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

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

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)

THE TOPEKA CAPITAL-JOURNAL

cjonline.com

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, SHAWNEE COUNTY,

Karen Yost, being first duly sworn, deposes and says: That she is the Legal Clerk of the TOPEKA CAPITAL-JOURNAL, a daily newspaper printed in the State of Kansas, and published in and of general circulation in SHAWNEE County, Kansas, with a general paid circulation on a monthly basis in SHAWNEE County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

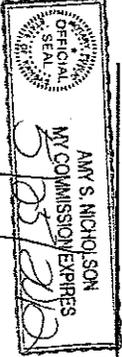
Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Topeka in said County as second class matter.

That the attached notice is a true copy thereof and was published the regular and entire issues of said newspaper for one consecutive day, the first publication thereof being made as aforesaid on the July 30, 2011 with subsequent publications being made on the following dates:

August 1st, 2011
 August 2nd, 2011
 August 3rd, 2011
 August 4th, 2011
 August 5th, 2011
 August 6th, 2011
 August 7th, 2011
 August 8th, 2011
 August 9th, 2011
 August 10th, 2011
 August 11th, 2011
 August 12th, 2011
 August 13th, 2011
 August 14th, 2011
 August 15th, 2011
 August 16th, 2011
 August 17th, 2011
 August 18th, 2011
 August 19th, 2011
 August 20th, 2011
 August 21st, 2011
 August 22nd, 2011
 August 23rd, 2011
 August 24th, 2011
 August 25th, 2011
 August 26th, 2011
 August 27th, 2011
 August 28th, 2011
 August 29th, 2011
 August 30th, 2011
 August 31st, 2011

My commission expires: _____
 Printer's Fees: _____
 Additional Copies: \$ _____

August 29, 2011
 Notary Public



(Published in The Topeka Capital-Journal, Saturday, July 30, 2011)

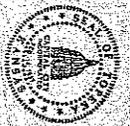
The governing body of
 City of Topeka

will meet on August 9, 2011 at 6:00 P.M. at City Council Chambers at 214 E. Eighth Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Office of the City Clerk, City Hall, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated tax rate is subject to change depending on the final assessed valuation.

FUND	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority Amt of 2011 Estimate for Expenditures Ad Valorem Tax Rate	Estimated 2011 Estimate for Expenditures Ad Valorem Tax Rate
General	77,624,653	18.469	60,661,723	19.451	9,162,263	22,344,102
Debt Service	20,500,670	19.852	60,661,723	19.451	21,989,605	12,998,403
Special Liability Expenses	343,978	0.271	1,320,239	0.885	824,602	445,884
Special Liability	5,418,024		6,658,151		5,798,816	10,442
Special Alcohol and Drug	451,107		575,000		750,000	
Special Police	39,234		58,213		60,342	
Law Enforcement	400,603		550,000		650,000	
Gov. Courts Improvement	10,179		22,550		20,000	
Transient Guest Tax	1,844,137		1,844,248		1,850,500	
Heritage Reserve	893,298		800,000		800,000	
RFPA - Risk Equalization			100,000		100,000	
RFPA - Risk Equalization			92,185		118,195	
Neighborhood Revitalization			90,600		100,000	
Historic Asset Tourism	243,331		90,600		100,000	
City Hall - Cent. Sales Tax Street Repair	9,609,609		13,924,879		5,000,000	
City Hall - Cent. Sales Tax Street Repair	11,250,892		13,924,879		13,254,925	
Tax Increment Financing	12,600		45,974		64,000	
Park and Recreation	272,290		180,000		112,000	
Court Technology					40,416	
Public Parking	3,539,077		3,995,400		3,448,568	
Information Technology	9,950,639		3,084,297		4,269,028	
Fleet Management	1,459,840		1,565,835		1,540,447	
Combined Utilities	60,299,998		60,895,991		60,539,958	
General Improvement	671,133					
Zoo	172,002					
Parks and Recreation	239,707					
Utilities Structures Removal						
Risk Management	13,698,128					
Other	209,620,913	32.592	209,901,454	32.649	215,250,374	36,243,339
Loan Transfers	1,448,559		494,246		690,500	
Net Expenditure	207,074,056		209,407,208		214,669,874	
Total Tax Levied	39,031,493		32,724,251		XXXXXXXXXX	
Assessed Valuation	1,014,278,173		997,178,698		1,007,827,245	
Outstanding Indebtedness:						
January 1,	2009		2010		2011	
G.O. Bonds	179,495,000		172,180,000		170,726,000	
Revenue Bonds	143,300,000		138,630,000		144,575,000	
Other	106,990,984		114,509,674		84,949,958	
Lease Purchase Principal	4,020,989		8,371,539		1,058,288	
Total	434,806,973		433,691,213		401,310,246	
Tax Rates are expressed in Mills						
Taxes Levied for Other Agencies						
Topika Metro Transit Authority						
Downtown Improv. Dist.						
City Official Title City Clerk						



The Topeka Metro News

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

Publication Fees: \$32.00

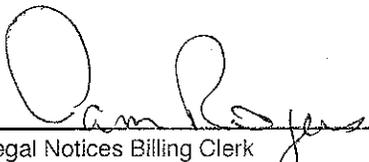
CITY OF TOPEKA - CITY CLERK'S OFFICE
215 SE 7TH ST RM 166
TOPEKA KS 66603-3914

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)

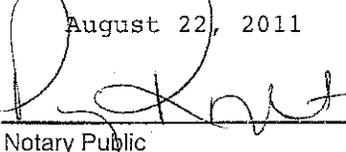
for 1 consecutive week(s), as follows:

ORDINANCE # 19622 -- 8/22/11



Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 22, 2011


Notary Public

PENNY KNIGHT
Notary Public - State of Kansas

My appointment expires: December 31, 2013.

ORDINANCE NO. 19622
First published in The Topeka Metro News, Monday, August 22, 2011.

ORDINANCE NO. 19622
AN APPROPRIATION ORDINANCE introduced by Daniel R. Stanley, Interim City Manager, approving and adopting the operating budget for the City of Topeka, for the year 2012, and appropriating the amounts for the purpose as set forth therein.

