



CITY OF TOPEKA, KS



2015 ADOPTED BUDGET

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CITY MANAGER'S LETTER



August 12, 2014

Honorable Larry Wolgast
Members of the Topeka City Council
215 SE Seventh
Topeka, Kansas 66603

Dear Mayor Wolgast and City Councilmembers:

The Governing Body has established budget priorities for the 2015 budget year, which are clearly reflected in the adopted budget.

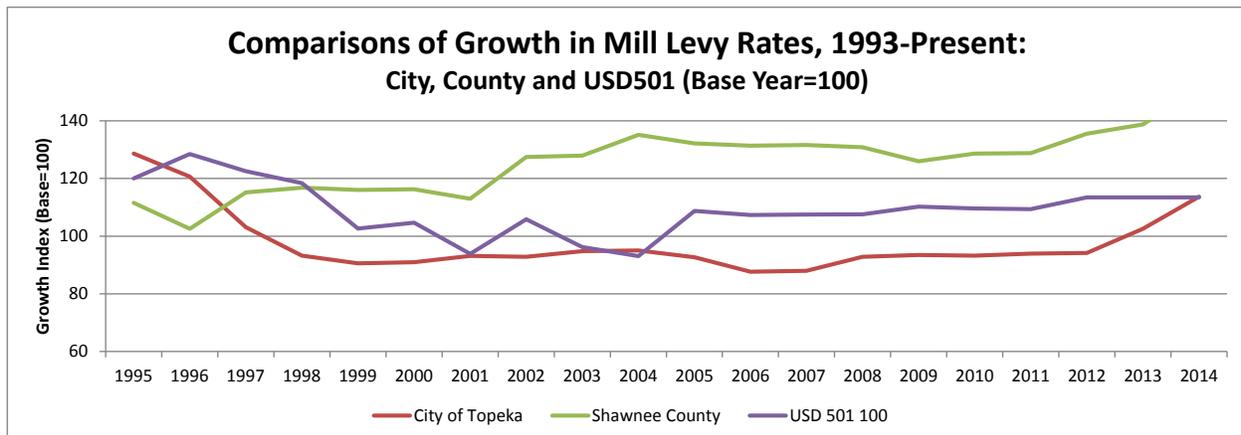
The 2015 general fund adopted budget presents a balanced, fiscally sustainable model for not only 2015 but also the next 5 years. The City is slowly recovering from a deep recession which has impacted both the City and residents. The Council has made difficult decisions in prior years to raise revenues and manage expenditures. Because of this diligence, the 2015 budget is able to strategically direct resources towards the Governing Body's 2015 budget priorities: continue enhancing its commitment to developing neighborhoods; continuing a commitment to public safety; fiscal sustainability; and investing in infrastructure.

General Fund

Continued Impacts of Recession

The City of Topeka, like all other municipalities, continues to be impacted by the effects of the "Great Recession." While we have seen some growth in recent years, sales tax collections are close to attaining 2008 pre-recession levels and continue to be volatile. However the adopted budget does include a 1% increase in sales tax revenues based on recent history and conservative projections. The City's assessed valuation remains below pre-recession levels, however Property Tax revenues are projecting to increase due primarily to an increase in commercial property and new construction. These two funding sources combine to provide more than six out of every ten dollars of revenue to the General Fund.

In 2014, the City Council increased the mill levy to support the General, Debt Service, and Special Liability funds. This difficult decision has put the City in a position to make modest investments in targeted priority areas and meet prior obligations. ***The adopted 2015 budget does not include an increase to the mill levy.***





Budget Challenges, Short and Long Term

The 2015 adopted budget was built with the 2014 budget as a base, and added in contractually obligated or fixed cost increases. These cost increases outpaced revenues, which meant the City needed to reallocate some costs to absorb the increases.

Personnel is the biggest driver of the budget. The significant unionization of the City's labor force makes forecasting salary and benefits costs a challenge. At the time when the budget was built, only two of the City's seven bargaining units had a settled contract for FY15. The bargaining unit with the largest impact on general fund spending—the Fraternal Order of Police (FOP)— already had settled contracts for 2015 which gave steps to employees, impacting wages and benefits. The Fire union (IAFF) also has a signed contract which includes approximately 3% steps and associated benefits.

Public safety retirements, as well as retirements of non-sworn City staff from across the organization, will challenge budgetary balance as the City makes lump-sum payments to retirees for their accrued vacation and sick leave. Although the City imposes an internal levy on departments to fund a central reserve for the purpose of offsetting these costs, that fund ended FY12 with a negative fund balance and a wave of retirees eligible for full retirement in 2015 could generate costs double or triple the funds set aside to cover them. Because of the large amount of retirements expected for the next few years, the City Council approved the creation of the Employee Separation Fund in 2013, funded through bond proceeds, to cover costs associated with employee separations and retirements. Once these funds are spent, the City will utilize the existing retirement reserve fund.

Besides personnel costs, other short term factors which played into budget development were cost of external gas and electric utility rates, cost of commodities such as fuel, changes in health care benefits, and technology needs which change annually.

Operating Department Budgets

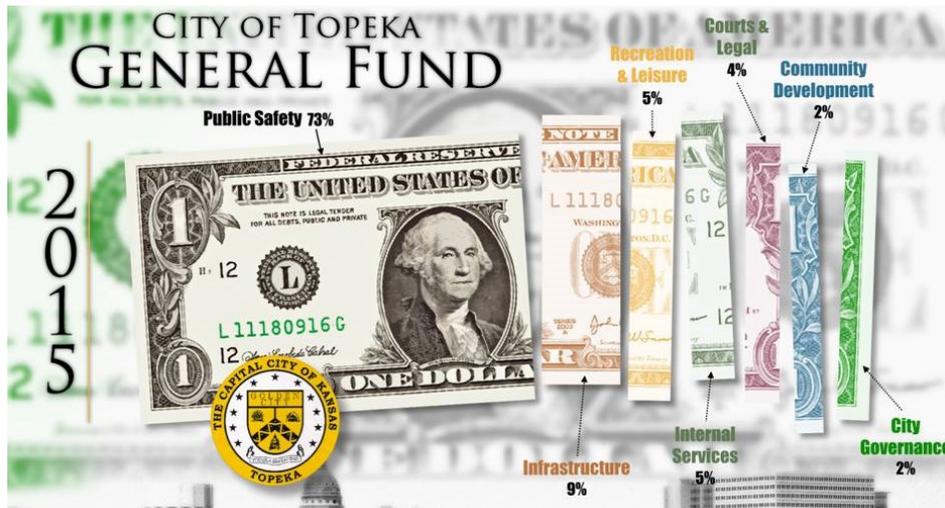
Direction to City departments was to construct a status quo budget for 2015, maintaining programming and services at 2014 levels and reflecting any mandatory increases in expenditures. Even standing still, however, the cost of City operations increases. Fixed rising expenditures included full time salary and benefits like KPERS and KP&F, increases in insurance premiums, and increases to support infrastructure like City fleet and facilities. All told, even with a stay-the-course budget, general fund expenditures will increase for FY15 by an estimated \$1.9m million over the 2014 budget.

The general fund revenue base for FY15 is projected to grow approximately \$500,000 over the FY14 estimate and \$2.2m over the 2014 budget. Both property tax and sales tax, the two largest revenue sources, are projected to grow slowly in 2015. In addition, revenue related to building permits is projected to increase which reflects a recovering construction economy. As mentioned earlier, more than six out of every ten general fund dollars is generated from property and sales taxes.

GENERAL FUND DIGEST (Dollars in Millions)				
	FY13 Actual	FY14 Budget	FY14 Estimate	FY15 Adopted
Revenues	\$ 84.92	\$ 86.25	\$ 87.30	\$ 88.46
Expenditures	(80.35)	(86.25)	(83.82)	(88.46)
Revenues Over/(Under)				
Exps.	\$ 4.57	\$ 0	\$ 3.47	\$ 0
Beginning Fund Balance	\$ 5.49	\$ 7.01	\$ 10.06	\$ 13.53
Ending Fund Balance	\$ 10.06	\$ 7.01	\$ 13.53	\$ 13.53



This chart illustrates the proportions of the General Fund allocated to each City focus area.



Addressing 2015 Council Budget Priorities

Due to this modest increase in revenues and reallocation of resources, the adopted budget is able to address the Council's stated 2015 budget priorities by strategically directing resources to the following priorities. These priorities remain the same as the 2014 budget priorities. It is believed that each of the additions below will enhance service levels in each of the priority areas.

Continue a commitment to developing neighborhoods

The Police Department budget adds 2 property maintenance inspectors by reallocating existing FTE's and dollars.

The budget continues funding levels for neighborhood infrastructure programs.

Continue a commitment to public safety

The aforementioned property maintenance inspectors will contribute to both neighborhoods and public safety.

The Police Department budget includes an additional Police Officer by utilizing existing lieutenant FTE.

The Fire Department budget maintains current service levels.

Fiscal sustainability

The budget and 5 year forecast maintain at least a 10% fund balance.

The proposed General Fund budget is balanced, with revenues exceeding expenditures.

Investing in infrastructure

The budget increases internal service fund contributions to fleet and facilities to maintain our existing infrastructure.

The budget continues funding in infrastructure programs in Public Works and other Departments.

To inform their budget priorities, the Council held 3 open public budget meetings giving citizens input into the 2015 budget. Residents could give input by attending the meeting or were also able to indicate their budget priorities using an online poll.



Other Fund Discussions

In addition to the General Fund, the City budgets for 30 other funds. Major issues in other funds are highlighted below.

The City will be changing the basis of budgeting from GAAP basis to Cash basis, which will have the greatest impact on the other funds. A summary of these changes is included later in the budget book.

Utility Funds

The combined utilities fund includes Water, Wastewater and Stormwater. In the adopted budget, expenditures in these funds continue to outpace revenues. This budget assumes flat revenue growth in 2015 since rate decisions were unknown at the time the budget was adopted. Expenditures reflect necessary increases in operations and maintenance, and prioritize using cash for projects where possible. In addition, this year the budgets will be presented on a Cash-Basis vs. GAAP basis which increases the overall budgeted expenditures. Despite the increased budgeted expenditures, these utility funds have realized these expenditures in the past, we just have not been budgeting for them in this manner.

Internal Service Funds

Internal service funds including Information Technology, Fleet and Facilities are funded through charges to City departments in all funds. Cash needs for all funds continue to grow, so contributions to these funds are increasing across the board. Where possible, these funds pay cash for non-recurring capital items. These funds are also impacted by the change to the cash-basis budgeting.

Risk Funds

The environment for risk management and insurance funds is constantly changing. These funds have been updated to reflect increased costs for insurance across the board. In 2015, the adopted Health Fund budget introduces the concept of a wellness program and clinic to serve City employees (contingent on ratification of the Unions), with first year costs partially funded by employees. This will have an upfront cost which will realize long-term savings.

Debt Service Fund

In the debt service fund, the City will issue bonds in the fall of 2014 to finance completed outstanding general obligation projects. Under the current five year forecast for the debt service fund, the City is planning to structure future bond sales for General Obligation Bonds in 2015 and beyond on a 15 year flat payment schedule. Moving to a 15 year payment schedule will generally lower interest payments on projects over the life of the term by approximately 6%, a flat payment schedule will assist with repayment of principal faster, reducing the City's outstanding debt quicker and assist with future debt planning and projections by having consistent payments throughout the term of the bond. Short term, it is projected that the fund balance in the debt service fund will decrease from 16.03% in 2015 to 8.31% in 2018, however moving forward in 2019 the fund balance is expected to increase as existing debt is retired and assessed valuation growth increases.



Budget Review

This budget book assisted the City Council's review of the budget by focusing on the changes in the 2015 budget over the 2014 budget. A summary sheet in the beginning of the budget book lays out all of the major impacts to the 2015 budget.

After a series of Budget Committee meetings in May and June, the City Council recommended to the Governing Body this 2015 budget. The Governing Body adopted the budget on August 12, 2014.

The following pages are similar to what has been presented in the past—overviews of each department followed by descriptions and budgets for each program, or division, within the departments. In addition summaries of budgeted funds are included in the back of the book.

By working together we have jointly set a new course for the City, one that provides a more sustainable mix of revenues and expenditures. Given the slow growth in the growth of the revenue base and the much more significant growth in the expenditure base, finding ongoing sustainable solutions to balance the budget will continue to be a challenge. City department heads, though, are highly attuned to the difficulty of the situation; we are ready to assist the City Council in making difficult decisions.

Respectfully submitted,

A handwritten signature in black ink that reads "Jim Colson". The signature is written in a cursive style.

Jim Colson
City Manager



Reviewing the City Budget

The City budget is one of the most important policy documents adopted by the City Council each year. This section is provided as a resource to help the reader understand how to use the budget as a reference document. The Fiscal Year 2015 City of Topeka Budget document is organized into various sections, each highlighting different information and areas of interest.

Below is a high level summary that provides a starting point for those who are new to the Topeka budget process:

Introduction

While it is hard to analogize the City's financial management to that of a household, the reader should think of the City's budget more like a collection of checking accounts rather than a single one. The City maintains more than 40 of these accounts—"funds"—each considered a separate accounting and reporting entity. Some funds are required by generally accepted accounting principles; some are required by State law; some the City creates for its own internal financial management. Kansas law does not permit cities to spend money they do not have, except for properly authorized debt transactions. As a result, the resources available to the fund—balances carried over plus current year revenues—must equal or exceed planned expenditures.

Budget Overview

The Budget Overview includes an overview of revenues and expenditures. Revenues are the basis of the City's budget. Since the City is generally required to provide balance in each fund, resources available and expenditures must align at the end of the year. The Revenue Section provides an overview of various estimates of the City's major sources of revenue for FY 2015, including property taxes, sales taxes, motor vehicle taxes, franchise fees and user fees.

The General Fund is the main operating fund of the City and includes many basic functions of City government. This fund is used to account for all financial resources not included in other funds. 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. Since the general fund contains many core services, this budget book provides a more detailed General Fund summary section. Other funds are discussed in the Fund Summary section.

Departmental Budgets

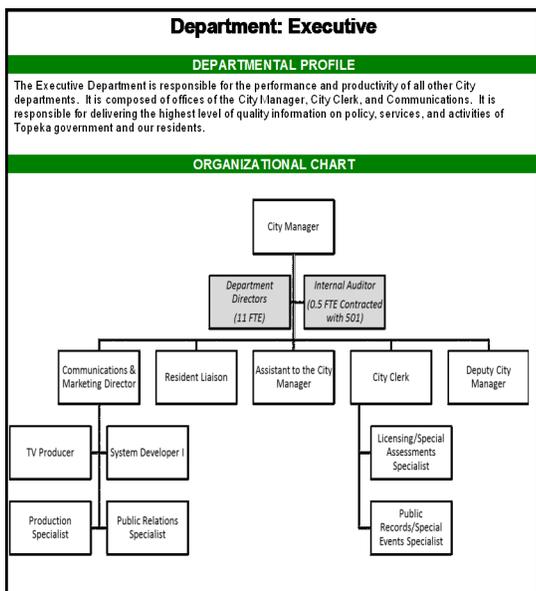
Operationally, the City is organized into a number of departments. Some of these—Police and Public Works, for instance—are very visible in the community. Others, like Administrative & Financial Services and Human Resources, primarily serve other City departments. Many department budgets cross and use multiple funds in order to track department operations; the City has chosen to organize its budget functionally by department.



Departmental Presentations

Each department's presentation begins with an overview of the department's resource allocation and a pie chart of expenditures.

This section also includes the sources of funding for that department, as well as a personnel breakdown.



Following the budget overview is a summary page that displays the department's description and organizational chart.

For larger and more complex departments, the reader will find additional summary pages for each division, which includes the division's profile, expenditure summary, prior-year accomplishments, upcoming goals and performance measures. The City of Topeka is embarking in a new strategic plan and performance measurement process, and plans to finally integrate performance measures and data into City operations.

Department: Executive

EXPENDITURE SUMMARY				
	2012	2013	2014	2015
EXPENDITURES	Actuals	Actuals	Budget	Budget
Personal Services	\$ 639,553	\$ 637,391	\$ 951,134	\$ 961,625
Contractual Services	163,054	236,707	246,283	252,952
Commodities	4,524	8,663	100,760	108,445
Total	\$ 807,131	\$ 882,761	\$ 1,298,177	\$ 1,323,022

2015 Budgeted Expenditures

FUNDING SOURCE BREAKDOWN				
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
General Fund	\$807,131	\$882,761	\$1,298,177	\$1,323,022

PERSONNEL SUMMARY				
	2012	2013	2014	2015
Full-Time FTEs	7	8	11	12
Part-Time FTEs	0.4	0	0	0
Total	7.4	8	11	12

Division: City Manager

DIVISION PROFILE

The City Manager's Office is responsible for ensuring the effective implementation, administration and evaluation of City programs established through the policy directives of the Governing Body, serving as a resource for citizens and neighborhood groups, providing vision and leadership, strategic planning, and preparation of the annual operating budget and capital improvement project program.

EXPENDITURE SUMMARY				
	2012	2013	2014	2015
EXPENDITURES	Actuals	Actuals	Budget	Budget
Personal Services	\$ 465,826	\$ 455,992	\$ 491,836	\$ 491,447
Contractual Services	122,558	163,361	152,968	145,949
Commodities	2,784	5,969	11,500	19,100
Total	\$ 591,168	\$ 625,342	\$ 656,304	\$ 656,496

2015 GOALS	2014 ACCOMPLISHMENTS
<ul style="list-style-type: none"> Create a service-oriented culture in City government Project a positive image of City government and enhance public trust Enhance public perception of Topeka as a more enjoyable place to live Use proactive information and education to anticipate and address customer needs 	<ul style="list-style-type: none"> Implemented a new finance team government Led a process to recommend a structurally balanced budget Provided staff support to all City Council meetings and City functions

PERFORMANCE MEASURES

- Develop a monthly project report
- Prepare and present city manager's proposed budget to the governing body by June
- Respond to e311 inquiries and citizens' complaints within 48 hours
- Conduct annual performance evaluations by August 2015
- Conduct at least two meetings with employees in order to communicate progress and decisions



Introduction



2015 Budget Calendar

Each year the budget calendar is modified slightly, but ultimately the budget must always be adopted by August 25th. Below are the budget calendar events that impact the public and City Council. However, staff start working on the budget in January and collect Department request through the Spring.

Event	Date
Present 2013 YE, 5 Year Forecast, & 2015 Budget Process Kick Off	4/15/2014
2015-2019 CIP Proposed-Discuss GO Bond and Other Projects	5/6/2014
2015-2019 CIP Proposed-Discuss Utility Projects	5/13/2014
2015-2019 CIP and 2015-2017 CIB Adopted	5/20/2014
Public Engagement Event/Budget Committee Meeting #1	5/27/2014
Public Engagement Event/Budget Committee Meeting #2	5/28/2014
Public Engagement Event/Budget Committee Meeting #3	5/28/2014
Present Public Engagement Results to City Council	6/3/2014
City Manager releases budget to Council; Budget Committee Meeting #4	6/14/2014
Budget Committee Meeting #5	6/16/2014
Budget Committee Meeting #6	6/24/2014
City receives budget revenue estimates from County / State	7/1/2014
Council finalizes budget	7/15/2014
Setting Mill Levy Cap and Publication	7/15/2014
Public Hearing	8/12/2014
Council Adopts budget	8/12/2014
Budget must be adopted.	8/25/2014

The calendar is always available to the public at www.topeka.org/budget.