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

Section 1. Budget incorporated by reference as a part of this Ordinance. The operating budget for the City of Topeka, Kansas, for the year 2012, as set forth in a 15-page document in the format prescribed by the Director of Accounts and Reports of the Kansas Department of Administration, as required by law, which has been published in a summary format together with a notice of public hearing, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as if it were set forth herein in its entirety.

Section 2. Budget approved and adopted. The operating budget as described and incorporated by reference in Section 1 above is hereby approved and adopted as the operating budget for the year 2012.

Section 3. Funds appropriated by budget. The budget as approved and adopted herein shall constitute and shall be declared to be appropriations for the funds and departments as set forth therein, and the appropriations thus made shall not be used for any other purpose. No money in any fund or fund type shall be used to pay for any indebtedness created in excess of the amount appropriated for such fund or fund type, or for the departments of such fund or fund type as referred to in the operating budget. The appropriations made herein are for the year 2012 and no expenditures shall be incurred as being authorized by such appropriations prior to January 1, 2012 or subsequent to December 31, 2012.

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

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

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

Section 6. The following fund types are authorized:
Governmental (or statutory) Fund Type: including General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including Enterprise Funds and Internal Service Funds (fixed or flexible); and; Fiduciary Fund Type: including Trust and Agency Funds. This Ordinance applies to all funds as listed on the budget certificate and fund summary adopted and submitted to the county and state.

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

PASSED and APPROVED by the Governing Body on August 16, 2011.

CITY OF TOPEKA, KANSAS

William W. Burten, Mayor

ATTEST:

Brenda Younger, City Clerk
8/22

L30298



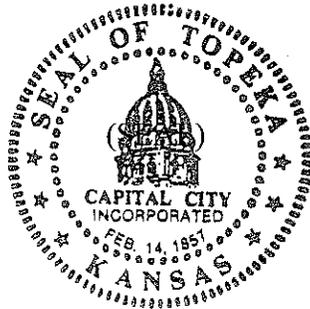
CITY OF TOPEKA

CITY CLERK
City Hall, 215 SE 7th St., Room 166
Topeka, KS 66603-3914
(785) 368-3940

Brenda Younger, C.M.C.
E-mail: byounger@topeka.org
Fax: (785) 368-3943
www.topeka.org

CERTIFICATE

I, Brenda Younger, City Clerk of the City of Topeka, Shawnee County, Kansas, do hereby certify the attached document is a true and correct copy of City of Topeka Ordinance No. 19622 passed and approved by the Governing Body, August 16, 2011, as the same appears on file in the office of the City Clerk.



Brenda Younger

Brenda Younger, City Clerk

1 (Published in the Topeka Metro News August 22, 2011)

2
3 **ORDINANCE NO. 19622**

4
5 AN APPROPRIATION ORDINANCE introduced by Daniel R. Stanley, Interim City
6 Manager, approving and adopting the operating budget
7 for the City of Topeka, for the year 2012, and
8 appropriating the amounts for the purpose as set forth
9 therein.

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

12
13 Section 1. *Budget incorporated by reference as a part of this Ordinance.* The
14 operating budget for the City of Topeka, Kansas, for the year 2012 as set forth in a 15
15 page document in the format prescribed by the Director of Accounts and Reports of the
16 Kansas Department of Administration, as required by law, which has been published in a
17 summary format together with a notice of public hearing, is hereby incorporated by
18 reference as a part of this Ordinance with the same force and effect as if it were set forth
19 herein in its entirety.

20 Section 2. *Budget approved and adopted.* The operating budget as described
21 and incorporated by reference in Section 1 above is hereby approved and adopted as the
22 operating budget for the year 2012.

23 Section 3. *Funds appropriated by budget.* The budget as approved and adopted
24 herein shall constitute and shall be declared to be appropriations for the funds and
25 departments as set forth therein, and the appropriations thus made shall not be used for
26 any other purpose. No money in any fund or fund type shall be used to pay for any
27 indebtedness created in excess of the amount appropriated for such fund or fund type, or
28 for the departments of such fund or fund type as referred to in the operating budget. The
29 appropriations made herein are for the year 2012 and no expenditures shall be incurred as
30 being authorized by such appropriations prior to January 1, 2012 or subsequent to

31 December 31, 2012.

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

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

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

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

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

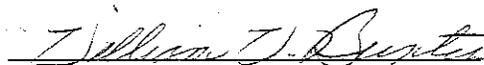
46 Section 7. This Ordinance shall take effect and be in force from and after its
47 passage, approval and publication in the official city newspaper.

48 PASSED and APPROVED by the Governing Body on August 16, 2011.

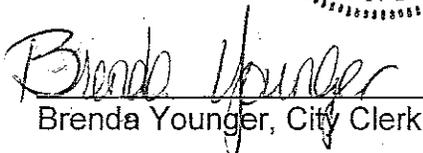
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CITY OF TOPEKA, KANSAS


William W. Bunten, Mayor

ATTEST:


Brenda Younger, City Clerk

1 (Published in the Topeka Metro News September 19, 2011)

2
3
4 ORDINANCE NO.19635

5
6 AN ORDINANCE introduced by Daniel R. Stanley, Interim City Manager, attesting to the
7 increase in taxes levied for budget year 2012 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, 2012 to December 31, 2012.

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 September 13, 2011.

22 CITY OF TOPEKA, KANSAS



28 ATTEST:

29
30
31
32
33

William W. Bunten

William W. Bunten, Mayor

Brenda Younger

Brenda Younger, City Clerk

Computation to Determine Limit for 2012

			Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+	\$	<u>32,754,251</u>
2. Debt Service Levy in 2011 Budget	-	\$	<u>13,075,212</u>
3. Tax Levy Excluding Debt Service		\$	<u>19,679,039</u>
 2011 Valuation Information for Valuation Adjustments:			
4. New Improvements for 2011:	+		<u>12,832,621</u>
5. Increase in Personal Property for 2011:			
5a. Personal Property 2011	+	<u>45,574,277</u>	
5b. Personal Property 2010	-	<u>50,396,460</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2011:			
6a. Real Estate	+	<u>0</u>	
6b. State Assessed	+	<u>0</u>	
6c. New Improvements	-	<u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of Property that has Changed in Use during 2011:			<u>3,498,057</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)			<u>16,330,678</u>
9. Total Estimated Valuation July 1, 2011		<u>1,007,927,245</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)			<u>991,596,567</u>
11. Factor for Increase (8 divided by 10)			<u>0.01647</u>
12. Amount of Increase (11 times 3)	+	\$	<u>324,096</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)		\$	<u>20,003,135</u>
14. Debt Service Levy in this 2012 Budget			<u>12,889,403</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)			<u>32,892,538</u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Topeka

2012

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2004A	8/12/2004		4.00 - 5.00	13,385,000	6,925,000	2/15 & 8/15	8/15	346,250	1,245,000	284,000	1,310,000
2005C	11/29/2005		4.875 - 5.25	5,070,000	2,705,000	2/15 & 8/15	8/15	134,594	525,000	109,000	555,000
2006A	3/30/2006		4.00 - 5.50	10,405,000	9,890,000	2/15 & 8/15	8/15	683,345	500,000	0	0
2006A	11/28/2006		4.00 - 4.25	13,670,000	10,470,000	2/15 & 8/15	8/15	473,806	530,000	0	0
2006B	11/28/2006		4.00 - 4.375	7,570,000	6,985,000	2/15 & 8/15	8/15	295,350	160,000	205,150	0
2007A	2/28/2007		3.50 - 4.25	14,135,000	12,845,000	2/15 & 8/15	8/15	552,880	1,850,000	444,255	1,985,000
2007D	11/28/2007		4.00 - 4.50	15,085,000	13,655,000	2/15 & 8/15	8/15	568,015	575,000	545,015	595,000
2008A	10/29/2008		3.50 - 5.60	24,570,000	7,530,000	2/15 & 8/15	8/15	344,361	220,000	366,661	35,000
2009A	10/28/2009		2.50 - 4.00	3,345,000	3,205,000	2/15 & 8/15	8/15	114,325	120,000	109,525	125,000
2009B	10/28/2009		2.50 - 4.00	56,745,000	49,545,000	2/15 & 8/15	8/15	1,760,675	5,700,000	1,532,675	6,700,000
2010A	9/29/2010		1.625 - 4.00	1,650,000	1,650,000	2/15 & 8/15	8/15	42,309	70,000	46,800	65,000
2010B	9/29/2010		1.625 - 4.375	34,985,000	34,985,000	2/15 & 8/15	8/15	915,374	595,000	1,030,931	385,000
2010C	9/29/2010		2.05 - 4.85	4,570,000	4,570,000	2/15 & 8/15	8/15	157,592	0	179,535	0
2010 College Hill Refund	12/14/2010		2.00 - 3.60	5,805,000	5,805,000	2/15 & 8/15	8/15	110,207	200,000	160,625	200,000
2011A	9/20/2011		2.00-4.25	25,765,000	25,765,000	2/15&8/15	8/15	0	0	760,551	100,000
2011A - Star Bonds Refund	9/20/2011		2.00-3.25	9,855,000	9,855,000	2/15&8/15	8/15	0	0	227,771	390,000
Total G.O. Bonds					206,385,000			6,499,083	12,290,000	5,774,723	12,055,000
Revenue Bonds:											
2004A	2/19/2004		2.00 - 6.00	46,180,000	39,430,000	2/1 & 8/1	8/1	1,703,361	1,065,000	1,639,461	1,100,000
2005A	12/8/2005		4.00 - 7.50	14,875,000	13,515,000	2/1 & 8/1	8/1	773,025	240,000	763,425	250,000
2006 Bridge	6/15/2006		4.00 - 5.00	30,625,000	21,125,000	6/15 & 12/15	12/15	945,573	2,745,000	831,655	2,860,000
2006A	10/18/2006		4.25 - 4.375	32,375,000	32,375,000	2/1 & 8/1	8/1	1,393,719	0	1,393,719	0
2006B	10/18/2006		4.00 - 5.00	22,600,000	20,655,000	2/1 & 8/1	8/1	878,150	750,000	848,150	770,000
2007B	7/17/2007		4.625 - 4.75	5,210,000	5,210,000	2/1 & 8/1	8/1	245,262	0	245,263	0
2007C	7/17/2007		6.00	2,140,000	2,040,000	2/1 & 8/1	8/1	122,400	50,000	119,400	55,000
2010A	9/22/2010		4.55 - 4.90	985,000	985,000	2/1 & 8/1	8/1	40,737	0	47,460	0
2010B	9/22/2010		5.10 - 5.25	9,155,000	9,155,000	2/1 & 8/1	8/1	409,283	0	476,835	0
2010C	9/22/2010		3.75	85,000	85,000	2/1 & 8/1	8/1	2,736	0	3,188	0
Total Revenue Bonds					144,575,000			6,514,245	4,850,000	6,368,555	5,035,000
Other:											
Revolving Loan (WPC)	1/27/1993		3.11 - 3.66	110,215,967	65,570,618	12/1 & 6/1	12/1 & 6/1	1,846,232	5,716,315	1,669,996	5,906,992
Revolving Loan (Water)	4/6/1998		2.50 - 3.75	33,182,304	19,376,278	12/1 & 6/1	12/1 & 6/1	3,885,019	2,236,367	3,794,785	2,312,532
Total Other					84,946,896			5,731,251	7,952,682	5,464,781	8,219,524
Total Indebtedness					435,906,896			18,744,579	25,092,682	17,608,059	25,309,524