The screenshot shows a 'Documents' section with the following links:

- Supplement #2: Q&A from 6/24 Budget Committee Meeting
- Supplement #1: Q&A from 6/14 and 6/16 Budget Committee Meetings
- Updated 2015 Contractual & Social Services Grant Allocations 6/16/2014
- 2015-2019 Adopted Capital Improvement Plan

The 'Calendar' link is circled in red, and a red arrow points from the text above to it. Below the links is a table with columns for event name, date, and time.

Event	Date	Time
Present 2013 YE, 5 Year Forecast, & 2015 Budget Process Kick Off	4/15/2014	Tuesday 6:00 P.M.
2015-2019 CIP Proposed- Discuss GO Bond and Other Projects	5/6/2014	Tuesday 6:00 P.M.
2015-2019 CIP Proposed- Discuss Utility Projects	5/13/2014	Tuesday 6:00 P.M.
Public Engagement Event/Budget Committee Meeting #1	5/27/2014	Tuesday 6:00 P.M.
Public Engagement Event/Budget Committee Meeting #2	5/28/2014	Wednesday 11:00 A.M.

BUDGET OVERVIEW



Expenditure Summary: By Fund

The 2015 budget reflects a change from GAAP basis budget to cash basis, which is described in more detail later in the book. The change in budgeting methodology caused the overall budgeted expenditures to increase, however the City was already realizing these expenditures, just not in budgeted accounts. Below is an all funds summary of expenditures, followed by more discussion of the General Fund.

Fund	GAAP BUDGET			CASH BASIS
	2012 Actual	2013 Actual	2014 Budget	BUDGET 2015 Adopted
General Fund	79,828,080	81,035,550	92,254,202	90,924,879
Downtown Business Improvement (BID)	150,201	158,530	186,542	186,276
Court Technology	-	15,084	50,000	45,000
Special Alcohol	668,977	580,973	600,000	600,000
Alcohol and Drug Safety	62,673	60,595	62,181	58,401
Parkland Acquisition	283,747	42,499	-	-
Law Enforcement	216,976	330,708	632,889	550,000
Special Liability	487,015	666,699	1,065,542	1,531,241
Transient Guest Tax	1,954,304	2,424,310	2,500,000	2,463,358
Employee Separation Fund	-	500,640	600,000	1,000,000
Retirement Reserve	891,490	298,807	900,000	900,000
KP&F Equalization	168,087	167,466	300,000	300,000
Neighborhood Revitalization	-	-	150,000	150,000
Historic Preservation	309,828	14,749	156,278	149,038
Countywide Half Cent Sales Tax (JEDO)	8,599,414	6,168,683	3,502,500	8,487,958
Special Highway (Motor Fuel)	5,050,607	6,062,905	6,571,331	6,515,292
Citywide Half Cent Sales Tax	9,902,376	15,235,808	15,765,454	16,370,047
Tax Increment Financing	172,658	357,673	172,625	192,450
Community Improvement Districts	5,925	81,283	119,200	262,210
Debt Service	48,709,171	39,495,841	22,587,983	24,430,765
Parking	3,038,680	3,143,793	3,757,882	3,106,817
Information Technology	3,380,952	3,661,314	3,419,032	3,460,732
Fleet	1,391,764	1,737,055	1,842,598	1,907,545
Facilities	-	1,622,262	1,587,058	1,466,652
Water	30,266,559	30,731,445	33,248,615	40,349,769
Stormwater	4,729,440	5,242,586	6,021,561	9,950,304
Wastewater	23,821,087	25,125,585	26,136,040	28,589,198
Insurance	1,850,347	868,670	946,300	1,253,300
Worker's Comp	2,247,973	1,321,978	1,620,254	1,392,194
Health Insurance	8,174,673	7,755,526	9,915,071	9,915,071
Risk Management Reserve	1,500	1,736	1,500	1,500
Unemployment	146,514	109,015	135,000	135,000
Grand Total	236,511,015	235,019,767	236,807,637	256,644,996

BUDGET OVERVIEW



Below is a summary of the most significant increases and decreases to the General Fund *operating* budget. The overall budget grew by \$2.2m, and necessary expenditure increases were absorbed by reallocating resources and a slight growth in revenue.

General Fund Budget Overview				
	2014 Budget	2015 Budget	Increase	
Revenue	86,251,374	88,466,317	2,214,943	
Expenditures	86,251,374	88,466,317	2,214,943	
Net	-	-	-	
Significant Impacts to the 2015 General Fund Budget				
	2014 Budget	2015 Budget	Increase	
Significant Expenditure Increases				
Full Time Salaries (Cost of Contractually Obligated Wages and 1% for all else)	45,147,628	46,514,736	1,367,108	
KP&F: Employer Contribution	6,792,082	7,486,589	694,506	
Police Department Employee Benefits	112,278	668,026	555,748	
Facilities Fee (Internal Service Fee)	823,596	1,134,806	311,209	
Retirement Reserve Fund Contributions	512,756	886,842	374,087	
Police Vehicle Lease	600,000	900,000	300,000	
Lawson Upgrade	-	183,100	183,100	
Fleet Fee (Internal Service Fee)	913,083	1,043,296	130,213	
Intellitime Fee	3,866	121,072	117,206	
KPERS: Employer Contribution	1,165,037	1,270,644	105,607	
City elections	25,000	120,000	95,000	
Electricity	2,272,951	2,356,359	83,408	
Addition of Mgmt Analyst	-	64,584	64,584	
Support of Topeka Performing Arts Center	364,981	424,359	59,378	
Property Insurance	128,496	181,283	52,787	
2 Additional Property Maint Inspectors	-	49,712	49,712	
Significant Expenditure Decreases				
Natural Gas	212,905	139,837	(73,068)	
Change 1 Lieutenant to Police Officer	138,049	62,245	(75,804)	
Employee Comp Standby Pay	378,845	299,645	(79,200)	
Motor Fuel	1,011,885	888,414	(123,471)	
Temporary Employees	234,596	103,726	(130,870)	
Employer Contribution to Health Insurance	5,105,568	4,776,019	(329,550)	
Holiday Pay	1,512,612	1,137,666	(374,946)	
Parks & Recreation Contract Decrease	2,004,757	1,002,378	(1,002,379)	
Significant Revenue Impacts				
Sales Tax	27,199,930	28,773,637	1,573,707	
Property Tax (Property and Auto)	26,251,471	26,772,505	521,034	
Payments in Lieu of Taxes	6,957,992	7,282,854	324,862	
Development Services Permits	650,000	820,000	170,000	
Franchise Fees	13,888,175	13,401,541	(486,634)	

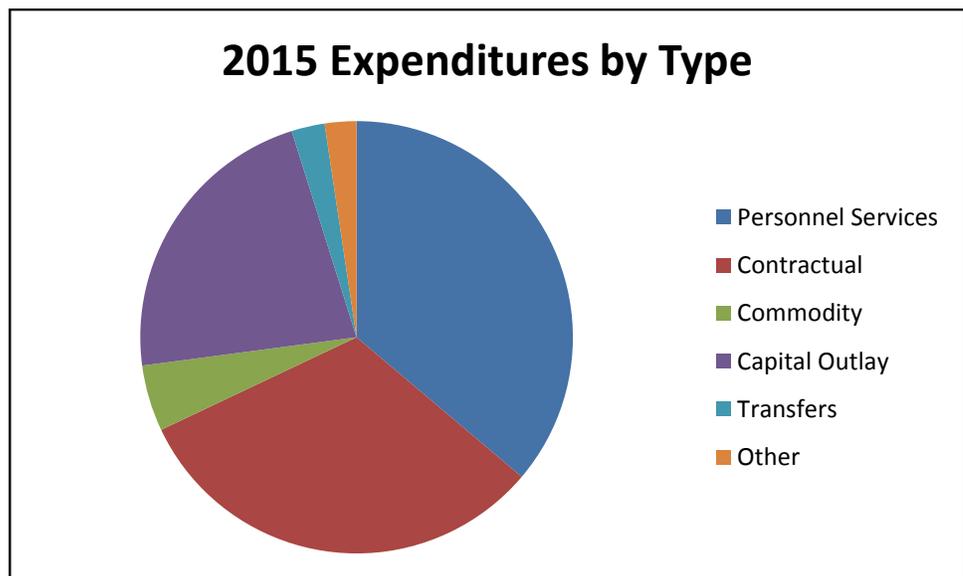


Expenditure Summary: By Category

Funds are budgeted into major categories which are further defined in the Glossary:

- Personnel Services (wages and benefits);
- Contractual Services (payments for services);
- Commodities (items and goods);
- Capital Outlay (major equipment or infrastructure purchases);
- Transfers (movement of funds from one fund to another);
- Other (i.e. contingency and depreciation).

2015 Expenditure Summary by Category		
Personnel Services		92,836,550
Contractual		81,560,716
Commodity		12,709,684
Capital Outlay		57,078,391
Transfers		6,371,237
Other		6,088,417
Total	\$	256,644,996



BUDGET OVERVIEW



Revenue Summary: By Fund

The revenue estimated to finance the 2015 budget totals \$230 million. This includes revenues for the General Fund, Special Revenue funds, Internal Services funds, and Enterprise funds. Detailed fund sheets with category detail for all revenue and expenditures are found throughout the adopted book.

Fund	2015 Adopted
General	88,466,327
Debt Service	21,112,651
Special Liability	842,109
Downtown Business Improvement District (BID)	186,276
Special Highway	5,750,194
Special Alcohol and Drug	520,045
Alcohol & Drug Safety	74,800
Law Enforcement	276,500
Transient Guest Tax	2,463,358
Retirement Reserve	1,131,913
KP&F Rate Equalization	-
Employee Separation	-
Neighborhood Revitalization	35,000
Historical Asset Tourism	149,038
Countywide Half Cent Sales Tax (JEDO)	8,487,958
Citywide Half Cent Sales Tax	14,240,000
Tax Increment Financing	235,495
Court Technology	52,785
Community Development	262,210
Water	30,867,027
Stormwater	6,694,581
Wastewater	25,054,792
Public Parking	3,221,206
Facilities	1,493,058
Fleet	1,980,000
IT	3,656,564
Insurance	1,053,862
Worker's Comp	2,319,336
Health	10,243,692
Risk Reserve	3,000
Unemployment	156,847
Total	231,030,625

BUDGET OVERVIEW



Revenue Summary: By Category

The revenue estimated to finance the 2015 budget totals \$230 million. Below is a 4 year history of actual revenues by type. The variations year by year can usually be explained by a change in the way the City accounted for something; an increase in rates or fees; an increase in forecast assumptions; or a major revenue influx, like General Obligation bond refunds.

Revenue Type	GAAP BUDGET			CASH BASIS BUDGET
	2012 Actual	2013 Actual	2014 Budget	2015 Adopted
Property Tax	32,467,537	35,089,011	39,733,116	40,092,762
Motor Vehicle Property Taxes	3,302,892	3,313,921	3,264,568	3,812,470
Sales Tax	49,089,889	50,361,535	49,170,930	51,796,944
Transient Guest Tax	1,950,933	2,314,781	2,450,000	2,336,540
Payment in Lieu of Taxes	5,760,746	7,359,716	7,254,992	7,563,854
Licenses and Permits	1,677,337	1,379,073	1,241,006	1,323,732
Gas Franchise Fee	2,220,178	2,774,991	3,380,000	3,116,236
Electric Franchise Fee	7,372,934	7,768,506	8,492,525	8,255,957
Cable Franchise Fee	1,961,500	1,995,483	2,015,650	2,039,348
Intergovernmental	1,911,696	5,185,282	1,302,204	1,711,249
Motor Fuel Taxes	5,807,499	5,716,005	5,700,170	5,402,406
Fees for Services	23,271,703	28,215,890	30,006,839	29,998,076
Parking User Fees	2,969,134	2,909,291	2,912,611	2,952,182
Water User Fees	30,353,690	26,354,351	26,914,214	26,914,214
Stormwater User Fees	6,543,551	6,601,471	6,521,197	6,521,197
Sewer User Fees	24,140,507	23,435,808	24,055,600	24,055,600
Fines and Court Costs	2,984,695	3,220,299	3,496,523	3,537,608
Other	39,544,427	31,483,403	10,083,985	9,600,250
Total	243,330,851	245,478,816	227,996,132	231,030,625

BUDGET OVERVIEW



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

- Informed/Expert Judgment (e.g. the advice of a departmental subject matter expert)
- Deterministic Techniques (e.g. formulaic revenues)
- Time Series Techniques (e.g. moving averages)

Estimates from the State of Kansas and Shawnee County (e.g. transfer payments, property valuation estimates)

Additional resources include information from the State of Kansas Consensus Revenue Estimating Group, the Demographic Appendices in *The Governor’s Budget Report*, *Kansas Tax Facts*, the *Budget Tips* put out by the League of Kansas Municipalities, economic data available from the U.S. Dept. of Labor and other federal agencies, and input from local business and tourism agencies.

Major Revenue Sources

General Property Taxes

Funds: General Fund, Special Liability, Debt Service, TIF

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. 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 and national economy. A majority of states experienced extreme budget difficulties with declines in property valuations during the global credit crisis. Despite this experience, because of its historic stability, the property tax remains a mainstay in the revenue structure of most local governments.

Projection Analysis:

Each year the County Appraiser evaluates property and applies an increase or decrease based on the market. Typically, during the budget process, 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 in November, which alters slightly the mill levy necessary to fund the budget.

Annual Property Tax Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 31,401,440	\$ 33,993,558	\$ 39,010,746	\$ 39,194,271

BUDGET OVERVIEW



Sales Taxes Funds: General Fund, Countywide and Citywide Special Sales Tax, Debt Service, CID

Sales tax is the principal non-property tax revenue source available to cities in Kansas. The rate in Topeka is currently 8.95%, with 1% going to City General Operating and 0.5% going towards the Street Sales Tax Fund.

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.

Projection Analysis:

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 recent recession is the biggest unknown affecting sales tax estimates. Collections appear to be slowing as economic growth remains anemic and the State Consensus Revenue Forecasting Team sees continued weakness in collections at the State level over the next year.

Annual Sales Tax Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 49,089,889	\$ 50,361,535	\$ 49,170,930	\$ 51,796,944

Motor Fuel Taxes

Motor Fuel Tax is charged and collected by the State of Kansas as a fixed rate per gallon of gas sold. Total state collections are distributed to Kansas cities and counties pursuant to state law and must be used for highway purposes. Gas tax collections are highly sensitive to gas prices. As gas prices rise, demand declines, reducing City tax collections.

Funds: Street Fund

Projection Analysis:

The City's FY15 revenue estimate is based upon estimated distributions to the City produced by the League of Kansas Municipalities and County estimates.

Annual Motor Fuel Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 5,823,915	\$ 5,732,398	\$ 5,716,574	\$ 5,418,810

Motor Vehicle Property Taxes

Most motor vehicles are subject to personal property taxes paid at the time of annual registration. Kansas law requires the distribution of motor vehicle taxes among the State and all taxing subdivisions. 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—in proportion to each fund's share of the total property tax levy in the prior year.

Funds: General Fund, Special Liability, Debt Service

Projection Analysis:

The County Treasurer notifies the City of the subsequent year's estimate prior to May 10th. The estimate is based on prior year values.

Annual Motor Vehicle Tax Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 3,726,780	\$ 3,736,681	\$ 3,264,568	\$ 3,639,726

BUDGET OVERVIEW



Electric Franchise Fees

Funds: General Fund

Electric franchise fees are applied to the gross receipts of electric utilities operating with the City. Currently, the fee for both electric utilities is 6%. Electric Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, as well as modifications to electric rates permitted by the Kansas Corporation Commission.

Projection Analysis:

City collections of this revenue source have benefited from rate increases imposed by the utilities in recent years. The franchise fee for the electric utilities was increased from 5% to 6% in 2014.

Annual Electric Franchise Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 7,372,934	\$ 7,765,507	\$ 8,492,505	\$ 8,255,957

Gas Franchise Fees

Funds: General Fund

Gas franchise fees are applied to the gross receipts of natural gas utilities operating with the City. Currently, the fee for the sole natural gas utility in Topeka is 5%. Gas Franchise Fees are dependent on the number of users and usage. This revenue source is affected significantly by changes in the weather, changes in the price of wholesale natural gas, as well as modifications to natural gas rates permitted by the Kansas Corporation Commission.

Projection Analysis:

Collections have rebounded in recent months resulting from more typical winter conditions and a rebound in wholesale natural gas prices. The FY15 projection is below the FY14 budget to be more in line with expected actuals.

Annual Gas Franchise Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 2,220,178	\$ 2,774,991	\$ 3,380,000	\$ 3,116,236

Cable Franchise Fees

Funds: General Fund

Cable franchise fees are applied to the gross receipts of cable television utilities operating with the City. Currently, the fee for cable providers in Topeka is 5%. Cable franchise fees are dependent on the number of users and the level of service demanded by those users. This revenue source is impacted primarily by changing viewer habits, such as some users "cutting the cord" and dropping cable service, and the increasing costs of cable service over time.

Projection Analysis:

The FY15 projection is below the FY14 budget to be more in line with expected actuals.

Annual Cable Franchise Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 1,345,998	\$ 1,344,573	\$ 1,400,000	\$ 1,395,222

BUDGET OVERVIEW



Licenses and Permits

Funds: General Fund, Law Enforcement

The City offers various licenses and permits for specific services in throughout the City. For instance, liquor licenses, special events, dog licenses and permits for new developments. Both building permits and business licenses were severely impacted by the downturn in the economy. Building permits have rebounded strongly in recent months.

Projection Analysis:

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. An increase to building permits and development service fees have been included in FY15 due to rebounding construction and permit activity.

Annual License and Permits Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 1,529,714	\$ 1,253,586	\$ 1,241,006	\$ 1,323,732

Water User Fees

Funds: Water Fund

User fees 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. Customers that are city residents pay a lower rate than those outside the city limits.

Projection Analysis:

Water division staff produces estimated revenues based upon approved rates, the number of users and predicted usage. The City Council establishes the City's water rates and has not yet approved any change for FY15.

Annual Water Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 30,353,690	\$ 26,354,351	\$ 26,914,214	\$ 26,914,214

Wastewater User Fees

Funds: Wastewater Fund

User fees 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. Customers that are city residents pay a lower rate than those outside the city limits.

Projection Analysis:

Water Pollution Control division staff produce estimated rates based upon approved rates, the number of users and predicted usage. The City Council establishes the City's wastewater rates and has not yet approved any change for FY15.