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
GENERAL FUND			
REVENUE			
TAXES	\$ (52,319,491)	\$ (53,193,894)	\$ (54,186,474)
LICENSES & PERMITS	(13,320,012)	(13,421,930)	(13,849,444)
INTERGOVERNMENTAL REVENUE	(1,181,234)	(1,215,229)	(1,212,614)
FEES FOR SERVICES	(7,559,314)	(7,778,169)	(7,766,623)
MUNICIPAL COURT	(2,570,557)	(2,526,200)	(2,556,500)
SPECIAL ASSESSMENTS	(109,334)	(117,000)	(119,000)
MISCELLANEOUS	(1,466,162)	(860,830)	(843,830)
OTHER FINANCING SOURCES	(1,559,918)	(390,000)	(385,000)
TOTAL REVENUE	\$ (80,086,023)	\$ (79,503,252)	\$ (80,919,485)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 47,701,432	\$ 48,439,585	\$ 49,101,679
ALLOWANCES/REIMBURSE	84,283	92,045	96,028
EMPL BENEFITS	12,987,502	12,415,253	13,516,453
UTILITIES	3,575,117	3,543,167	3,719,798
INDIV & CONT SERV	5,369,288	5,925,559	5,693,675
MISCELLANEOUS	295,998	460,822	342,461
INSURANCE	564,001	486,548	442,404
MAINTENANCE	1,981,385	2,507,559	2,228,371
RENTS	277,285	235,835	236,007
PURCHASED SERVICES	1,559,741	1,905,642	1,984,835
HUD GRANTS	160,771	100,000	100,000
SUPPLIES	3,022,453	3,646,450	4,002,872
CAPITAL OUTLAY	621,716	393,046	553,984
OTHER COSTS	89,762	90,000	4,597,466
OP TRANS	-	-	-
CLEARING	(476,006)	(541,428)	(553,584)
CONTRIBUTIONS TO AGENCIES	1,222,701	861,650	946,441
TOTAL EXPENSES	\$ 79,037,427	\$ 80,561,733	\$ 87,008,890
Revenue Net Expenses	\$ (1,048,595)	\$ 1,058,481	\$ 6,089,405

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
DOWNTOWN BUS IMPROV DIST			
REVENUE			
FEEES FOR SERVICES	\$ -	\$ -	\$ -
SPECIAL ASSESSMENTS	(164,898)	(168,841)	(166,889)
MISCELLANEOUS	<u>(3,107)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	\$ (168,004)	\$ (168,841)	\$ (166,889)
EXPENSES			
UTILITIES	\$ 616	\$ -	\$ -
INDIV & CONT SERV	171,756	166,772	164,009
PURCHASED SERVICES	466	-	-
OTHER COSTS	<u>706</u>	<u>2,000</u>	<u>2,800</u>
TOTAL EXPENSES	173,543	168,772	166,809
Revenue Net Expenses	\$ 5,539	\$ (69)	\$ (80)
COURT TECHNOLOGY FUND			
REVENUE			
MUNICIPAL COURT	<u>-</u>	<u>-</u>	<u>(40,416)</u>
TOTAL REVENUE	\$ -	\$ -	\$ (40,416)
EXPENSES			
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>40,416</u>
TOTAL EXPENSES	\$ -	\$ -	\$ 40,416
Revenue Net Expenses	\$ -	\$ -	\$ -
SPECIAL ALCOHOL PROGRAM			
REVENUE			
INTERGOVERNMENTAL REVENUE	<u>(521,922)</u>	<u>(542,814)</u>	<u>(524,690)</u>
TOTAL REVENUE	\$ (521,922)	\$ (542,814)	\$ (524,690)
EXPENSES			
CONTRIBUTIONS TO AGENCIES	<u>444,018</u>	<u>575,000</u>	<u>750,000</u>
TOTAL EXPENSES	\$ 444,018	\$ 575,000	\$ 750,000
Revenue Net Expenses	\$ (77,903)	\$ 32,186	\$ 225,310

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
ALCOHOL & DRUG SAFETY			
REVENUE			
MUNICIPAL COURT	\$ (65,724)	\$ (58,413)	\$ (60,439)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ (65,724)	\$ (58,413)	\$ (60,439)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 25,738	\$ 39,261	\$ 39,354
EMPL BENEFITS	7,068	11,152	12,035
INDIV & CONT SERV	2,200	3,500	3,500
MISCELLANEOUS	1,496	-	-
PURCHASED SERVICES	100	2,000	2,000
SUPPLIES	2,543	2,500	2,500
TOTAL EXPENSES	\$ 39,144	\$ 58,413	\$ 59,388
Revenue Net Expenses	\$ (26,580)	\$ 0	\$ (1,051)
GENERAL IMPROVEMENT			
REVENUE			
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
EXPENSES			
OP TRANS	571,133	-	-
TOTAL EXPENSES	\$ 571,133	\$ -	\$ -
Revenue Net Expenses	\$ 571,133	\$ -	\$ -
PARKLAND ACQUISITIONS			
REVENUE			
LICENSES & PERMITS	\$ (20,837)	\$ (15,000)	\$ (15,000)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ (20,837)	\$ (15,000)	\$ (15,000)
EXPENSES			
INDIV & CONT SERV	-	190,000	112,000
TOTAL EXPENSES	\$ -	\$ 190,000	\$ 112,000
Revenue Net Expenses	\$ (20,837)	\$ 175,000	\$ 97,000

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
LAW ENFORCEMENT			
REVENUE			
LICENSES & PERMITS	\$ (15,500)	\$ (15,000)	\$ (15,000)
INTERGOVERNMENTAL REVENUE	(23,042)	(40,000)	(40,000)
FEES FOR SERVICES	-	-	-
MUNICIPAL COURT	(117,982)	(125,000)	(200,000)
MISCELLANEOUS	(217,398)	(5,000)	(5,000)
OTHER FINANCING SOURCES	(400)	-	-
TOTAL REVENUE	\$ (374,322)	\$ (185,000)	\$ (260,000)
EXPENSES			
UTILITIES	\$ 4,738	\$ -	\$ -
INDIV & CONT SERV	46,474	15,000	15,000
MISCELLANEOUS	65,432	82,000	82,000
MAINTENANCE	10,048	-	-
RENTS	-	-	-
PURCHASED SERVICES	31,986	453,000	453,000
SUPPLIES	71,024	-	-
CAPITAL OUTLAY	85,388	-	-
TOTAL EXPENSES	\$ 315,091	\$ 550,000	\$ 550,000
Revenue Net Expenses	\$ (59,231)	\$ 365,000	\$ 290,000
SPECIAL LIABILITY EXP			
REVENUE			
TAXES	\$ (338,007)	\$ (319,712)	\$ (365,445)
INTERGOVERNMENTAL REVENUE	-	-	-
MISCELLANEOUS	642	-	-
TOTAL REVENUE	\$ (337,366)	\$ (319,712)	\$ (365,445)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 66,510	\$ 98,013	\$ 97,585
EMPL BENEFITS	14,590	22,196	24,080
UTILITIES	12	-	-
INDIV & CONT SERV	108,579	301,830	150,000
MISCELLANEOUS	4,472	-	-
PURCHASED SERVICES	104,895	900,000	135,000
SUPPLIES	1,648	-	-
TOTAL EXPENSES	\$ 300,706	\$ 1,322,039	\$ 406,664
Revenue Net Expenses	\$ (36,660)	\$ 1,002,327	\$ 41,219

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
PARKS & RECREATION (OLD FUND)			
REVENUE			
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
EXPENSES			
OP TRANS	172,002	-	-
TOTAL EXPENSES	\$ 172,002	\$ -	\$ -
Revenue Net Expenses	\$ 172,002	\$ -	\$ -
ZOO (OLD FUND)			
REVENUE			
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
EXPENSES			
OP TRANS	110,480	-	-
TOTAL EXPENSES	\$ 110,480	\$ -	\$ -
Revenue Net Expenses	\$ 110,480	\$ -	\$ -
GOLF COURSE IMPR RES FUND			
REVENUE			
FEEES FOR SERVICES	\$ (20,243)	\$ (20,000)	\$ (20,000)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ (20,243)	\$ (20,000)	\$ (20,000)
EXPENSES			
INDIV & CONT SERV	\$ -	\$ -	\$ -
MAINTENANCE	7,585	22,950	20,000
PURCHASED SERVICES	-	-	-
SUPPLIES	-	-	-
CAPITAL OUTLAY	2,593	-	-
TOTAL EXPENSES	\$ 10,179	\$ 22,950	\$ 20,000
Revenue Net Expenses	\$ (10,064)	\$ 2,950	\$ -

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
TRANSIENT GUEST TAX			
REVENUE			
TAXES	(1,839,049)	(1,850,000)	(1,830,600)
TOTAL REVENUE	\$ (1,839,049)	\$ (1,850,000)	\$ (1,830,600)
EXPENSES			
OP TRANS	\$ 441,367	\$ 494,248	\$ 460,000
CONTRIBUTIONS TO AGENCIES	1,404,459	1,350,000	1,370,600
TOTAL EXPENSES	\$ 1,845,826	\$ 1,844,248	\$ 1,830,600
Revenue Net Expenses	\$ 6,777	\$ (5,752)	\$ -
UNSAFE STRUCTURES (OLD FUND)			
REVENUE			
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
EXPENSES			
OP TRANS	239,708	-	-
TOTAL EXPENSES	\$ 239,708	\$ -	\$ -
Revenue Net Expenses	\$ 239,708	\$ -	\$ -
RETIREMENT RESERVE			
REVENUE			
FEES FOR SERVICES	\$ (307,060)	\$ (585,000)	\$ (600,000)
TOTAL REVENUE	(307,060)	(585,000)	(600,000)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 912,661	\$ 600,000	\$ 600,000
ALLOWANCES/REIMBURSE	-	-	-
EMPL BENEFITS	80,634	-	-
TOTAL EXPENSES	\$ 993,295	\$ 600,000	\$ 600,000
Revenue Net Expenses	\$ 686,235	\$ 15,000	\$ -
K P & F RATE EQUALIZATION			
EXPENSES			
EMPL BENEFITS	-	100,000	100,000
TOTAL EXPENSES	\$ -	\$ 100,000	\$ 100,000
Revenue Net Expenses	\$ -	\$ 100,000	\$ 100,000

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
NEIGHBORHOOD REVIT FUND			
REVENUE			
MISCELLANEOUS	(37,165)	(37,000)	(37,000)
TOTAL REVENUE	\$ (37,165)	\$ (37,000)	\$ (37,000)
EXPENSES			
CAPITAL OUTLAY	-	82,185	119,185
TOTAL EXPENSES	\$ -	\$ 82,185	\$ 119,185
Revenue Net Expenses	\$ (37,165)	\$ 45,185	\$ 82,185
HISTORIC ASSET TOURISM			
REVENUE			
OTHER FINANCING SOURCES	(75,169)	(94,248)	(85,000)
TOTAL REVENUE	\$ (75,169)	\$ (94,248)	\$ (85,000)
EXPENSES			
PURCHASED SERVICES	\$ 57,124	\$ -	\$ -
CAPITAL OUTLAY	129,540	80,500	100,000
TOTAL EXPENSES	\$ 186,664	\$ 80,500	\$ 100,000
Revenue Net Expenses	\$ 111,495	\$ (13,748)	\$ 15,000
.50% SALES TAX FUND			
REVENUE			
TAXES	\$ (7,716,303)	\$ (7,650,000)	\$ (8,000,000)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ (7,716,303)	\$ (7,650,000)	\$ (8,000,000)
EXPENSES			
INDIV & CONT SERV	\$ -	\$ 6,131,872	\$ 8,000,000
OP TRANS	8,909,506	3,572,006	-
TOTAL EXPENSES	\$ 8,909,506	\$ 9,703,878	\$ 8,000,000
Revenue Net Expenses	\$ 1,193,203	\$ 2,053,878	\$ -