Annual Wastewater Fee Revenues			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 24,140,962	\$ 23,431,057	\$ 24,005,600	\$ 24,005,600

BUDGET OVERVIEW



Stormwater User Fees

Funds: Stormwater Fund

User fees 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 amount of impervious service, and other factors to determine the rate level necessary to support a particular revenue stream. This fee is only charged to in-city residents.

Projection Analysis:

Water Pollution Control division staff produce estimated rates for the Stormwater Utility based upon approved rates, the number of users and estimated impervious share. The City Council establishes the City's stormwater rates and has not approved any change for FY15.

Annual Stormwater Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 6,543,551	\$ 6,601,471	\$ 6,521,197	\$ 6,521,197

Fines and Costs

Funds: General Fund, Law Enforcement, Court Technology

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.

Projection Analysis:

These are based off of estimates and revenues from previous years. The municipal court judge indicates that higher revenues also result from more rigorous collection policies.

Annual Fine Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 2,650,482	\$ 2,948,120	\$ 3,171,000	\$ 3,107,215

Parking Fees

Funds: Parking Fund

The City of Topeka owns eight parking garages. Garage stalls are either leased or funded by hourly fees. Currently rates are set to more-or-less ensure a breakeven operation in the Parking Fund.

Projection Analysis:

This revenue is based off of expert based estimation based off of trends, current pricing, spaces available and contracts/agreements. The FY15 budget continues a modest assumption for revenue growth.

Annual Parking Fee Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 3,062,136	\$ 3,146,240	\$ 3,162,635	\$ 3,221,206

Transient Guest Tax

Funds: Transient Guest Tax Fund

The Transient Guest Tax is charged on hotel nights within the city. The City Council sets the tax rate. The Transient Guest Tax is closely tied to the same factors as sales tax and is very sensitive to the broader economy.

Projection Analysis:

Challenging to forecast, the FY15 projection is based upon recent trends. The revenue figures in the table do not reflect the recently increased tax rate, as the incremental increase is dedicated to retirement of special assessment debt associated with the Sunflower Soccer facility improvements.

Annual Transient Guest Tax Revenue			
2012 Actuals	2013 Actuals	2014 Budget	2015 Adopted
\$ 1,950,933	\$ 2,000,349	\$ 2,100,000	\$ 2,002,749

BUDGET OVERVIEW



Change in Basis of Budgeting

What is Changing?

Prior City of Topeka budgets have been based on an accounting method that incorporates applications of generally accepted accounting principles. We are joining municipalities across the State of Kansas that utilize cash basis for budgeting. Key differences between the two methods are described below:

Budget	2015 Adopted Budget	Prior Budget Periods
Type	Cash Basis	GAAP: Modified Accrual/Full Accrual
Cash vs Fund Balance	Unencumbered cash is utilized as the starting point for the beginning balance	Fund balance is utilized as starting balance, which includes various capital assets including cash
Revenues	Recognized when cash is received	Recognized when cash is received, plus if collectible soon after the current period
Capital Assets	Treated as expenditures	Not treated as expenditures, deferred over the life of the asset
Debt Service & Lease payments	Debt service payments are recorded in operations for proprietary funds, depreciation and amortization expenses are not reported	Receipt of long term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expenses are recorded

Why the Change?

The City of Topeka is interested in building a budget that focuses on four primary areas which include policy, transparency, financial planning, and utilizing the budget as a communication tool.

Policy: The budget is the primary planning tool for policy changes for the City of Topeka and the numbers included in the budget should reflect the policy of the governing body.

Transparency: The budget is a tool for transparency and the numbers included should tell the story of the impact of policy decisions. For example, if the City decided to make major upgrades to water treatment and issued debt to do so, under the current method principal payments this would not show in the budget. It will in the 2015 budget, due to cash basis budgeting.

Financial Planning: In order to use the budget as a tool for financial planning, the City's budget must operate like a household checkbook. This change will shift budgets like a household checkbook, clearly showing all revenues and expenditures.

Communication: The budget is a communication device to the public, this change will make it easier to understand.

Impact of the Change

All funds will be affected in reporting differences between fund and cash balance, except for those where fund and cash balance equal. A summary of the enterprise funds and internal service funds changes is to the right, which is where most the impacts were due to prior budgeting methods.

Summary of Changes compared to 2014 Budget	
Capital Outlay	\$ 16,923,945
Debt Service Principal	\$ 10,367,814
Depreciation	\$ (14,935,104)
Total	\$ 12,356,655

LEADERSHIP—KEY CONTACTS



Larry Wolgast, Mayor

City Hall, Room 350

785.368.3895

Members of the Topeka City Council

City Hall, Room 255

785.368.3710

District One	Karen Hiller
District Two	T.J. Brown
District Three.....	Sylvia E. Ortiz
District Four.....	Denise Everhart, Deputy Mayor
District Five	Michelle De La Isla
District Six	Chad Manspeaker
District Seven	Elaine Schwartz
District Eight.....	Nathan Schmidt
District Nine	Richard Harmon

Administrative Officials

Executive Department.....	Jim Colson, City Manager	785.368.3725
Administrative & Financial Services.....	Doug Gerber, Director.....	785.368.2544
Central Accounting	Brandon Kauffman, Chief Fiscal Officer	785.368.0919
Fire Department	Greg Bailey, Fire Chief.....	785.368.4000
Public Works Department	Doug Whitacre, Director	785.368.3801
Housing and Neighborhood Development Department	Bradley Reiff, Interim Director.....	785.368.3711
Human Resources Department	Jacque Russell, Director	785.368.3867
Information Technology	Mark Biswell Director	785.368.3718
Legal Department.....	Chad Sublet, City Attorney	785.368.3883
Municipal Court.....	Vic Miller, Administrative Municipal Court Judge.....	785.368.3776
Planning Department	Bill Fiander, Director	785.368.3728
Police Department.....	James Brown, Police Chief.....	785.368.9551
Topeka Zoo	Brendan Wiley, Director	785.368.9180

Jim Colson, City Manager

City Hall, Room 356

785.368.3725



*City of Topeka Mayor & Council (in order from left to right) **Back Row:** Nathan Schmidt- District 8, Richard Harmon- District 9, Larry Wolgast- Mayor, Chad Manspeaker- District 6, T.J. Brown- District 2. **Front Row:**, Elaine Schwartz- District 7, Sylvia Ortiz- District 3, Karen Hiller- District 1, , Denise Everhart- District 4/Deputy Mayor, Michelle De La Isla- District 5.*

Since its founding, Topeka has operated under four forms of government. 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 plan was adopted. In 2005 citizens voted for a Council/City Manager form of government.

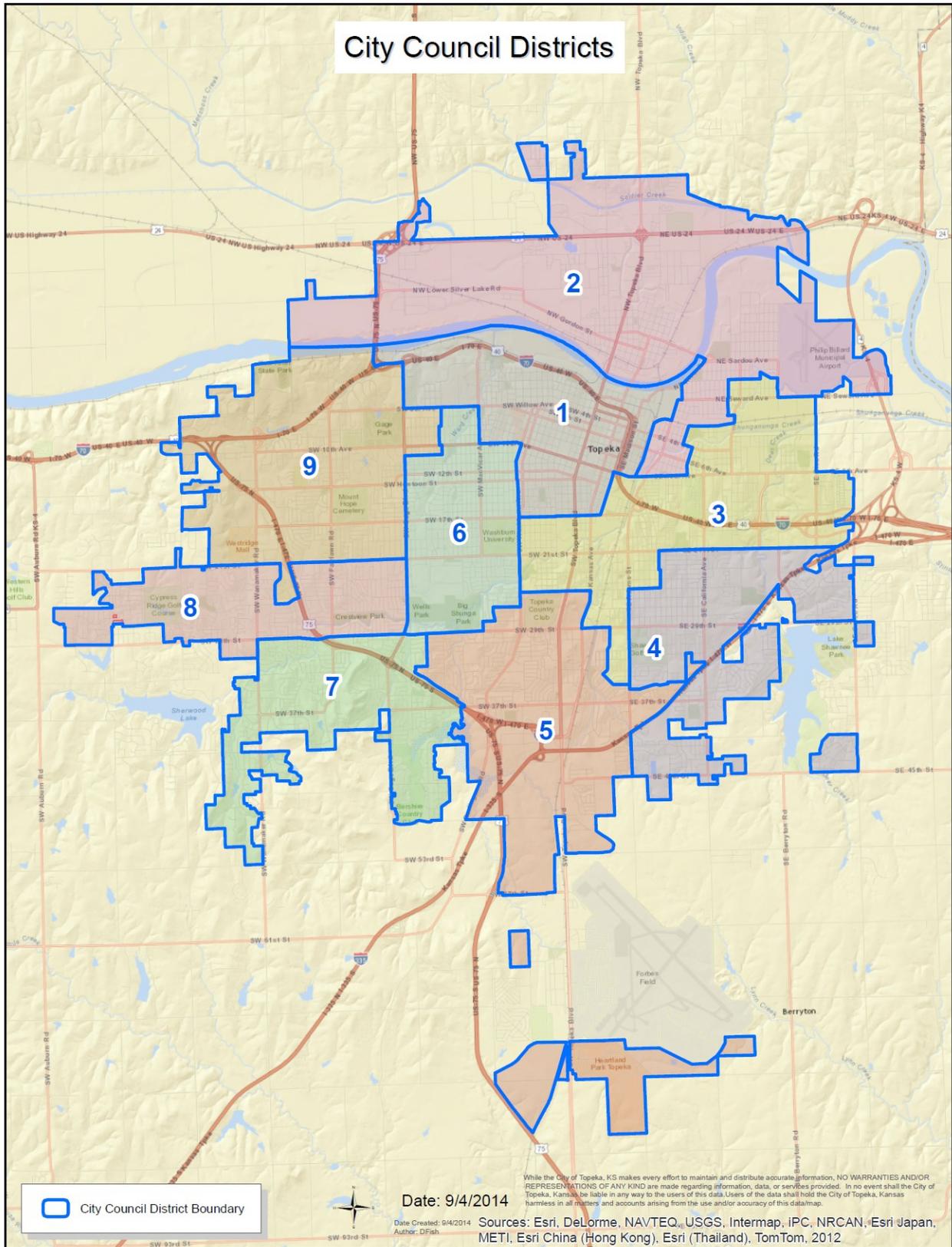
The Topeka City Council is composed of the Mayor who serves the community at large and nine members elected by district. Each City Council Member is elected to a four-year term of office. There is no limit on the number of terms that Council Members are allowed to serve.

The City Council conducts the business of the city by voting on ordinances, resolutions, applications, major plats, zoning petitions, receiving reports and other items. The City Council elects a Deputy Mayor every year, which presides over Council meetings in the absence of the Mayor, makes committee assignments, and chairs various Council committees.

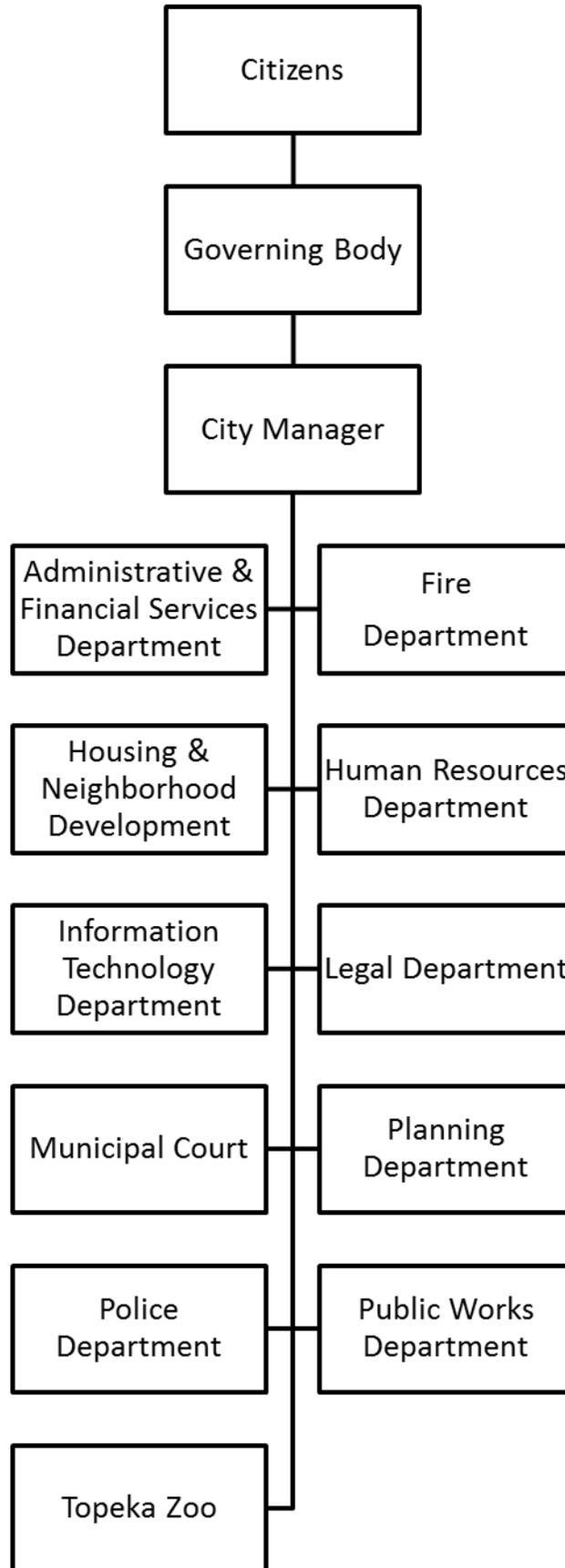
CITY MAP



The City of Topeka is the capital city of the State of Kansas and the seat of Shawnee County. Topeka is situated along the Kansas River, and has a total area of 61.47 square miles.



ORGANIZATIONAL CHART





Size, Location and Demographics

The city of Topeka, located 60 miles west of KC Metro area, serves as both the state capital of Kansas and the county seat of Shawnee County, Kansas. With an estimated population of 127,939 for 2012, 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 2012 is 178,991. 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. There are roughly 100 females to every 92 males (52% to 48%), and the racial makeup of the city is 79% White, 12% African American, 1.3% Asian, and 7.7% from other races. The median household income for a Topeka household is \$35,928, while the income for a family was \$45,803.



History

Topeka lies on a rich sandy river bottomland where Native Americans 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 Native Americans 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.

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.



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.



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.

Again in 1951, the Kansas River overflowed, resulting in the permanent closing of the Morrell Meat Packing Plant and the elimination of more than 1,000 jobs. The attraction of the Hallmark Card and DuPont (now Innovia Films) plants and other manufacturing company extensions were important in keeping the economy diverse.

Recent significant events include the location of a Target Distribution Center, a Home Depot distribution Center and Bimbo Bakeries USA in the Central Crossing Commerce Park. In 2011, the Kansas Children's Discovery Center opened and MARS Chocolate North America announced they would build their first new manufacturing plant in 35 years in Topeka's new Kanza Fire Commerce Park.



Form of Government

Topeka has operated under four 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.



Today, Topeka's city manager is Jim Colson, who started with the city in August 2012. Colson previously served as the Deputy City Manager for the City of Glendale, AZ which is one of Arizona's largest cities. He was responsible for all community development services, such as planning, building safety, engineering, transportation, downtown redevelopment, community revitalization, the city's airport and code compliance. As economic development director for the city from 1999-2003, he worked to create a world class destination city that today hosts Super Bowls, Fiesta Bowls, National Championship games, Los Angeles Dodgers and Chicago White Sox spring training and other world class events. Colson was one of the lead negotiators in creating Glendale's Sports and Entertainment district that today hosts more than 6 million visitors each year.

Mr. Colson received his Masters of Arts in Theology from Western Seminary and a Master of Urban Planning from the University of Michigan. Under Mr. Colson's lead, the City of Topeka is focusing on providing essential services to the community using the most efficient business practices available. The demands for services have not changed as well as the expectations for the highest quality of service. The City is constantly reviewing the business practices and striving for excellence to ensure that services are provided economically and effectively.

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 schools, and three high schools, as well as a modern vocational/technical school. The District serves an enrollment of approximately 13,663 students. Nine parochial and private schools are 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 7,204, Washburn provides broadly based liberal arts and professional education through more than 200 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. Washburn University is annually ranked one of the best colleges in the Midwest by The *U.S. News and World Report*.



Transportation Facilities

Topeka is a crossroads for major highways. As a result, trucking employs more than 5,500 Topeka workers and provides service to Topeka's



agricultural, construction, and manufacturing industries. Interstate 70 and the Kansas Turnpike as well as both U.S. and state highways serve the city. The Kansas Turnpike provides ready access to the Kansas City metropolitan area to the east, and a direct four-lane connection with Wichita to the southwest. Interstate 70 provides four-lane service with all points west through central Kansas and with Denver, Colorado. Highway U.S. 75 transverses the city from north to south. Three carriers Union Pacific, Burlington Northern Santa Fe, and St. Louis-Southwestern, provide rail service. All carriers provide a variety of specialized equipment and services. Piggyback service is available within a 60-mile radius.



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 people. 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, minor league team the Topeka Golden Giants 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. There are six community centers, which offer participation in competitive sports and opportunities for involvement in hundreds of classes in arts and crafts as well as 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.

Arts Community Grows

The arts are alive and well in Topeka as evident on the first Friday of each month as galleries and businesses across the city host open houses. Emerging and established artists display their visual and performing works during these popular events. The development of an arts district in the historic North Topeka Crossing area known as NOTO Arts District stimulates cultural and economic life in the area promoting development of arts studios.



NORTH TOPEKA ARTS DISTRICT

TOPEKA, KANSAS

TOPEKA'S HISTORY AND CITY INFORMATION



Economic Overview

Topeka is a vital retail center in the State. According to the Topeka Chamber of Commerce:

- 2012 Kansas Department of Revenue Study indicated the City captures more than 90% of sales tax generated in Shawnee County.
- The same study documented Topeka's pull factor as 1.37 (2012)—meaning that Topeka “exports” a significant share of its sales tax burden to non-Topeka residents.

The City aggressively promotes economic development. For example:

- The City has a dedicated Sales Tax generating \$5 million per year (sunset in 2016) for Economic Development.
- There's a joint city/county economic development agency which coordinates economic activities.
- The City Manager has a strong economic and community development resume.

The City has a very consistent employer base with not many changes in the top employers and taxpayers.