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
SPECIAL STREET REPAIR			
REVENUE			
INTERGOVERNMENTAL REVENUE	\$ (5,640,379)	\$ (5,429,094)	\$ (5,729,264)
FEES FOR SERVICES	(3,121)	-	-
MISCELLANEOUS	(84,745)	(136,356)	(101,233)
OTHER FINANCING SOURCES	-	(10,000)	-
TOTAL REVENUE	\$ (5,728,245)	\$ (5,575,450)	\$ (5,830,497)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 1,913,880	\$ 1,976,589	\$ 2,022,040
ALLOWANCES/REIMBURSE	3,489	3,500	1,440
EMPL BENEFITS	593,171	581,744	635,484
UTILITIES	118,867	110,846	116,755
INDIV & CONT SERV	585,576	611,846	642,315
MISCELLANEOUS	4,532	12,145	4,000
INSURANCE	44,235	75,304	34,352
MAINTENANCE	739,914	1,159,126	596,090
RENTS	51,643	25,700	41,715
PURCHASED SERVICES	33,387	39,300	124,500
SUPPLIES	1,034,624	684,269	1,557,547
CAPITAL OUTLAY	256,449	578,782	-
OP TRANS	-	-	-
TOTAL EXPENSES	\$ 5,379,767	\$ 5,859,151	\$ 5,776,238
Revenue Net Expenses	\$ (348,478)	\$ 283,701	\$ (54,259)
SALES TAX STREET MAINT			
REVENUE			
TAXES	\$ (14,207,384)	\$ (13,300,000)	\$ (13,500,000)
MISCELLANEOUS	(68,448)	-	-
TOTAL REVENUE	\$ (14,275,832)	\$ (13,300,000)	\$ (13,500,000)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 64,217	\$ 65,187	\$ 103,936
EMPL BENEFITS	16,359	15,900	28,372
UTILITIES	56	-	-
INDIV & CONT SERV	635,222	13,882,995	710,000
MISCELLANEOUS	1,379	-	-
PURCHASED SERVICES	4,501,650	-	11,660,000
SUPPLIES	419,805	-	750,000
TOTAL EXPENSES	\$ 5,638,688	\$ 13,964,082	\$ 13,252,308
Revenue Net Expenses	\$ (8,637,145)	\$ 664,082	\$ (247,692)

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
TAX INCREMENT FINANCING (TIF)			
REVENUE			
TAXES	\$ (12,442)	\$ (45,674)	\$ (54,000)
MISCELLANEOUS	(2,399)	-	-
TOTAL REVENUE	\$ (14,841)	\$ (45,674)	\$ (54,000)
EXPENSES			
INDIV & CONT SERV	\$ -	\$ 2,500	\$ -
PURCHASED SERVICES	12,500	43,174	54,000
TOTAL EXPENSES	\$ 12,500	\$ 45,674	\$ 54,000
Revenue Net Expenses	\$ (2,341)	\$ -	\$ -
CITY DONATIONS AND GIFTS			
REVENUE			
INTERGOVERNMENTAL REVENUE	\$ (1,675)	\$ -	\$ -
MISCELLANEOUS	(56,938)	-	-
TOTAL REVENUE	\$ (58,612)	\$ -	\$ -
EXPENSES			
MISCELLANEOUS	\$ 499	\$ -	\$ -
PURCHASED SERVICES	-	-	-
SUPPLIES	7,086	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENSES	\$ 7,585	\$ -	\$ -
Revenue Net Expenses	\$ (51,028)	\$ -	\$ -
DEBT SERVICE			
REVENUE			
TAXES	\$ (15,140,571)	\$ (14,687,187)	\$ (14,364,507)
INTERGOVERNMENTAL REVENUE	-	-	-
SPECIAL ASSESSMENTS	(1,453,409)	(1,715,000)	(2,140,000)
MISCELLANEOUS	(100,004)	(126,399)	(151,400)
OTHER FINANCING SOURCES	(47,304,424)	(1,363,495)	(3,573,006)
TOTAL REVENUE	\$ (63,998,408)	\$ (17,892,081)	\$ (20,228,913)
EXPENSES			
PURCHASED SERVICES	\$ 657,694	\$ 1,400	\$ 1,400
DEBT SERVICES	60,457,837	20,993,040	21,968,105
OTHER COSTS	-	-	-
TOTAL EXPENSES	\$ 61,115,530	\$ 20,994,440	\$ 21,969,505
Revenue Net Expenses	\$ (2,882,877)	\$ 3,102,359	\$ 1,740,592

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
PUBLIC PARKING			
REVENUE			
FEEES FOR SERVICES	\$ (2,900,271)	\$ (2,960,000)	\$ (3,108,500)
MUNICIPAL COURT	(158,026)	(210,000)	(210,000)
MISCELLANEOUS	(103,073)	(28,930)	(28,930)
OTHER FINANCING SOURCES	(950)	(500)	(500)
TOTAL REVENUE	\$ (3,162,320)	\$ (3,199,430)	\$ (3,347,930)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 567,614	\$ 657,672	\$ 667,635
ALLOWANCES/REIMBURSE	318	270	360
EMPL BENEFITS	181,397	190,145	191,678
UTILITIES	185,237	192,496	200,471
INDIV & CONT SERV	309,955	336,369	337,937
MISCELLANEOUS	10,570	19,850	19,850
INSURANCE	29,064	41,151	34,174
MAINTENANCE	96,503	352,268	331,877
RENTS	32,370	32,670	32,670
PURCHASED SERVICES	456,335	368,131	325,130
SUPPLIES	44,354	102,250	102,250
CAPITAL OUTLAY	-	-	-
DEBT SERVICES	527,337	1,015,266	501,402
OTHER COSTS	840,205	688,662	688,662
TOTAL EXPENSES	\$ 3,281,259	\$ 3,997,200	\$ 3,434,096
Revenue Net Expenses	\$ 118,939	\$ 797,770	\$ 86,166

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
INFORMATION TECHNOLOGY			
REVENUE			
LICENSES & PERMITS	\$ (26,110)	\$ (26,110)	\$ (26,110)
FEES FOR SERVICES	(3,413,692)	(3,875,865)	(4,025,278)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ (3,439,802)	\$ (3,901,975)	\$ (4,051,388)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 811,585	\$ 774,359	\$ 828,139
ALLOWANCES/REIMBURSE	1,812	2,340	3,780
EMPL BENEFITS	180,593	178,096	175,300
UTILITIES	128,495	167,923	167,923
INDIV & CONT SERV	568,713	601,067	750,916
MISCELLANEOUS	18,883	20,740	20,740
INSURANCE	11,514	11,514	11,514
MAINTENANCE	166,879	340,130	363,764
RENTS	695,980	555,693	615,191
PURCHASED SERVICES	258,368	326,996	407,154
SUPPLIES	105,572	212,542	181,387
CAPITAL OUTLAY	-	-	-
OTHER COSTS	812,664	702,897	725,000
TOTAL EXPENSES	\$ 3,761,059	\$ 3,894,297	\$ 4,250,808
Revenue Net Expenses	\$ 321,257	\$ (7,678)	\$ 199,420

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
FLEET MANAGEMENT			
REVENUE			
FEEES FOR SERVICES	\$ (1,416,503)	\$ (1,395,023)	\$ (1,410,000)
MISCELLANEOUS	(3,473)	(5,208)	(4,000)
TOTAL REVENUE	\$ (1,419,976)	\$ (1,400,231)	\$ (1,414,000)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 881,122	\$ 955,074	\$ 925,754
ALLOWANCES/REIMBURSE	1,074	1,080	1,620
EMPL BENEFITS	295,279	296,631	301,718
UTILITIES	55,968	64,475	66,975
INDIV & CONT SERV	4,871	6,450	7,200
MISCELLANEOUS	3,576	13,950	14,500
INSURANCE	10,031	7,393	6,150
MAINTENANCE	38,764	54,000	47,785
RENTS	6,949	18,500	31,050
PURCHASED SERVICES	16,737	16,400	4,400
SUPPLIES	57,397	69,380	70,950
CAPITAL OUTLAY	-	-	(0)
OTHER COSTS	(459)	60,000	40,000
CLEARING	317	-	-
TOTAL EXPENSES	\$ 1,371,625	\$ 1,563,333	\$ 1,518,102
Revenue Net Expenses	\$ (48,351)	\$ 163,102	\$ 104,102

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
WATER UTILITY			
REVENUE			
FEEES FOR SERVICES	\$ (28,407,406)	\$ (30,211,480)	\$ (29,855,149)
MISCELLANEOUS	(2,022,950)	(1,642,720)	(1,045,961)
OTHER FINANCING SOURCES	(4,002)	-	-
TOTAL REVENUE	\$ (30,434,358)	\$ (31,854,200)	\$ (30,901,110)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 5,669,570	\$ 6,229,302	\$ 5,415,279
ALLOWANCES/REIMBURSE	16,614	6,660	9,360
EMPL BENEFITS	685,421	(184,605)	1,636,765
UTILITIES	1,357,263	1,282,020	1,269,750
INDIV & CONT SERV	3,569,347	4,259,717	3,642,692
MISCELLANEOUS	42,396	70,000	37,600
INSURANCE	167,762	142,347	207,789
MAINTENANCE	685,723	576,500	770,392
RENTS	12,317	30,100	10,600
PURCHASED SERVICES	1,852,393	2,700,790	3,189,798
SUPPLIES	4,066,550	5,107,195	4,635,400
CAPITAL OUTLAY	1,805	-	-
DEBT SERVICES	4,098,428	4,496,660	4,300,000
OTHER COSTS	4,911,256	5,924,000	4,925,000
CLEARING	-	-	-
TOTAL EXPENSES	\$ 27,136,843	\$ 30,640,686	\$ 30,050,424
Revenue Net Expenses	\$ (3,297,515)	\$ (1,213,514)	\$ (850,686)

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
STORMWATER UTILITY			
REVENUE			
FEE FOR SERVICES	\$ (6,647,824)	\$ (6,586,500)	\$ (9,682,155)
MISCELLANEOUS	(79,300)	(120,000)	(90,100)
OTHER FINANCING SOURCES	24,332	-	-
TOTAL REVENUE	\$ (6,702,792)	\$ (6,706,500)	\$ (9,772,255)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 966,595	\$ 1,190,834	\$ 800,025
ALLOWANCES/REIMBURSE	784	549	540
EMPL BENEFITS	304,336	362,863	258,906
UTILITIES	13,913	16,950	18,250
INDIV & CONT SERV	421,437	742,755	743,577
MISCELLANEOUS	5,176	6,650	9,150
INSURANCE	17,381	12,615	11,062
MAINTENANCE	470,325	590,998	661,253
RENTS	16,439	68,100	65,700
PURCHASED SERVICES	801,598	757,075	1,291,644
SUPPLIES	164,401	268,900	280,303
CAPITAL OUTLAY	-	-	-
DEBT SERVICES	532,539	600,000	520,000
OTHER COSTS	1,031,096	1,364,366	1,146,000
OP TRANS	-	-	-
TOTAL EXPENSES	\$ 4,746,019	\$ 5,982,655	\$ 5,806,410
Revenue Net Expenses	\$ (1,956,773)	\$ (723,845)	\$ (3,965,845)

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
WASTEWATER FUND			
REVENUE			
LICENSES & PERMITS	\$ (105,965)	\$ (201,000)	\$ (137,860)
FEEES FOR SERVICES	(23,655,855)	(25,085,000)	(24,938,900)
SPECIAL ASSESSMENTS	(15)	-	-
MISCELLANEOUS	(410,948)	(310,000)	(431,300)
OTHER FINANCING SOURCES	(7,875)	-	-
TOTAL REVENUE	\$ (24,180,659)	\$ (25,596,000)	\$ (25,508,060)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 2,731,803	\$ 2,950,112	\$ 3,475,929
ALLOWANCES/REIMBURSE	1,939	1,611	2,340
EMPL BENEFITS	874,220	926,202	954,689
UTILITIES	1,631,507	2,007,656	1,818,250
INDIV & CONT SERV	2,362,468	1,896,479	2,228,122
MISCELLANEOUS	16,409	24,400	17,400
INSURANCE	84,265	100,010	81,263
MAINTENANCE	867,797	1,358,622	1,085,220
RENTS	58,159	59,060	59,600
PURCHASED SERVICES	2,921,674	3,041,354	3,086,500
SUPPLIES	1,101,132	1,626,250	1,368,050
CAPITAL OUTLAY	-	-	-
DEBT SERVICES	3,610,003	4,000,000	3,850,000
OTHER COSTS	6,562,010	6,280,864	6,655,659
TOTAL EXPENSES	\$ 22,823,385	\$ 24,272,620	\$ 24,683,022
Revenue Net Expenses	\$ (1,357,274)	\$ (1,323,380)	\$ (825,038)