Top Taxpayers	Taxable Assessed Value	% of Total Taxable Assessed Value
Westar Energy	49,486,240	4.36%
Burlington Northern/Santa Fe	15,669,904	1.38%
Security Benefit	9,893,995	0.87%
Southwestern Bell	9,892,151	0.87%
Westridge Mall LLC	9,775,001	0.86%
Kansas Gas Service	9,449,293	0.83%
Wal-Mart Properties & Sams Club	7,818,962	0.69%
Frito Lay	6,436,904	0.57%
Dillon Real Estate Co Inc	5,561,581	0.49%
IRET Properties	5,207,637	0.46%
Total	\$129,191,668	11.38%

Top Employers	Est. Employees*
State of Kansas	6,438
Stormont-Vail Health Care	4,418
Unified School District No. 501	2,418
U.S. Government	2,069
St. Francis Hospital & Medical Center	1,700
Goodyear Tire & Rubber Co.	1,550
Blue Cross Blue Shield of Kansas	1,355
Joint Force Headquarters and KS Army National Guard	1,325
Washburn University	1,175
City of Topeka	1,160
Total	23,608

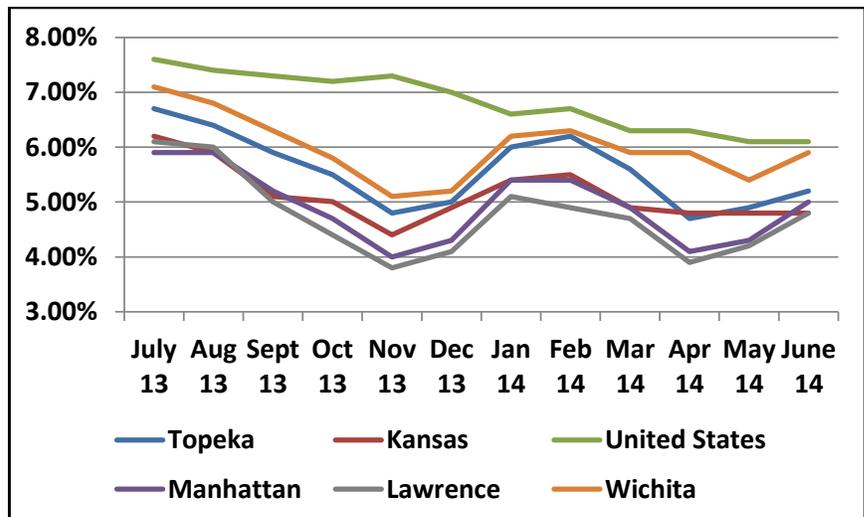
Top Ten as a % of Total Non-Farm Employment

22.19%

*Per Chamber of Commerce as of Summer 2014

Unemployment

In addition, the overall unemployment rate is relatively low in Topeka compared to a State-wide average. The unemployment rate is a measure of prevalence of unemployment and is calculated as a percentage by dividing the number of unemployed individuals by all individuals currently in the labor force or actively seeking employment and willing to work.



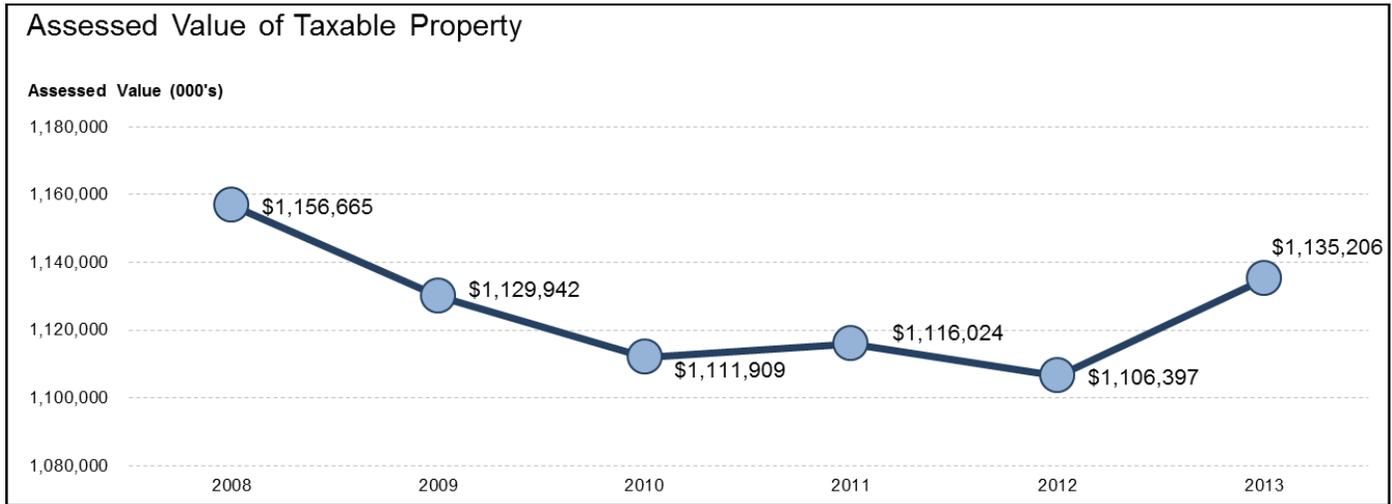
TOPEKA'S HISTORY AND CITY INFORMATION



Topeka has an impressive workforce. According to the Topeka Chamber of Commerce:

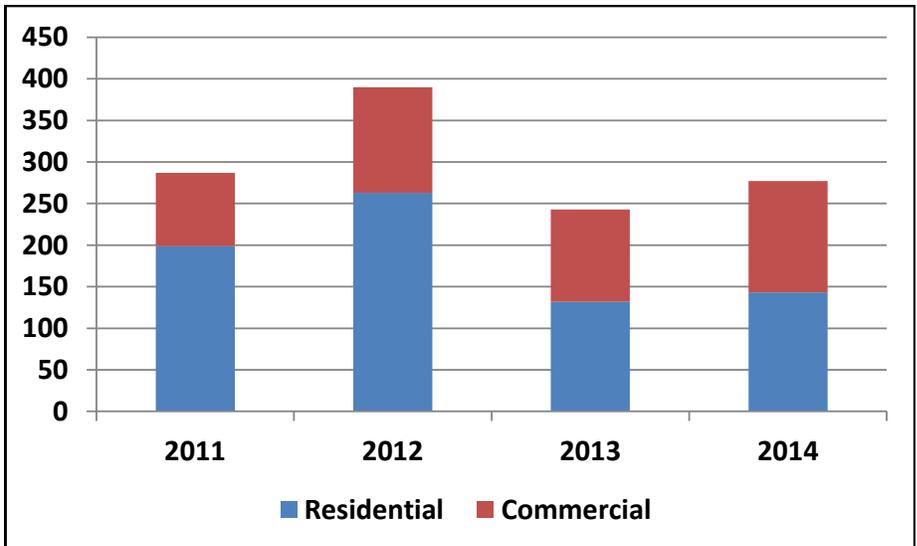
- Topeka's Workforce is Deep, Diverse, Well-Educated and Well-Paid.
- A study documented Topeka's pull factor as 1.37 (2012)—meaning that Topeka "exports" a significant share of its sales tax burden to non-Topeka residents.
- Six quality K-12 districts cover the City.
- Strong vocational/technical offerings.
- Presence of and partnerships with Washburn University improve the capability of local workforce.

The City's tax base remained relatively stable through the recession and total AV is trending toward pre-recession levels.



Building Permits

Another measure of local economic activity is building permits. These are the total number of building permits issued by the City through July for each year. Building permits are issued for new residential, 3 or more family units, duplexes, new commercial, residential addition, commercial addition and 5 or more family. They are an important tool to measure the amount of new construction in the community, which in turn increases the assessed valuation of the City. Blue represents residential permits and red represents commercial.





Long Range Financial Planning

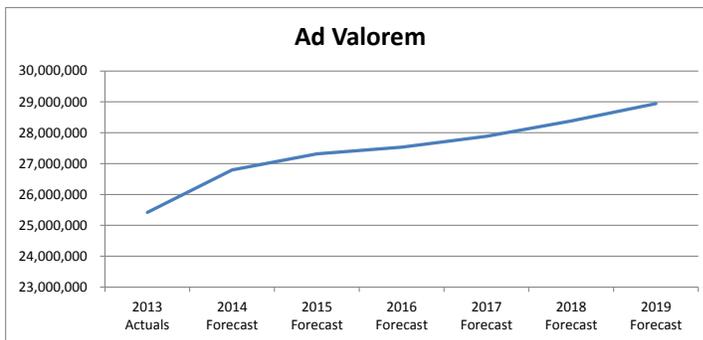
Each budget year, the City modifies the budget process to adjust to the climate of that specific year; it is also important to take into account the Long Range Financial Forecast.

The Long Range Financial Forecast is a “living document” which includes the revenues and expenditure forecasts of the City’s budgeted funds. The purpose is to identify financial trends, shortfalls, and issues so the City can proactively address them. The forecast projects into the future the fiscal results of continuing the City’s current service levels and policies, which provides a snapshot of what the future will look like as a result of the decisions made in the recent past.

The Long Range Financial Forecast is not intended as a budget, nor as a proposed plan. It serves to set the stage for the budget process, assisting both the City Manager and Council in establishing the priorities and allocating resources appropriately. The resource allocation considers the goals and objectives of the Strategic Plan to ensure the budget is allocated in such a way that accents the long range goals of the City.

Forecasting

The City uses a variety of forecasting models to develop a 5-year revenue and expenditure plan for all funds. The plan incorporates operating and capital budget data to determine the availability and

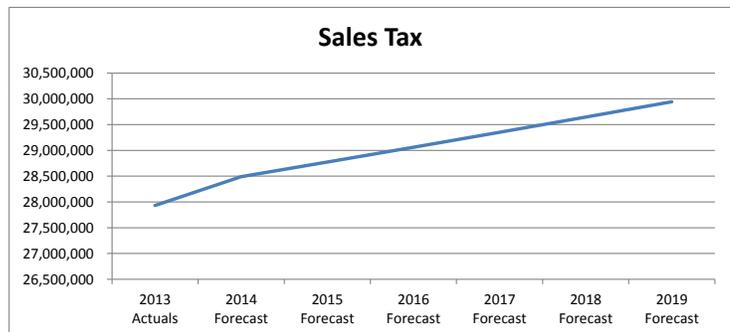


resources to support future anticipated expenditures. The Forecast Team meets monthly or as-needed to evaluate the forecasts and adjust assumptions where necessary.

The following pages include forecasts for not only the General Fund, but also all other major funds.

2015-2019 Long Range Financial Outlook

The 2015 budget is just a portion of the 5-year forecast. In the General Fund, expenditures are projected to outpace revenues by 2017. In the short term, revenues are expected to grow modestly, mostly due to growth in Ad Valorem (Property) tax and sales tax. However the



pace of expenditure growth if the City continues down the current path will outpace revenues which future budgets will need to address. In general in most funds, revenues are projected conservatively to reflect modest growth so expenditures must be monitored. Each fund is explored individually in the “Fund Summary” portion of the budget book.

LONG RANGE FINANCIAL STRATEGY



General Fund Forecast

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 goal to reach 15% within the 5-year forecast. It's a major factor for the rating agency that sets the City's bond rating. As the forecast below indicates, current assumptions project the City to reach a 15% fund balance by the end of the current year. In order to maintain that fund balance through the end of the forecast, revenues will need to be increased or expenditures decreased.

Five-Year Outlook for the City General Fund

General Fund Revenue Type	2013 Actuals	2014 Forecast	2015 Adopted	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Ad Valorem	25,417,934	26,793,841	27,314,015	27,531,594	27,886,304	28,379,947	28,941,973
Sales Tax	27,930,147	28,488,750	28,773,637	29,061,374	29,351,988	29,645,507	29,941,963
PILOTS	7,284,872	7,167,992	7,492,854	7,492,854	7,492,854	7,492,854	7,492,854
Franchise Fees	12,517,785	13,268,852	13,401,541	13,535,556	13,670,911	13,807,621	13,945,697
Licenses and Permits	1,199,462	1,093,070	1,173,786	1,173,786	1,173,786	1,173,786	1,173,786
Intergovernmental	1,046,789	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
Fees	5,156,255	5,509,846	5,265,470	5,265,470	5,265,470	5,265,470	5,265,470
Municipal Court	2,715,767	2,850,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Special Assessments	187,667	190,100	170,100	170,100	170,100	170,100	170,100
Misc.	359,031	613,420	579,914	579,914	579,914	579,914	579,914
Other	1,101,354	265,000	235,000	235,000	235,000	235,000	235,000
Total Revenues	84,917,064	87,300,871	88,466,317	89,105,648	89,886,327	90,810,199	91,806,756

General Fund Operating Budget	2013 Actuals	2014 Forecast	2015 Adopted	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Personal Services	61,464,125	63,812,997	68,178,561	69,542,132	70,932,975	72,351,635	73,798,667
Contractual Services	16,448,965	16,784,383	16,937,832	15,915,453	15,915,453	15,915,453	15,915,453
Commodities	2,350,915	2,931,500	2,779,556	2,779,556	2,779,556	2,779,556	2,779,556
Capital Outlay	85,236	297,035	570,368	570,368	570,368	570,368	570,368
Total Expenditures	80,349,241	83,825,916	88,466,317	88,807,510	90,198,352	91,617,012	93,064,044

General Fund Performance	2013 Actuals	2014 Forecast	2015 Adopted	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	5,489,435	10,057,258	13,532,213	13,532,213	13,830,351	13,518,326	12,711,513
Revenues	84,917,064	87,300,871	88,466,317	89,105,648	89,886,327	90,810,199	91,806,756
Expenditures	80,349,241	83,825,916	88,466,317	88,807,510	90,198,352	91,617,012	93,064,044
Ending Fund Balance	10,057,258	13,532,213	13,532,213	13,830,351	13,518,326	12,711,513	11,454,225
Fund Balance - Gain / (Loss)	4,567,823	3,474,953	0	298,138	(312,025)	(806,813)	(1,257,288)
As a Percent of Revenues	11.84%	15.50%	15.30%	15.52%	15.04%	14.00%	12.48%

Major Assumptions:

Sales tax is projected to grow at 1% per year.

Ad Valorem, or Property Tax, is projected to grow at a rate that varies between .8% and 2% through 2019.

Personnel expenditures are projected to increase 2% per year, with all other expenditure categories remaining flat.

POSITION OVERVIEW



Every year the City evaluates the number of Full Time Equivalent (FTE) needed to meet City and Council priorities. For the 2015 budget, it was decided that an additional 9.5 FTEs were needed:

- One Management Analyst in the Administrative and Financial Services Department to provide necessary analytical support needed for the Department and City as a whole. *Funding Source: General Fund*
- One Wellness Coordinator in the Human Resources Department to implement the City's wellness initiatives. *Funding Source: Health Fund for additional .5 FTE; .5 FTE was already budgeted in the General Fund*
- Eight positions in Utilities to support Wastewater and Stormwater functions. *Funding Source: Wastewater and Stormwater Funds*

Below is a 4 year personnel history. A detailed summary of employees by division is located in the Appendix and imbedded in Department budget sections.

Personnel Summary: 4 Year History				
	2012	2013	2014	2015
Department	Budgeted FTEs	Budgeted FTEs	Approved FTEs	Approved FTEs
City Council	10	10.5	10.5	10.5
Mayor	2	1.5	2	2
Executive	7.4	8	11	12
Admin & Financial Services	22.17	23.5	23	24
Fire	244	246	245	245
Housing & Neighborhood Development	14.5	14	14	14
Human Resources	11	10.5	10.5	11
Information Technology	12.5	13.5	15	14
Legal	17.5	17.5	14	14
Municipal Courts	23	24	23	23
Parks & Recreation	11	0	0	0
Planning	10	11	11	11
Police	365.5	367	367.5	367.5
Public Works	387.41	382	382	390
Zoo	24	24.5	22	22
Total	1,161.98	1,153.50	1,150.50	1,160.00

STRATEGIC PLAN



The City of Topeka is in the process of developing a long-term Strategic Plan which will align City objectives with Community and Council priorities. The plan is being developed by a cross-departmental working group and will be presented to the Council and public when complete. The chart below illustrates how Department goals line up with the Strategic Plan priorities. These are long-term goals which will remain consistent for 5 years, whereas goals listed on the Department and Division sections are short term goals for this specific budget year.

CITYWIDE 5-YEAR STRATEGIC PLAN

PRINCIPLES

PRIORITIES

Integrity

Safe and Secure Community

Openness

Thriving, Livable Neighborhoods

Accountability

Organizational Excellence

Innovation

Stewardship of the City's Physical Assets

Responsiveness

Commitment to Customer Service

Excellence

Fiscal Health and Sustainable Growth

Safe and Secure Community

- Continue to build upon community policing initiatives.
- Improve Topeka's standing among safest cities.
- Evaluate the efficiency and effectiveness of public safety services.
- Improve the public perception of safety.

Thriving, Livable Neighborhoods

- Produce a cleaner and healthier city.
- Increase civic engagement and public participation.
- Preserve and protect the character-defining assets that make our neighborhoods unique and give them a competitive advantage.
- Strategically reinvest in Topeka's core neighborhoods.
- Develop community partnerships to leverage public and private resources.
- Enhance public perception of Topeka as a more enjoyable place to live.



Organizational Excellence

- Promote a qualified, engaged, and healthy workforce.
 - Project a positive image of City government and enhance public trust.
 - Ensure effectiveness and efficiency in City's operations.
-

Stewardship of the City's Physical Assets

- Maintain and improve the condition of City streets.
 - Maintain and improve the conditions of City facilities and assets.
 - Promote and enhance sustainability initiatives.
 - Plan for future infrastructure needs.
-

Commitment to Customer Service

- Provide seamless services.
 - Create a service-oriented culture in City government.
 - Improve customer service through technology.
 - Use proactive information and education to anticipate and address customer needs.
-

Fiscal Health and Sustainable Growth

- Improve the City's fiscal health.
- Strive to be a prosperous city by promoting compact land development, transportation and housing choices, and a diverse and resilient economy.
- Maximize return on public investments by directing urbanized development to existing or planned infrastructure and services.

STRATEGIC PLAN

Departmental Goals	City Priorities					
	Safe and Secure Community	Thriving, Livable Neighborhoods	Organizational Excellence	Stewardship of the City's Physical Assets	Commitment to Customer Service	Fiscal Health and Sustainable Growth
Executive						
Increase citizen engagement and public participation.						
Project a positive image of City government and enhance public trust.						
Provide seamless services.						
Create a service-oriented culture in City government.						
Use proactive information and education to anticipate and address customer needs.						
Ensure effectiveness in City operations.						
Admin & Financial Services						
Ensure effectiveness in City operations.						
Plan for future infrastructure needs.						
Use proactive information and education to anticipate and address customer needs.						
Improve the City's fiscal health.						
Maximize return on public investments by directing urbanized development to existing or planned infrastructure and services.						
Fire						
Improve Topeka's standing among safest cities.						
Improve the efficiency and effectiveness of public safety services.						
Improve the public perception of safety.						