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
RISK MANAGEMENT FUND			
REVENUE			
FEEES FOR SERVICES	\$ (11,091,894)	\$ (700,000)	\$ (916,703)
MISCELLANEOUS	(262,744)	(410,000)	(57,855)
TOTAL REVENUE	\$ (11,354,638)	\$ (1,110,000)	\$ (974,558)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 30,936	\$ -	\$ -
EMPL BENEFITS	11,575	-	-
UTILITIES	392	-	-
INDIV & CONT SERV	2,020,104	29,800	542,364
MISCELLANEOUS	2,570	-	-
INSURANCE	622,264	595,200	-
MAINTENANCE	65	-	-
PURCHASED SERVICES	10,961,577	75,000	150,036
SUPPLIES	92	-	-
CAPITAL OUTLAY	10,500	-	-
OP TRANS	-	-	-
CLEARING	415	-	-
TOTAL EXPENSES	\$ 13,660,489	\$ 700,000	\$ 692,400
Revenue Net Expenses	\$ 2,305,852	\$ (1,287,000)	\$ (282,158)
WORKERS COMP SELF INS			
REVENUE			
TAXES	\$ -	\$ -	\$ -
FEEES FOR SERVICES	-	(1,350,000)	(1,396,535)
MISCELLANEOUS	-	(115,000)	(187,377)
TOTAL REVENUE	\$ -	\$ (1,465,000)	\$ (1,583,912)
EXPENSES			
EMPLOYEE COMPENSATION	\$ -	\$ 46,405	\$ 46,363
ALLOWANCES/REIMBURSE	-	-	-
EMPL BENEFITS	-	12,382	13,263
INDIV & CONT SERV	-	330,000	258,203
MISCELLANEOUS	-	3,500	3,500
INSURANCE	-	700,000	700,000
MAINTENANCE	-	-	-
PURCHASED SERVICES	-	167,307	167,307
SUPPLIES	-	-	-
TOTAL EXPENSES	\$ -	\$ 1,259,594	\$ 1,188,637
Revenue Net Expenses	\$ -	\$ (205,406)	\$ (395,275)

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
EMPLOYEE HEALTH INSURANCE			
REVENUE			
FEEES FOR SERVICES	\$ -	\$ (8,681,840)	\$ (8,657,151)
MISCELLANEOUS	-	(28,000)	(14,698)
TOTAL REVENUE	\$ -	\$ (8,709,840)	\$ (8,671,849)
EXPENSES			
INDIV & CONT SERV	\$ -	\$ 1,360,000	\$ 1,310,719
PURCHASED SERVICES	-	10,210,000	10,185,961
TOTAL EXPENSES	\$ -	\$ 11,570,000	\$ 11,496,680
Revenue Net Expenses	\$ -	\$ 2,860,160	\$ 2,824,831
RISK MANAGEMENT RESERVE			
REVENUE			
MISCELLANEOUS	-	(5,000)	(2,814)
TOTAL REVENUE	\$ -	\$ (5,000)	\$ (2,814)
EXPENSES			
MISCELLANEOUS	\$ -	\$ -	\$ -
INSURANCE	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -
Revenue Net Expenses	\$ -	\$ (5,000)	\$ (2,814)
UNEMPLOYMENT COMP			
REVENUE			
FEEES FOR SERVICES	\$ -	\$ (116,500)	\$ (121,505)
MISCELLANEOUS	-	-	-
TOTAL REVENUE	\$ -	\$ (116,500)	\$ (121,505)
EXPENSES			
INDIV & CONT SERV	\$ -	\$ 12,000	\$ 12,000
PURCHASED SERVICES	-	200,000	276,412
TOTAL EXPENSES	\$ -	\$ 212,000	\$ 288,412
Revenue Net Expenses	\$ -	\$ 95,500	\$ 166,907

Fund Summaries

	Actual 2010	Estimate 2011	Adopted 2012
HUD GRANTS			
REVENUE			
INTERGOVERNMENTAL REVENUE	\$ (5,210,431)	\$ (3,983,627)	\$ (4,147,725)
MISCELLANEOUS	(251,090)	(54,500)	(590,132)
TOTAL REVENUE	\$ (5,461,521)	\$ (4,038,127)	\$ (4,737,857)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 715,719	\$ 722,015	\$ 687,515
ALLOWANCES/REIMBURSE	1,317	432	662
EMPL BENEFITS	169,659	187,697	194,754
UTILITIES	8,639	3,500	8,000
INDIV & CONT SERV	66,019	79,988	100,808
MISCELLANEOUS	26,404	12,029	19,393
INSURANCE	7,332	10,000	4,529
MAINTENANCE	1,479	6,000	5,529
RENTS	75,487	56,000	56,000
PURCHASED SERVICES	15,415	4,246	6,246
HUD GRANTS	4,375,669	2,944,220	3,638,213
SUPPLIES	61,027	12,000	16,207
CAPITAL OUTLAY	25,650	-	-
TOTAL EXPENSES	\$ 5,549,817	\$ 4,038,127	\$ 4,737,857
Revenue Net Expenses	\$ 88,296	\$ -	\$ -
OTHER GRANTS			
REVENUE			
INTERGOVERNMENTAL REVENUE	\$ (2,913,068)	\$ (1,011,520)	\$ (1,086,852)
MISCELLANEOUS	157,689	-	-
TOTAL REVENUE	\$ (2,755,379)	\$ (1,011,520)	\$ (1,086,852)
EXPENSES			
EMPLOYEE COMPENSATION	\$ 451,188	\$ 605,453	\$ 788,390
EMPL BENEFITS	65,925	170,657	256,590
INDIV & CONT SERV	366,898	196,198	36,667
MISCELLANEOUS	2,909	3,200	3,200
MAINTENANCE	6,614	-	-
PURCHASED SERVICES	815,182	1,884	1,884
HUD GRANTS	-	-	-
SUPPLIES	455,738	920	120
CAPITAL OUTLAY	32,000	-	-
CLEARING	(976)	-	-
TOTAL EXPENSES	\$ 2,195,478	\$ 978,312	\$ 1,086,852
Revenue Net Expenses	\$ (559,901)	\$ (33,208)	\$ -