STRATEGIC PLAN

City Priorities						
Departmental Goals	Safe and Secure Community	Thriving, Livable Neighborhoods	Organizational Excellence	Stewardship of the City's Physical Assets	Commitment to Customer Service	Fiscal Health and Sustainable Growth
Housing & Neighborhood Development						
Produce a cleaner and healthier city.						
Increase citizen engagement and public participation.						
Preserve and protect the character-defining aspects that make our neighborhoods unique and give them a competitive advantage.						
Strategically reinvest in Topeka's core neighborhoods.						
Develop community partnerships to leverage public and private resources.						
Ensure effectiveness and efficiency in City operations.						
Human Resources						
Promote a qualified, engaged, and healthy workforce.						
Ensure effectiveness and efficiency in City operations.						
Information Technology						
Ensure effectiveness and efficiency in City operations.						
Maintain and improve the condition of City facilities and assets.						
Improve customer service through technology.						
Use proactive information and education to anticipate and address customer needs.						

STRATEGIC PLAN

City Priorities						
Departmental Goals	Safe and Secure Community	Thriving, Livable Neighborhoods	Organizational Excellence	Stewardship of the City's Physical Assets	Commitment to Customer Service	Fiscal Health and Sustainable Growth
Legal						
Ensure effectiveness and efficiency in City operations.						
Provide seamless services.						
Improve the City's fiscal health.						
Municipal Court						
Improve the public perception of safety.						
Planning						
Preserve and protect the character-defining aspects that make our neighborhoods unique and give them a competitive advantage.						
Strategically reinvest in Topeka's core neighborhoods.						
Develop community partnerships to leverage public and private resources.						
Enhance public perception of Topeka as a more enjoyable place to live.						
Plan for future infrastructure needs.						
Strive to be a prosperous city by promoting compact land development, transportation and housing choices, and a diverse and resilient economy.						
Maximize return on investment by directing urbanized development to existing or planned infrastructure or services.						

STRATEGIC PLAN

City Priorities						
Departmental Goals	Safe and Secure Community	Thriving, Livable Neighborhoods	Organizational Excellence	Stewardship of the City's Physical Assets	Commitment to Customer Service	Fiscal Health and Sustainable Growth
Police						
Continue to build upon community policing initiatives.						
Improve Topeka's standing among safest cities.						
Evaluate the efficiency and effectiveness of public safety initiatives.						
Improve the public perception of safety.						
Produce a cleaner and healthier city.						
Promote a qualified, engaged, and healthy workforce.						
Ensure effectiveness and efficiency in City's operations.						
Public Works						
Improve the public perception of safety.						
Produce a cleaner and healthier city.						
Ensure effectiveness in City's operations.						
Maintain and improve the condition of City streets.						
Maintain and improve the condition of City facilities and assets.						
Promote and enhance sustainability initiatives.						
Plan for future infrastructure needs.						
Provide seamless services.						
Create a service-oriented culture in City government, and improve Customer Service through technology.						
Zoo						
Enhance public perception of Topeka as a more enjoyable place to live.						



Department Budgets

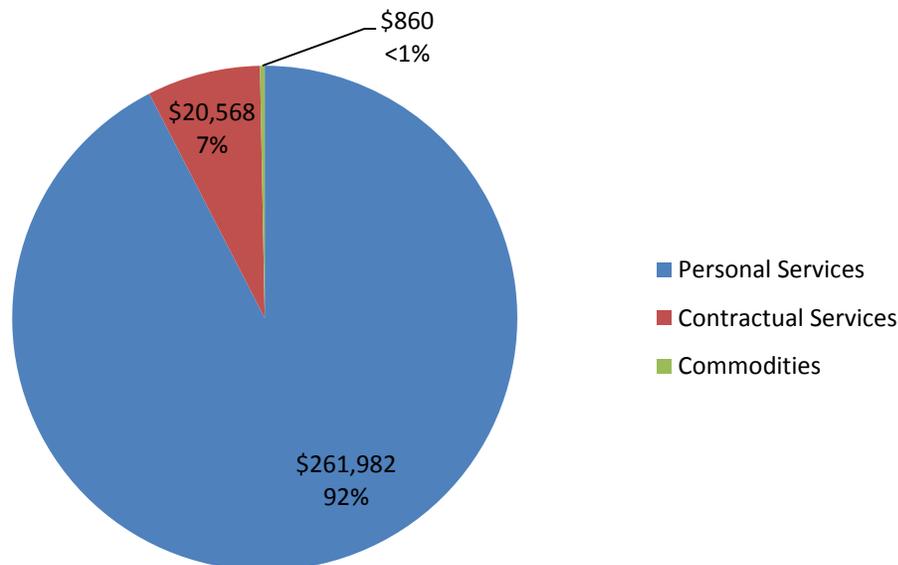


Department: City Council

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 254,884	\$ 268,512	\$ 291,073	\$ 261,982
Contractual Services	14,056	27,587	20,074	20,568
Commodities	866	836	860	860
Total	\$ 269,807	\$ 296,934	\$ 312,007	\$ 283,410

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$269,807	\$296,934	\$312,007	\$283,410
Special Street Tax	\$0	\$0	\$0	\$0

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	10	10	10	10
Part-Time FTEs	0	0.5	0.5	0.5
Total	10	10.5	10.5	10.5

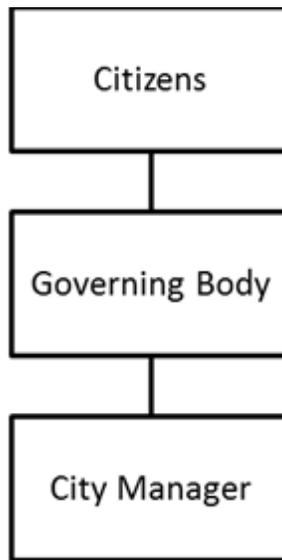


Department: City Council

DEPARTMENTAL PROFILE

The City Council is responsible for ensuring the effective implementation, administration and evaluation of City programs established through the policy directives of the governing body, serving as a resource for citizens and neighborhood groups, providing vision and leadership, strategic planning, and adoption of the annual operating budget and capital improvement project program.

ORGANIZATIONAL CHART



2015 GOALS

- Continue to carry out efficient and effective policies for the City of Topeka
- Create a service-oriented culture in City government
- Continually work to improve and carry out expectations of residents
- Enhance public perception of Topeka as a more enjoyable place to live

2014 ACCOMPLISHMENTS

- Voted to pass a structurally balanced budget
- Voted to pass the City's restructured Capital Improvement Plan
- Appointed a new member to the Council to fill a vacancy
- To date, passed 47 ordinances and 72 resolutions
- To date, hosted 23 council meetings



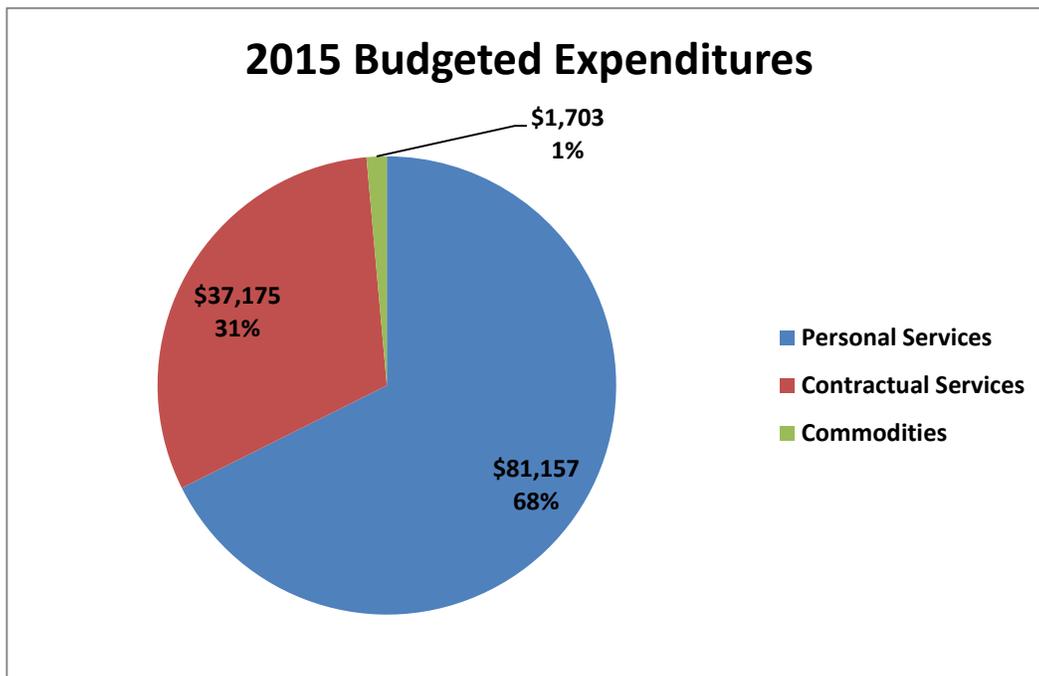


Department: Mayor

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 95,056	\$ 97,074	\$ 103,630	\$ 81,157
Contractual Services	9,875	20,079	29,194	37,175
Commodities	820	1,493	1,703	1,703
Total	\$ 105,751	\$ 118,646	\$ 134,527	\$ 120,035

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$105,751	\$118,646	\$134,527	\$120,035

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	2	1	2	2
Part-Time FTEs	0	0.5	0	0
Total	2	1.5	2	2

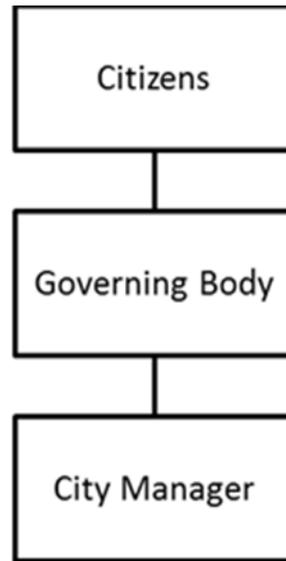


Department: Mayor

DEPARTMENTAL PROFILE

The Mayor is responsible for providing leadership and marshaling public interest in and support for municipal activity. The Mayor actively promotes economic and cultural development, represents the City at local and regional endeavors, and serves on various boards, commission and authorities.

ORGANIZATIONAL CHART



2015 GOALS

- Continue to provide community leadership and marshaling public interest and support for municipal activities
- Chair the City Council meetings and advise on the annual budget



2014 ACCOMPLISHMENTS

- Attended meetings of boards that the Mayor is appointed to serve on
- Mayor acted as the City ambassador and welcomed a variety of conferences and events to the City of Topeka
- Participated in groundbreaking events, such as the Kansas Avenue construction project

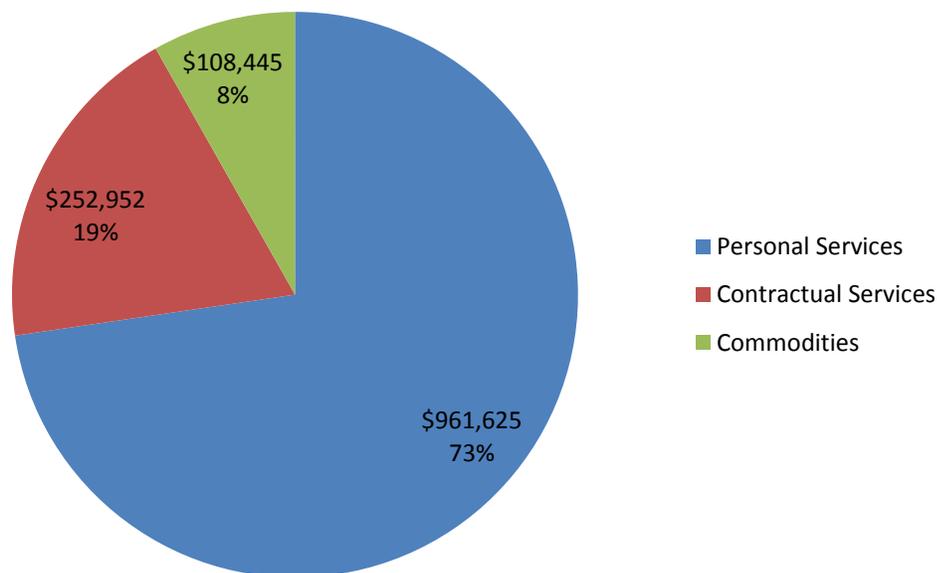


Department: Executive

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 639,553	\$ 637,391	\$ 951,134	\$ 961,625
Contractual Services	163,054	236,707	246,283	252,952
Commodities	4,524	8,663	100,760	108,445
Total	\$ 807,131	\$ 882,761	\$ 1,298,177	\$ 1,323,022

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$807,131	\$882,761	\$1,298,177	\$1,323,022

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	7	8	11	12
Part-Time FTEs	0.4	0	0	0
Total	7.4	8	11	12

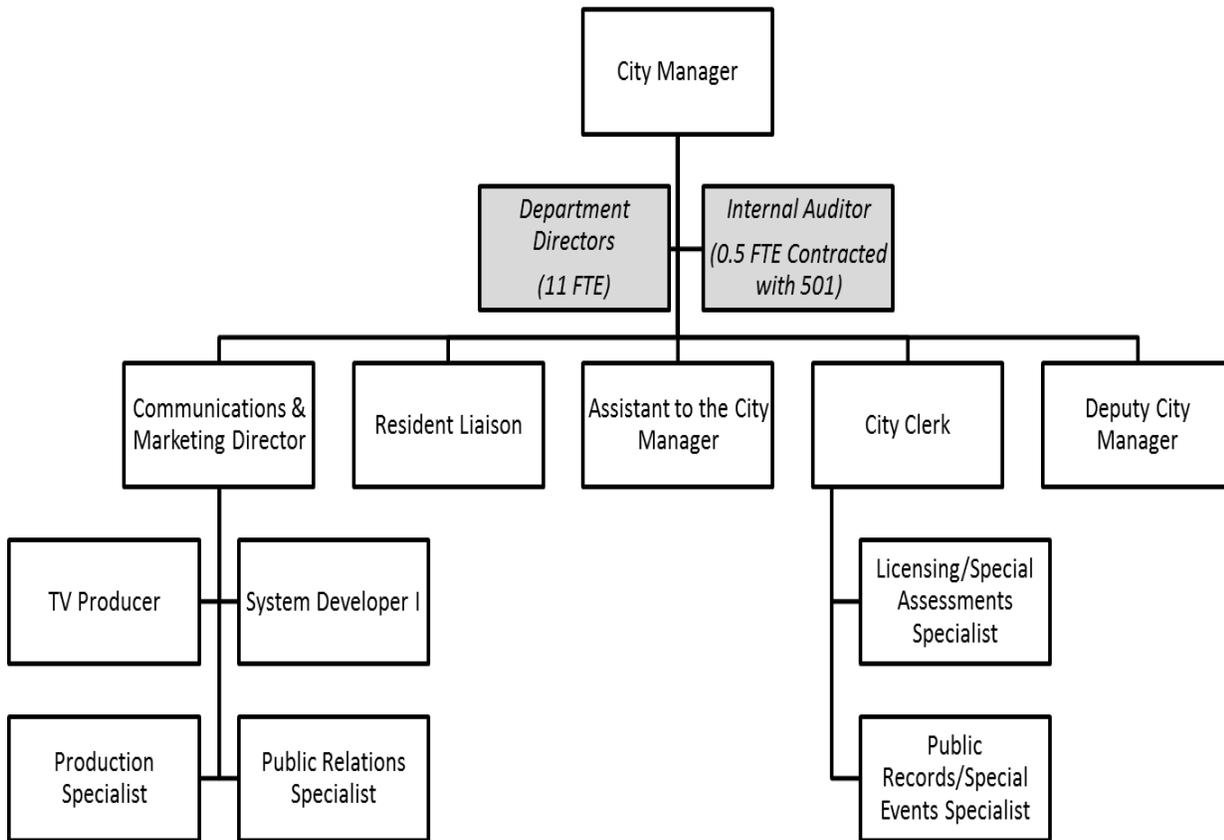


Department: Executive

DEPARTMENTAL PROFILE

The Executive Department is responsible for the performance and productivity of all other City departments. It is composed of offices of the City Manager, City Clerk, and Communications. It is responsible for delivering the highest level of quality information on policy, services, and activities of Topeka government and our residents.

ORGANIZATIONAL CHART





Division: City Manager

DIVISION PROFILE

The City Manager’s Office is responsible for ensuring the effective implementation, administration and evaluation of City programs established through the policy directives of the Governing Body, serving as a resource for citizens and neighborhood groups, providing vision and leadership, strategic planning, and preparation of the annual operating budget and capital improvement project program.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 465,826	\$ 455,992	\$ 491,836	\$ 491,447
Contractual Services	122,558	163,361	152,968	145,949
Commodities	2,784	5,989	11,500	19,100
Total	\$ 591,168	\$ 625,342	\$ 656,304	\$ 656,496

2015 GOALS

- Create a service-oriented culture in City government
- Project a positive image of City government and enhance public trust
- Enhance public perception of Topeka as a more enjoyable place to live
- Use proactive information and education to anticipate and address customer needs

2014 ACCOMPLISHMENTS

- Implemented a new finance team
- Led a process to recommend a structurally balanced budget
- Provided staff support to all City Council meetings and City functions

PERFORMANCE MEASURES

- Develop a monthly project report
- Prepare and present city manager’s proposed budget to the governing body by June
- Respond to e311 inquiries and citizens’ complaints within 48 hours
- Conduct annual performance evaluations by August 2015
- Conduct at least two meetings with employees in order to communicate progress and decisions



Division: City Clerk

DIVISION PROFILE

The office the City Clerk provides administrative support functions that are necessary for the day-to-day operations of the City Manager, Mayor, City Council and other City personnel, and provides essential customer service functions for the City of Topeka by serving as a link between the public and local government. The majority of City Clerk's Office services are mandated by the City Charter, Kansas State Statutes or City policy provisions. The City Clerk's Office serves under the administrative direction of the City Manager.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 173,727	\$ 181,571	\$ 186,459	\$ 192,552
Contractual Services	40,496	73,083	74,524	86,461
Commodities	1,740	2,674	1,645	2,445
Total	\$ 215,963	\$ 257,328	\$ 262,628	\$ 281,458

2015 GOALS

- Continue to provide accurate information and maximize access to municipal government in an efficient and courteous manner
- Preserve official city records through sound records management for the purposes of accountability to the public
- Continue to work closely with the City Communications Division to implement an electronic voting system and related enhancements to the City Council Chambers

2014 ACCOMPLISHMENTS

- Enhanced customer service functions through the implementation of the City Works Licensing System for all business licenses issued by the City Clerk's office
- Provided extensive administrative support for the Citizen Government Review Committee resulting in the final report presented to the Governing Body

PERFORMANCE MEASURES

- Attest and return administrative documents within three (3) business days of receiving to corresponding City departments
- Remain current with the digital imaging of city records filed in the City Clerk's office including contracts, ordinances, resolutions, Council packets and minutes
- Distribute over 700 license renewal notices annually as a courtesy to better serve the public



Division: Communications

DIVISION PROFILE

The City Communications team oversees the City's media relations efforts, maintains the cable TV channel City4, and coordinates internal and external communication campaigns.

Note: one position is paid for by the IT fund and the costs are included in the IT Fund Summary.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ (173)	\$ 272,839	\$ 277,626
Contractual Services	-	263	18,791	20,542
Commodities	-	-	87,615	86,900
Total	\$ -	\$ 90	\$ 379,245	\$ 385,068

2015 GOALS

- Increase civic engagement and public participation through increased public meetings and online engagement
- Project a positive image of City government and enhance public trust
- Enhance City's website and all forms of social media

2014 ACCOMPLISHMENTS

- Increased civic engagement and public participation through increased public meetings and online engagement
- Increased civic engagement and public participation through increased public meetings and online engagement
- Started Nextdoor City and Topeka Mindmixer sites
- Launched new City website
- Archived City Council meeting video online. Launched City4 feature called Topeka on Point

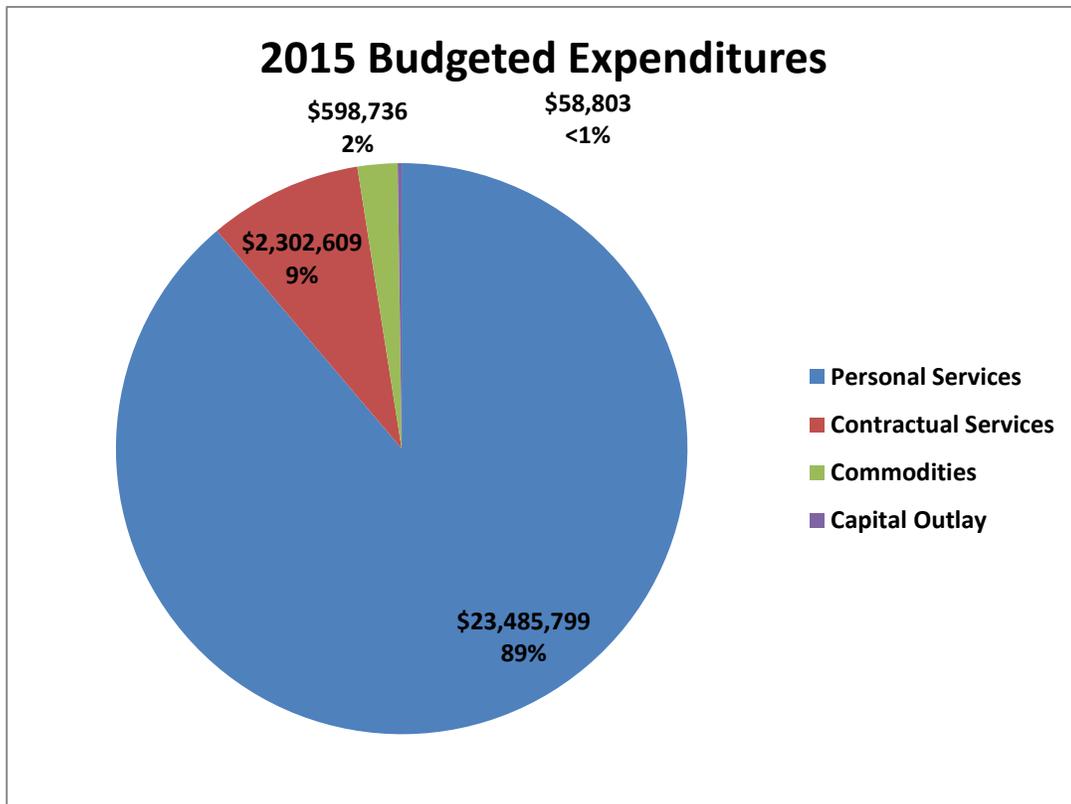
PERFORMANCE MEASURES

- Record and televise more than 150 governmental and public meetings
- Complete an average of 145 updates to the City website per month



Department: Fire

EXPENDITURE SUMMARY				
EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	20,433,374	21,406,702	23,002,948	23,485,799
Contractual Services	732,145	1,849,732	2,264,954	2,302,609
Commodities	173,939	545,386	658,116	598,736
Capital Outlay	226,436	-	58,803	58,803
Transfers	30,088	47,103	-	-
Total	\$ 21,595,982	\$ 23,848,924	\$ 25,984,821	\$ 26,445,947



FUNDING SOURCE BREAKDOWN				
	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Actuals</u>	<u>2015 Actuals</u>
General Fund	\$21,595,982	\$23,848,924	\$25,984,821	\$26,445,947

PERSONNEL SUMMARY				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	244	246	245	245
Part-Time FTEs	0	0	0	0
Total	244	246	245	245

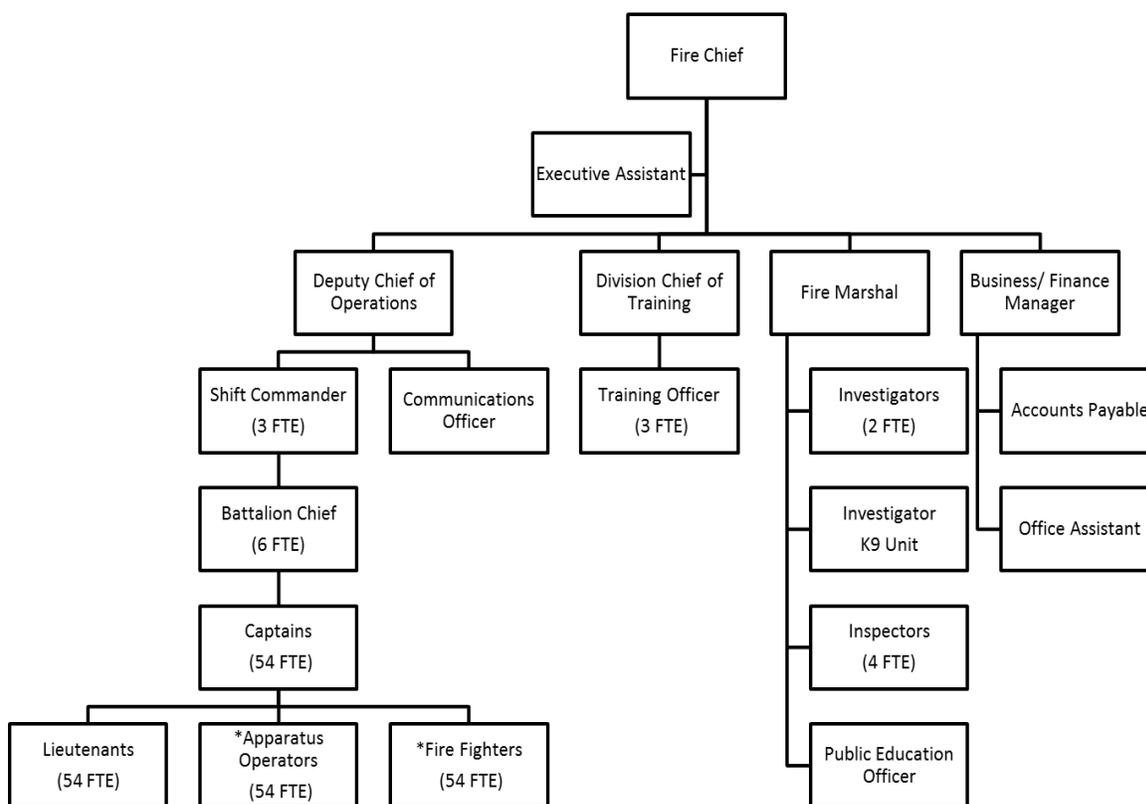


Department: Fire

DEPARTMENTAL PROFILE

The Topeka Fire Department exists for the purpose of enhancing public safety and improving the overall quality of life for our citizens. The Department's commitment since establishment in 1872 remains the same: "to save lives and protect property." Fire and Life Safety mitigations are our expertise.

ORGANIZATIONAL CHART





Division: Administration & Business Services

DIVISION PROFILE

Essential to our success is excellent customer service, supported by trained employees and managed resources. Our Business Services, Operations, Training and Fire Prevention Divisions aid our administration's focus to realize safer Topeka neighborhoods.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 561,053	\$ 508,608	\$ 572,807	\$ 518,878
Contractual Services	329,262	597,758	72,425	39,392
Commodities	9,932	5,057	28,135	25,635
Total	\$ 900,246	\$ 1,111,423	\$ 673,367	\$ 583,905

2015 GOALS

- Collaborate with Local 83 to initiate and implement a Wellness Fitness Initiative
- Update or establish Standard Operating Guidelines (SOGs) and Standard Operating Procedures (SOPs), for Specialty Divisions (e.g. Inspections, Investigations and Public Education)

2014 ACCOMPLISHMENTS

- Initiate change over from our current AS 400 model of computer applications and record keeping utilized by our department to "new" New World Systems of applications
- Vehicle Replacement Plan was maintained, on schedule when three (3) new pumpers were delivered in the Spring

PERFORMANCE MEASURES

- Implement goals of the Wellness Fitness Initiative
- Stay within budgetary authority



Division: Training

DIVISION PROFILE

Our Training Division provides professional certifications and skills based training to our firefighters through multifaceted programs that address many topics. We provide training to approximately 240 sworn firefighters who rely on their training and experiences to deal with any type of emergency in the community.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 404,122	\$ 415,636	\$ 422,245	\$ 435,924
Contractual Services	2,103	6,438	238,091	232,056
Commodities	2,953	2,854	25,461	16,390
Total	\$ 409,178	\$ 424,928	\$ 685,797	\$ 684,370

2015 GOALS

- Ensure each new fire recruit hired in the fall of 2014 achieves national certification as Firefighter I and Firefighter II before the completion of their first year of employment
- Assist with maintenance of EMT level certification for all TFD emergency medical technicians by affording a minimum of thirty (30) hours of EMT provider level, on-duty training per shift
- Assist with Quarterly Company Standards (QCS) level training for suppression personnel by scheduling a minimum of one (1) training session, at the training facility, per quarter.

2014 ACCOMPLISHMENTS

- Collaborated with outside training agencies (e.g. Kansas Fire and Rescue Training Institute, State Capitol Area Firefighters Association, FEMA) in an effort to broaden fire and life safety training perspective to our personnel
- Initiated construction of our department's new Burn Tower

PERFORMANCE MEASURES

- Through training, assist 100% of all applicants to achieve any certification that relates to fire prevention
- Provide a minimum of 1 QCS training session per quarter



Division: Fire Prevention

DIVISION PROFILE

The Fire Prevention Division includes fire inspection, fire investigation, fire and life safety education and public information. Employees use the International Fire Code, along with City Ordinances, as a guide to provide fire and life safety information to the general public and local media; they serve as a resource for the entire community.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 702,651	\$ 910,535	\$ 842,708	\$ 952,467
Contractual Services	9,329	10,643	244,384	240,581
Commodities	13,229	13,992	33,362	24,265
Total	\$ 725,208	\$ 935,170	\$ 1,120,454	\$ 1,217,313

2015 GOALS

- Modernize Inspection Division with iPads
- Replace Fire Safety House

2014 ACCOMPLISHMENTS

- Canine (K-9) Webster was placed in service April 30, 2014; he and his trainer participated in and graduated from a six-week Canine Training
- Initiated a process to enhance the Department's ability to track and maintain records verifying fire sprinkler, fire alarm and fire suppression hood systems annual inspections and testing

PERFORMANCE MEASURES

- Replace the Fire Safety House
- Review and establish 100% of the Standard Operating Guidelines (SOGs) and Standard Operating Procedures (SOPs) for Specialty Divisions



Division: Operations

DIVISION PROFILE

The Operations Division provides emergency services from 12 fire stations which are strategically located throughout the City. Types of services are fire suppression, rescue, medical aid, and hazardous material response. Non-emergency services include pre-planning, public education and smoke alarm installation. Operations serve an area 61 square miles with a population of 127,473. Agreements are in place to provide or receive mutual aid assistance with surrounding communities. TFD also operates a technical rescue/confined space team and a hazardous response team with regional response.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 18,765,549	\$ 19,571,923	\$ 21,165,188	\$ 21,578,531
Contractual Services	391,451	1,234,893	1,710,054	1,790,580
Commodities	147,825	523,483	571,158	532,446
Capital Outlay	226,436	-	58,803	58,803
Transfers	30,088	47,103	-	-
Total	\$ 19,561,349	\$ 21,377,402	\$ 23,505,203	\$ 23,960,359

2015 GOALS

- Annual review of Standard Operating Guidelines (SOGs) and establishment of Standard Operating Procedures (SOPs)
- Establish and initiate a Quality Assurance and Continuous Quality Improvement (QA/CQI) plan for EMS; plan shall meet the approval of department's Medical Advisor

2014 ACCOMPLISHMENTS

- Complete digital upgrades to entire departmental radio system, including all heavy duty fire apparatus, light-duty vehicles, portable and station radios, and Fire Station Alerting System
- Completed Fire Station Alerting System
- Equipped all frontline apparatus with "Soft Stretchers"

PERFORMANCE MEASURES

- Review and establish 100% of the Standard Operating Guidelines (SOGs) and Standard Operating Procedures (SOPs) for Specialty Divisions
- Have zero system failures by continually monitoring the Fire Station Alerting System

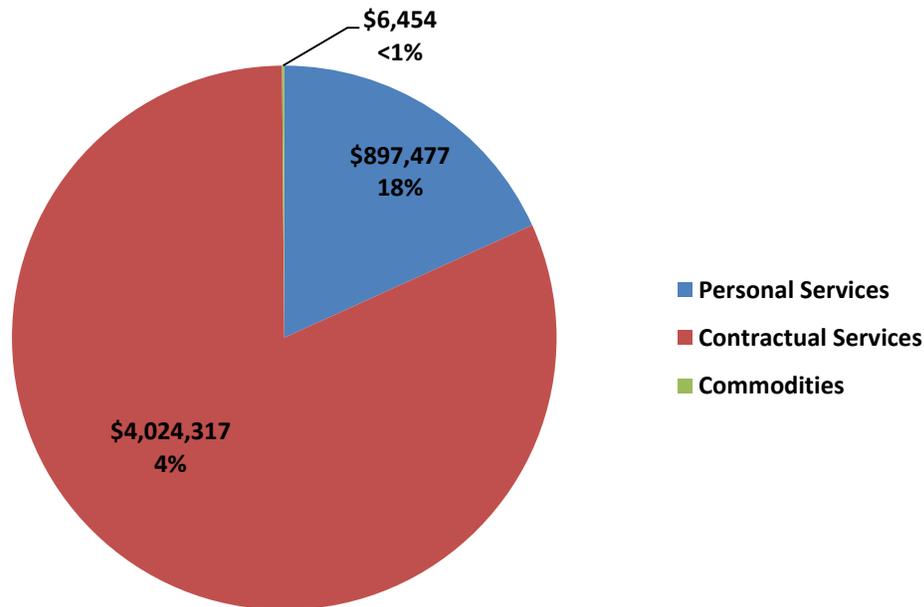


Department: HND

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 865,177	\$ 754,521	\$ 866,616	\$ 897,477
Contractual Services	4,490,914	3,682,648	3,696,533	4,024,317
Commodities	-	757	-	6,454
Other	-	-	-	-
Total	\$ 5,356,090	\$ 4,437,926	\$ 4,563,150	\$ 4,928,248

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$108,580	\$84,173	\$181,400	\$181,021
Streets Fund	\$0	\$257,539	\$0	\$356,486
Grant Funds	\$5,247,510	\$4,096,215	\$4,381,750	\$4,390,740

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	13	14	14	14
Part-Time FTEs	1.5	0	0	0
Total	14.5	14	14	14

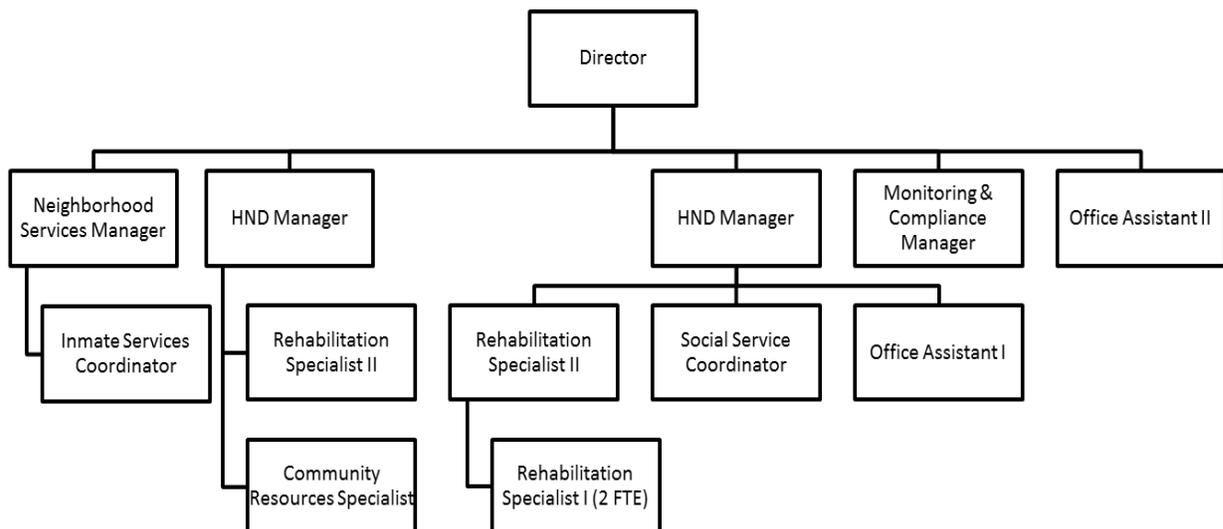


Department: HND

DEPARTMENTAL PROFILE

The Housing & Neighborhood Development Department (HND) strives to enhance both individual wealth and community wealth within the City of Topeka. Individual wealth can be measured in a number of ways, including providing assistance to acquire a home, improvements to enable a citizen to remain in their home, and aiding a family to rise out of homelessness. Community wealth is enhanced by the improvement of housing stock, public facilities and infrastructure, as well as quality of life through neighborhood services. One measure of HND's efforts is the change in "neighborhood health" as reflected in the Neighborhood Health Map. It should also be noted that the vast majority of HND's resources come from federal grants through the US Department of Housing & Urban Development.

ORGANIZATIONAL CHART





Division: Administration

DIVISION PROFILE

HND Administration provides program implementation and oversight for the Department. This includes the application process and reporting requirements for four federal funding programs, as well as ensuring compliance with various federal regulations, from environmental review to lead-based paint and Section 504 compliance.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 639,221	\$ 490,386	\$ 527,590	\$ 529,394
Total	\$ 639,221	\$ 490,386	\$ 527,590	\$ 529,394

2015 GOALS

- Assist departments with ongoing budgetary issues and management
- Continue to oversee all divisions to ensure that performance measures and goals are carried out

2014 ACCOMPLISHMENTS

- Met with legal department on multiple policy and procedural changes
- Identified some areas of ordinance which could be impeding progress (resolution for voluntary demolition had certain restrictions, etc.)

PERFORMANCE MEASURES

- Ensure that all divisions carry out 100% of their performance measures and goals
- Ensure all US Department of Housing & Urban Development deadlines and rules are met, and secure funding under the four core federal programs.



Division: Housing Development

DIVISION PROFILE

The Housing Development component consists of 13 programs. HND expects to rehabilitate 105 homes through Major Rehab, Exterior Rehab, Emergency Repair, and Accessibility Modifications; demolish 4 blighted structures as part of the Voluntary Demolition program; assist 9 first time homebuyers through the TOTO Program; 120 individuals receive homebuyer counseling, 3 rental units will be developed by a CHDO, 55 renters will receive deposit assistance and approximately 8,000 hours of service will be provide by two inmate crews.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 112,978	\$ 124,975	\$ 149,513	\$ 151,800
Contractual Services	2,197,453	1,647,500	1,757,433	1,761,667
Contractual Services-Grants	108,580	68,231	100,000	100,000
Total	\$ 2,419,011	\$ 1,840,706	\$ 2,006,946	\$ 2,013,467

2015 GOALS

- Provide safe, decent affordable housing for income qualified Topekans.
- Remove neighborhood blight through demolition
- Provide homeownership counseling

2014 ACCOMPLISHMENTS

- Continued work on demolition of unsafe structures
- The Topeka Opportunity To Own (TOTO) Program continued to aid first-time homebuyers in closing on their homes
- Rehabilitation programs, including Major Rehabilitation, TOTO Homebuyer, Emergency Repair, and Exterior Rehabilitation contributed to the restoration of the existing housing stock in our Topeka neighborhoods

PERFORMANCE MEASURES

- Utilize 8,000 inmate hours for KDOC Affordable Housing
- Provide assistance to 9 first-time homebuyers through the TOTO Program
- Build 2 homes created through in-fill housing development



Division: Community Development

DIVISION PROFILE

The Community Development component consists of two programs. The Neighborhood Empowerment Program will improve public facilities (primarily sidewalks and parks) in approximately seven Neighborhood Improvement Areas. The City Inmate Program consists of the Neighborhood Action Team B and Code Inmate crews, as well as the HND Inmate Coordinator. These two crews provide approximately 10,000 hours of service to the City.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 4,728	\$ 13,333	\$ 21,494
Contractual Services	150,000	150,333	163,800	154,800
Commodities	-	252	-	2,151
Inmate Program	-	257,539	-	356,486
Total	\$ 150,000	\$ 412,853	\$ 177,133	\$ 534,932

2015 GOALS

- Improve the quality of life in Topeka neighborhoods through infrastructure improvements
- Remove neighborhood blight by clearing overgrown vegetation

2014 ACCOMPLISHMENTS

- During the program year 2 CDBG funded public facility improvements were completed
- Addressed weed violations on 548 properties

PERFORMANCE MEASURES

- Utilize 22,000 inmate hours with the Code and Neighborhood Inmate Crew
- Assist 6 neighborhoods through the Empowerment - Public Facility grant



Division: Neighborhood Services

DIVISION PROFILE

The Neighborhood Services component consists of two programs, NIA Support and Anti-Blight Activities (neighborhood cleanups and an inmate crew). NIA Support will provide assistance to 20 NIAs in the form of newsletters and operational support. Anti-Blight will assist the cleanups of the 20 NIAs and an inmate crew which will provide 4,000 hours of services and remove approximately 150 tons of trash and debris.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Contractual Services	\$ 142,480	\$ 109,305	\$ 117,598	\$ 118,000
Total	\$ 142,480	\$ 109,305	\$ 117,598	\$ 118,000

2015 GOALS

- Support and develop the capacity of neighborhood organizations
- Enhance the appearance of neighborhoods through targeted clean-up activities

2014 ACCOMPLISHMENTS

- Provided 20 Neighborhood Improvement Associations with operation and communication funding to carry out neighborhood development activities
- Removed 150 tons of trash through neighborhood clean-up activities.

PERFORMANCE MEASURES

- Assist and support 20 NIAs
- Participate in anti-blight activities to obtain 150 tons of trash and utilize 4,000 inmate hours



Division: Homeless Programs

DIVISION PROFILE

Homeless Programs component consists of two programs. Emergency Solutions Grant provides shelter and essential services to 135 households who are or maybe at risk of homelessness. The Shelter Plus Care Program provides rental assistance and supportive services to 235 households.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 112,978	\$ 129,703	\$ 162,846	\$ 173,294
Contractual Services	1,752,401	1,306,406	1,403,903	1,395,973
Commodities	-	252	-	2,151
Total	\$ 1,865,379	\$ 1,436,362	\$ 1,566,749	\$ 1,571,419

2015 GOALS

- Obtain and utilize the City Emergency Solutions grant
- Carry out the Shelter Plus Care Program to provide rental assistance to homeless households

2014 ACCOMPLISHMENTS

- Worked with different departments for Mandatory Evacuation team which subsequently became the CAT (Community Action Team) and involves outside agencies
- The Shelter Plus Care Program provided homes to 403 Topeka households which includes 138 children
- The HND's partnership with Cornerstone of Topeka, Inc., a Community Housing Development Organization (CHDO), served to increase the number of affordable rental properties

PERFORMANCE MEASURES

- Assist 135 homeless households through the City Emergency Solutions grant
- Shelter and care for 235 homeless households



Division: Social Services

DIVISION PROFILE

Social Services fund approximately six organizations through CDBG, as well as another 16 through City general fund to provide emergency aid and preventive/counseling service to an estimated 23,000 individuals. Beginning in 2015, in addition to Social Service grants, the City Grant total includes grants to contractual organizations.

Note the budget for the General Fund social service grants is included in Non-Departmental.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 4,728	\$ 13,333	\$ 21,494
Contractual Services-Grants	140,000	143,000	140,000	135,000
Contractual Services	-	333	13,800	2,390
Commodities	-	252	-	2,151
Total	\$ 140,000	\$ 148,314	\$ 167,133	\$ 161,036

2015 GOALS

- Continue to develop the Social Service grant process
- Assist Topekans with daily life needs and education/service to improve their quality of life

2014 ACCOMPLISHMENTS

- Continued work with outside agencies on joint concerns
- The Youth and Social Service grant program, a partnership between CDBG funds (\$140,000) and City General funds (\$137,193), providing \$277,193 to 16 social service organizations who provided 23 programs to Topeka residents

PERFORMANCE MEASURES

- Assist 23,000 individuals through emergency aid and counseling/prevention activities.
- Enhance the grant application process by engaging partner providers, and development of a recommended an appeals process

HOUSING AND NEIGHBORHOOD DEVELOPMENT



Each year the City allocates General and CDBG Funds for grants for agencies . These agencies either provide contracted work for the City or provide social services to residents. Below are the 2015 allocations.

2015 Contracted & Social Service Grants

Contracted Services	2015 Allocation	CDBG	General Fund
Community Resources Council	60,000	-	60,000
Jayhawk Area Aging Agency	20,000	-	20,000
PARS - Safe Streets *	60,849	-	60,849
Keep America Beautiful	13,682	-	13,682
YWCA - Center for Safety and Empowerment	19,155	-	19,155
Housing & Credit Counseling	51,314	-	51,314
Total Contracted Services	225,000	-	225,000

*Included in the Police Department Budget

Social Services - Emergency Aid	2015 Allocation	CDBG	General Fund
Catholic Charities	25,500	25,500	-
Salvation Army	46,304	46,304	-
Doorstep	15,196	15,196	-
Let's Help	14,749	14,749	-
Total Emergency Aid	101,749	101,749	-

Social Services - Counseling & Prevention	2015 Allocation	CDBG	General Fund
Boys and Girls Club - Comprehensive Youth Dev.	19,461	-	19,461
Positive Connections	36,978	-	36,978
KCSL - SNCO Family Resource Center	23,250	-	23,250
Community Action - Project Attention	26,956	-	26,956
Breakthrough House - Club House	19,780	16,440	3,340
TDC- Full Day Care	16,835	-	16,835
Shawnee Medical Society - Project Health Access	52,800	-	52,800
Big Brothers Big Sisters - Mentoring	9,499	-	9,499
TDC - Parent Child Learning Center	8,600	-	8,600
YWCA - Girls on the Run	10,080	-	10,080
Topeka Youth Project - Jobs for Young Adults	15,120	-	15,120
LULAC	12,600	-	12,600
Papan's Landing	13,920	-	13,920
Breakthrough House- Residential	16,810	16,810	-
CASA - Child in Need of Care	7,900	-	7,900
Meals on Wheels	8,201	-	8,201
Community Action - Latino Family Development	13,817	-	13,817
Kansas Legal Services - Employment	19,097	-	19,097
Topeka Youth Project - Youth Court	7,400	-	7,400
United Way - Successful Connections	17,750	-	17,750
East Topeka Council on Aging	18,872	-	18,872
Marian Clinic	7,470	-	7,470
Total Counseling & Prevention	383,196	33,250	349,946
Grand Total	709,945	134,999	574,946

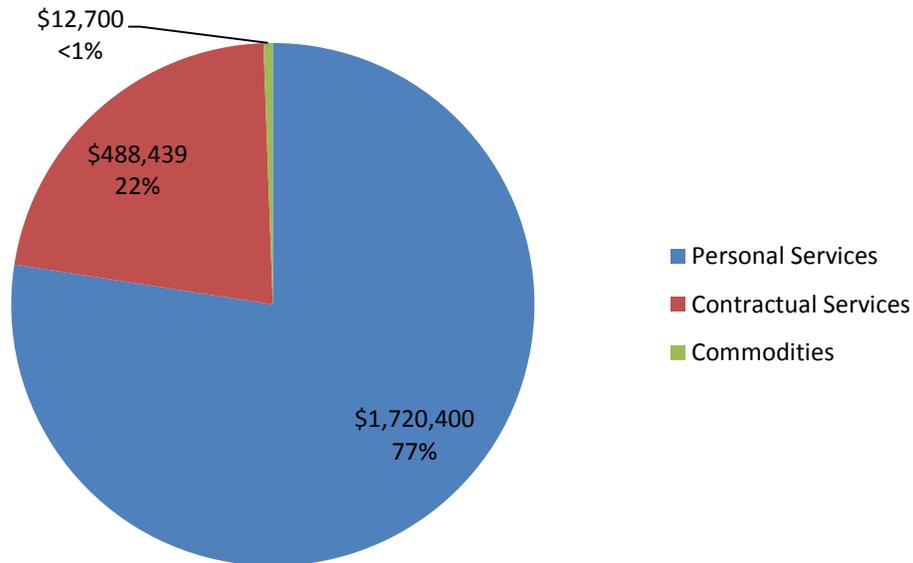


Department: Administrative & Financial Services

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,357,789	\$ 1,501,665	\$ 1,685,320	\$ 1,720,400
Contractual Services	469,152	538,625	489,616	488,439
Commodities	18,564	26,714	11,600	12,700
Capital Outlay	38,745	16,635	-	-
Other	(56)	(58)	-	-
Total	\$ 1,884,194	\$ 2,083,581	\$ 2,186,536	\$ 2,221,539

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$1,884,194	\$2,083,581	\$2,186,536	\$2,221,539

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	21	23	23	24
Part-Time FTEs	1.17	0.5	0	0
Total	22.17	23.5	23	24

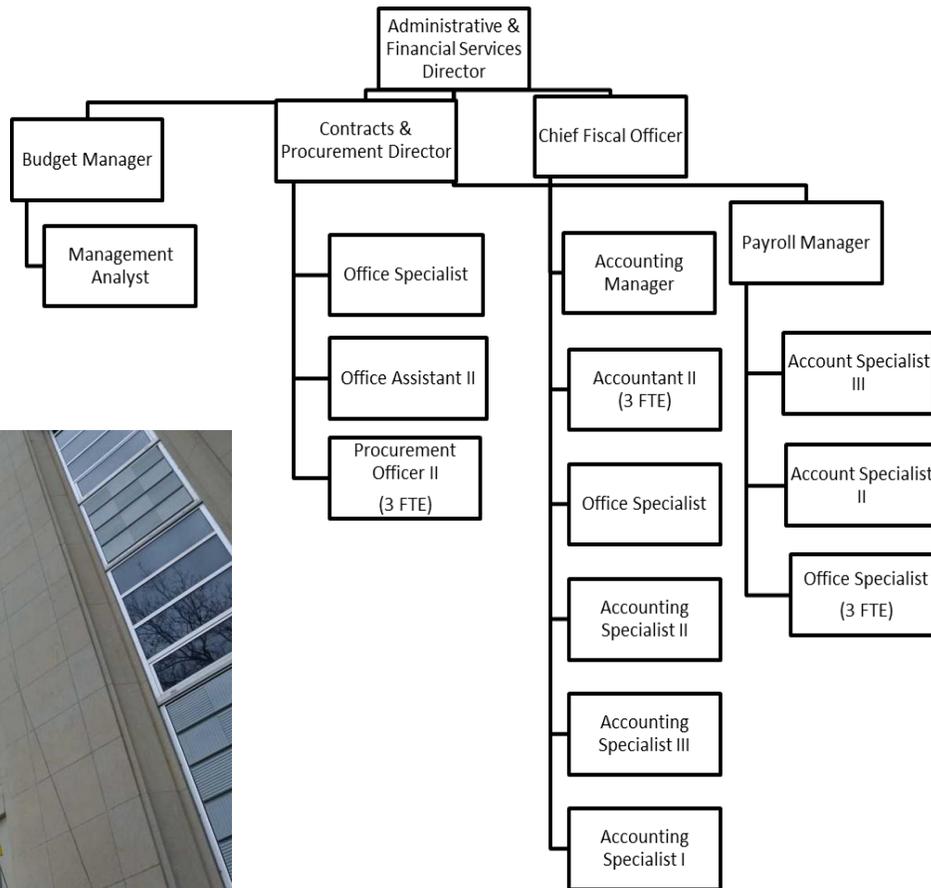


Department: Administrative & Financial Services

DEPARTMENTAL PROFILE

The Administrative and Financial Services Department is the lead City agency charged with stewardship of the public's financial resources. Finance collect and tracks revenues, makes payments to employees and vendors, invests cash balances, issues and manages debt, provides periodic reporting on financial activities and results, and regulates the City's purchases of goods and services to ensure fairness and transparency. Administrative and Financial Services is primarily an internal service provider, supporting the City's operating departments and other internal service providers. Administrative and Financial Services prepares the City's Comprehensive Annual Financial Report and assists in the development of the City's operating and capital budgets.

ORGANIZATIONAL CHART





Division: Financial Reporting and Payroll

DIVISION PROFILE

The Financial Reporting function includes all employees in the Central Accounting and Cash unit, and is primarily responsible for maintaining the transparency of city-wide financial systems. This division manages financial reporting, budgeting, treasury functions, and business operations for the City. The payroll division manages the payment of wages bi-weekly for more than 1,100 employees, tracks employee time and attendance, maintains records of paid time off, and manages retirement systems for City Employees.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 971,351	\$ 1,105,129	\$ 1,280,610	\$ 1,307,480
Contractual Services	406,892	435,324	432,631	381,752
Commodities	16,005	13,955	9,000	10,100
Capital Outlay	38,745	16,635	-	-
Other	(56)	(58)	-	-
Total	\$ 1,432,938	\$ 1,570,985	\$ 1,722,241	\$ 1,699,332

2015 GOALS

- Apply for and receive Government Finance Officers Association (GFOA) awards for the Comprehensive Annual Financial Report (CAFR) and Budget Book
- Continually forecast revenues and expenditures throughout all departments and funds
- Be responsive and accurate to all council and public inquiries regarding budgetary and financial information

2014 ACCOMPLISHMENTS

- Provided enhanced monthly and quarterly reports to the City Council
- Reformat the annual adopted budget book to meet the Distinguished Budget Book GFOA Best Practice Standards and to be more accessible and readable to the public
- Redesigned the Capital Improvement Plan adoption process which includes a 3-year project budget and updated project prioritization process
- Received a ratings upgrade from Standard and Poor's due to sound financial practices
- Passed a structurally balanced budget
- Added to the CAFR to meet GFOA and CAFR standards

PERFORMANCE MEASURES

- Provide monthly (12) and quarterly (4) financial reports to the City Council
- Receive the GFOA award for the budget book and CAFR
- Provide at least (3) public meetings throughout the budget process
- Increase General Fund fund balance to 15%



Division: Purchasing

DIVISION PROFILE

The Purchasing function regulates the City's purchases of goods and services to ensure a fair and transparent selection process consistent with City policy goals. Purchasing also reduces the costs of City operations by managing competition for the City's purchases.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 386,437	\$ 396,536	\$ 404,710	\$ 412,920
Contractual Services	62,259	103,301	56,985	106,687
Transfers	2,559	12,759	2,600	2,600
Total	\$ 451,256	\$ 512,597	\$ 464,295	\$ 522,207

2015 GOALS

- Provide efficient, economical and effective methods of acquiring goods and services in accordance with City Code and State law
- Provide timely service and support to vendors and suppliers using the Supplier Self Service portal in the eProcurement system.

2014 ACCOMPLISHMENTS

- Provides support and training to all users for Lawson
- Went "live" with Intellitime Time and Attendance system with all work groups except Police and two utility operator sections

PERFORMANCE MEASURES

- Maintain Strategic Sourcing with 100% of all competitive solicitations being processed electronically

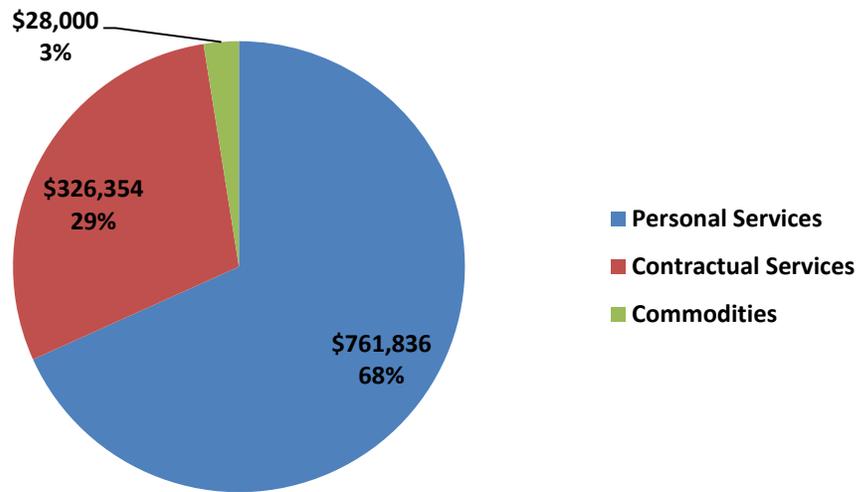


Department: Human Resources

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 756,727	\$ 742,896	\$ 739,550	\$ 761,836
Contractual Services	158,877	259,605	321,915	326,354
Commodities	15,063	22,954	26,000	28,000
Total	\$ 930,668	\$ 1,025,455	\$ 1,087,465	\$ 1,116,190

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$873,893	\$922,315	\$998,461	\$1,003,313
Worker's Comp	\$56,775	\$103,141	\$89,004	\$89,146
Health Fund	\$0	\$0	\$0	\$23,732

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	11	10	10	11
Part-Time FTEs	0	0.5	0.5	0
Total	11	10.5	10.5	11

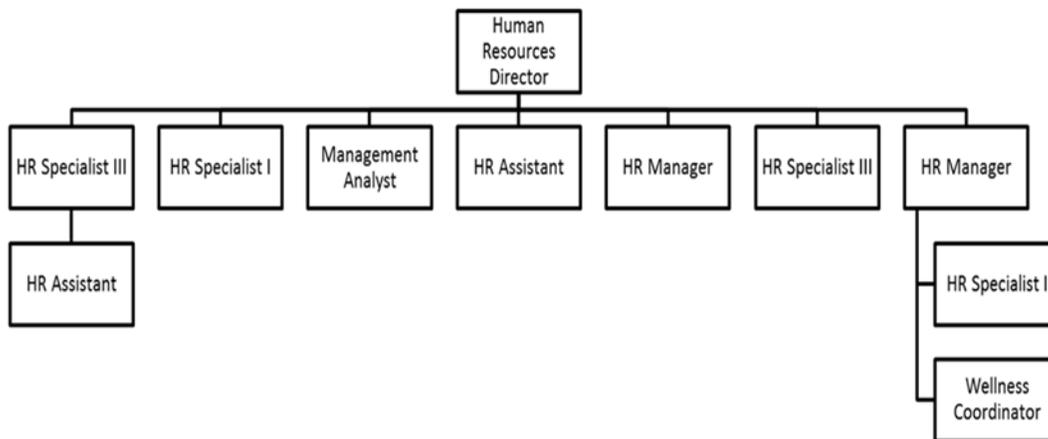


Department: Human Resources

DEPARTMENT PROFILE

The Human Resources Department provides core administrative services which support all employees through close coordination with the City Manager and all departments. The primary functional divisions include: recruitment, position classification, compensation, employee relations, labor relations, benefit programs, risk management administration, occupational health/wellness programs, employee training and development, HRIS administration for the Lawson, IntelliTime and HR InTouch Systems and employee recognition.

ORGANIZATIONAL CHART





Department: Human Resources

DIVISION PROFILE

The Human Resources Department provides core administrative services. The following divisions have been condensed into this section: Administration, Employee & Labor Relations, Recruitment & Classification Compensation, HRIS/Personnel Administration, Benefits Administration/Wellness, Employee Training & Development, and Risk Management Administration.

2015 GOALS

- Convert personnel files to electronic with access through the Lawson HR Module
- Conduct drug screenings for all new employees
- Continue to participate in the Position Review Committee
- Ensure that all employees are properly classified from approved requests
- Establish a clinic for City employees with primary services including non-emergent immediate care for minor injuries and illnesses and health coaching
- Complete job analysis to identify functional capacity requirements for entry-level Police Officer and Fire Fighter positions
- Work to ensure that health costs remain affordable for the employee and the City
- Be proactive in education and training to prevent grievances filed against the City

2014 ACCOMPLISHMENTS

- Completed functional capacity job analysis for Code Enforcement, Engineering, Survey, Traffic Operations, Zoo and HND Rehabilitation Specialist positions
- Successfully participated in all interview processes, including interview attendance and document processing
- Provided and administered several employee orientation opportunities
- Conducted data analysis for the Resource Allocation Study
- Participated in the Position Review Committee
- Complete the IntelliTime implementation for all departments
- Established a formal Wellness Program which includes personal health assessment and biometric screening
- Completed Request For Proposal process for health plan administrator, risk program broker/consultant, wellness program vendor, clinic vendor and criminal background check vendor
- Provided 8 employee development offerings and 18 supervisory development offerings
- Completed Property Appraisal of City facilities for

PERFORMANCE MEASURES

- Decrease administration expense for workers compensation claims
- Process 100% of all employee reclassification requests that are approved
- Attend 100% of Position Review Committee meetings
- 4.7% or less in employee turnover
- Provide 10 employee development offerings with 275 participants
- Provide 20 supervisor development offerings with 200 participants
- Strive towards having 10 or fewer total grievances filed
- Work to have zero grievances progress to arbitration

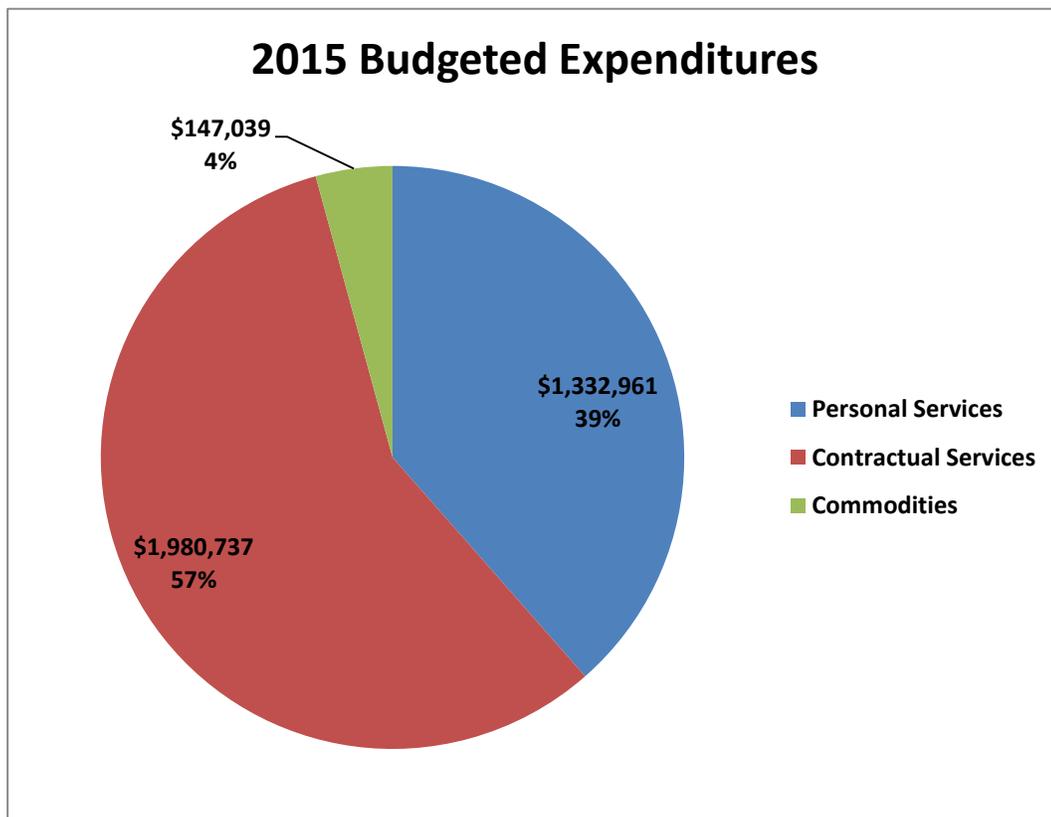


Department: Information Technology

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 927,171	\$ 1,236,021	\$ 1,298,984	\$ 1,332,961
Contractual Services	1,630,377	1,595,190	1,685,892	1,980,737
Commodities	179,863	205,267	150,487	147,039
Other	588,012	569,955	902,669	-
Total	\$ 3,325,423	\$ 3,606,433	\$ 4,038,032	\$ 3,460,737

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
IT Fund	\$3,325,423	\$3,606,433	\$4,038,032	\$3,460,737

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	12	13	15	14
Part-Time FTEs	0.5	0.5	0	0
Total	12.5	13.5	15	14

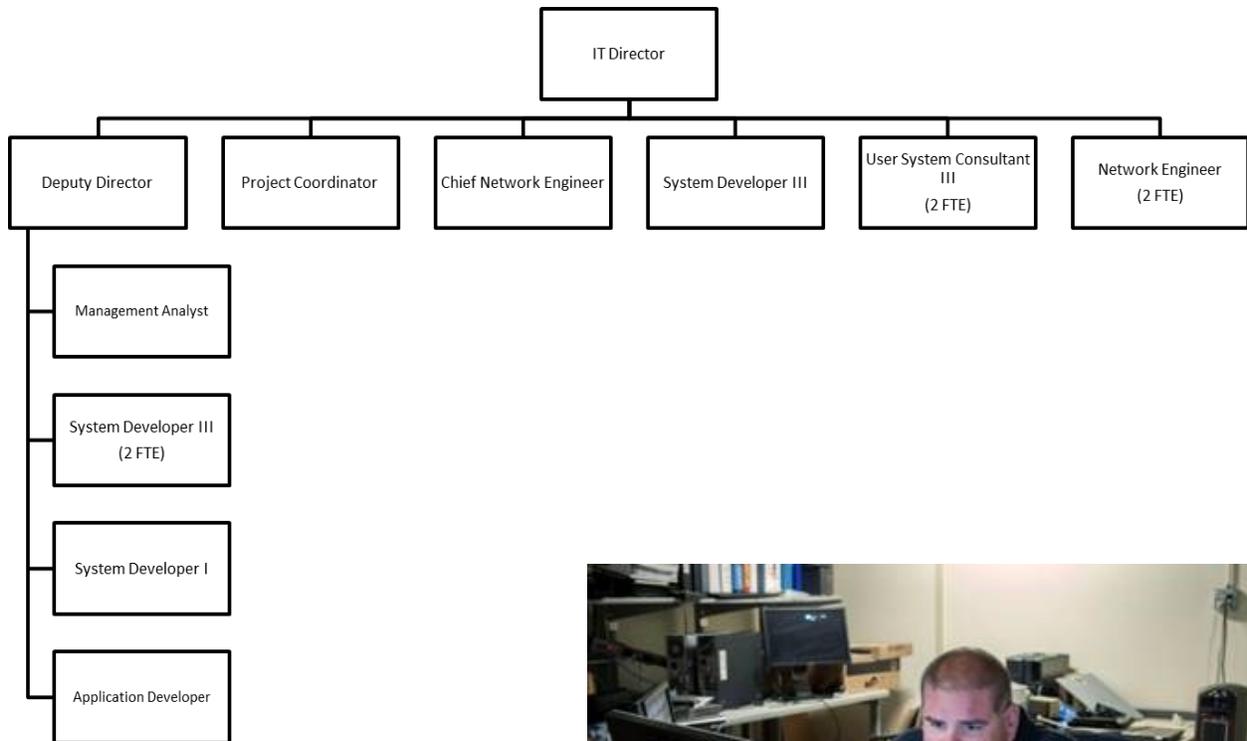


Department: Information Technology

DEPARTMENTAL PROFILE

The Information Technology Department is responsible for all IT Telecommunications, IT Computing and IT Business System functions within the computing enterprise of the City of Topeka. Major functions include fiscal management of the IT Fund, IT system asset management, IT contract administration, IT system engineering and deployment, IT system maintenance and administration, IT consulting, data analytics and end-user support.

ORGANIZATIONAL CHART





Division: Telecom & City4

DIVISION PROFILE

The services provided by the IT Telecom Program are outside plant fiber optic system maintenance and construction, structured cabling, leased telephone circuits, and telephone system maintenance. The deliverables of this program are interconnectivity of all computing systems within City facilities and voice communications. The goal for this program is to strive for maximum availability (up-time) for all telecommunication circuits and systems that support voice and data communications functions within the enterprise.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 383,251	\$ 155,467	\$ 232,815
Contractual Services	32,690	172,570	357,766	356,824
Commodities	-	57,718	52,877	48,791
Total	\$ 32,690	\$ 613,540	\$ 566,110	\$ 638,429

2015 GOALS

- Develop a near zero transition cost plan to move telephone ports into AT&T's hosted telephony services cloud
- Engineer and install AT&T network circuits necessary to support initial system requirements and to scale as telephone ports are migrated
- Analyze user telephony requirements based on business needs and create user groups
- Train and migrate users based on user groups from legacy PBX ports into the AT&T hosted telephony cloud

2014 ACCOMPLISHMENTS

- Completed a fiber optic system design and implementation to support 14-Video Surveillance Cameras around I-70 and I-470 to provide traffic video to the City Traffic Operations Center, Kansas Department of Transportation (KDOT) and the 911 Dispatch Center
- Integrated the Primary Branch Exchange (PBX) with Avaya Aura Contact Center to support Integrated Voice Response call center capabilities for the Water Call Center
- Upgraded Integrated Digital Voice Recording system for the Water Call Center

PERFORMANCE MEASURES

- Ensure System Availability 24/7/365 for IT Telecommunication Systems. 8,672 hours at 99% uptime (non-system maintenance/scheduled) of all IT Telecommunication Systems.



Division: Computing

DIVISION PROFILE

The services provided by the IT Computing Program are data networking systems, engineering, administration, maintenance and upgrades, personal computing systems rent, administration, maintenance and upgrades, IT Server and mass storage systems engineering, administration, maintenance and upgrades and information security systems, information security system engineering, administration, maintenance and upgrades. The deliverables of this program are enterprise IT computing systems, administration and maintenance necessary to support IT business systems across the enterprise. The goals for this program are maximum up-time for all IT computing systems that support IT Business system functions within a safe and secure computing environment.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 254,066	\$ 456,127	\$ 560,646
Contractual Services	-	834,801	1,053,148	1,259,128
Commodities	-	116,450	70,000	90,000
Total	\$ -	\$ 1,205,317	\$ 1,579,274	\$ 1,909,774

2015 GOALS

- Complete Desktop Computing and Application Virtualization – Private Cloud project. This will implement a virtual desktop application system to support mobile computing. It will analyze user hardware requirements based on application needs, deploy a hardware platform to users, and push virtualized applications to users based on application user groups
- Complete Electronic Document Content Management project that will lower transaction costs for sharing documents among employees and workgroups

2014 ACCOMPLISHMENTS

- Upgraded 99 personal computers/laptops as part of the annual personal computer upgrade cycle
- Provisioned 66 mobile computers (iPads) to support mobile computing
- Virtualized 10 physical servers and eliminated 10 physical server units reducing power consumption
- Upgraded 15 virtual servers to support new applications resulting in cost avoidance of purchasing 15-physical servers
- Installed 12 secure wireless access points to support mobile computing

PERFORMANCE MEASURES

- Ensure System Availability 24/7/365 for IT Computing Systems. 8,672 hours at 99% uptime (non-system maintenance/scheduled) of all non-PC IT computing systems
- Ensure availability of Desktop/Laptop computer fleet. 99.5% of PC/Laptop fleet in operation



Division: Business Systems & Dept. Overhead

DIVISION PROFILE

The services provided by the IT Business Systems Program are system engineering, administration, data analytics, maintenance and upgrades of information technology based information systems across the enterprise. The deliverables of this program are enterprise software and application business systems, back-end database systems, administration, maintenance, system consulting and data analytics necessary to support IT business systems use across the enterprise. The goals for this program are maximum up-time for all IT business systems and back-end database systems that support business functions within a safe and secure computing environment.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 927,172	\$ 605,955	\$ 687,390	\$ 539,501
Contractual Services	1,597,688	611,532	274,979	364,785
Commodities	179,863	31,099	27,610	8,248
Other	588,013	569,955	902,669	-
Total	\$ 3,292,735	\$ 1,818,541	\$ 1,892,648	\$ 912,534

2015 GOALS

- Create one stop customer service portal with comprehensive on-line payment capabilities using an agnostic solution for payment card processing (permitting fees, utility bills, court fees, etc.)
- Project: Key Performance Indicator (KPI)/Reporting Dashboards for financial and operational information
- Finish Payment Portal project that will increase online payment capabilities, centralize the customer contact database with marketing information and provide an easier method to handle the payment process
- Upgrade the ERP system to enhance the capability of more integration and functionality focusing on data and processing; providing the capability for more mobile access

2014 ACCOMPLISHMENTS

- Completed an upgrade to an electronic content management system and added internal sites for document storage and project management
- Performed a system upgrade to the server hardware that supports the Utility Billing server
- Implemented a hosted applicant tracking and recruiting application
- Implemented a hosted board and commission application
- Supported all functions of the Information Technology department, which helped run the daily operations and maintain upkeep for facilities

PERFORMANCE MEASURES

- 8,672 hours at 99% uptime (non-system maintenance/scheduled) of all IT Business systems

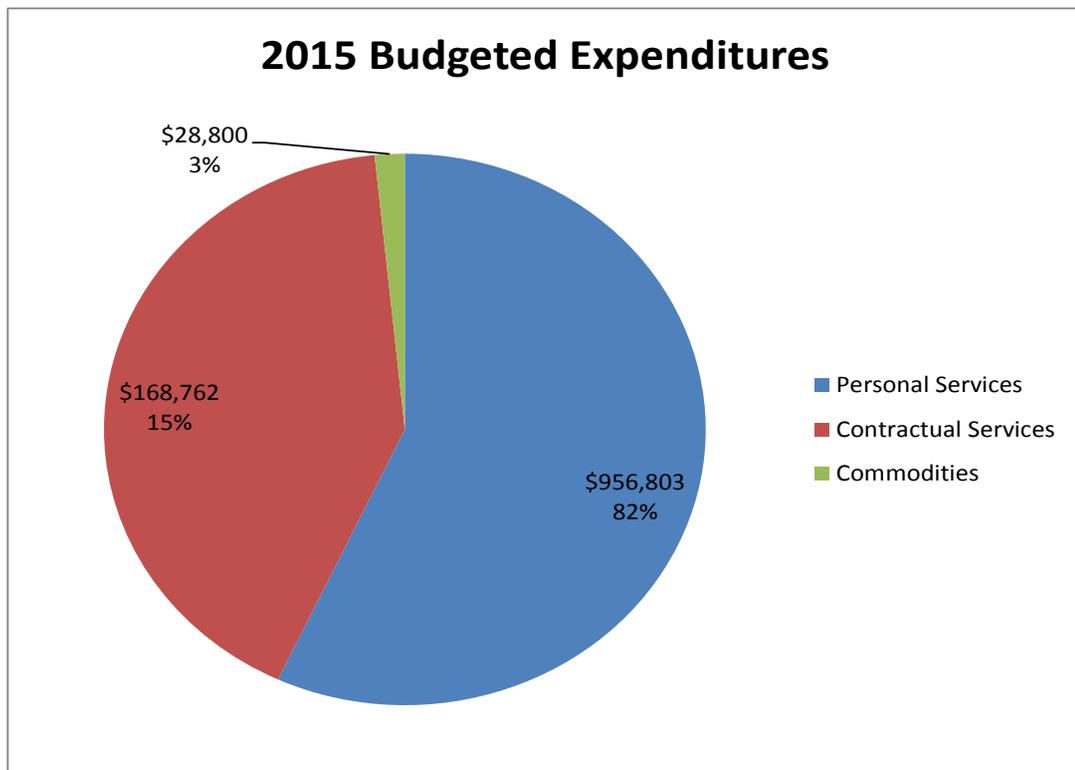


Department: Legal

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 1,276,482	\$ 1,233,770	\$ 1,210,009	\$ 1,235,617
Contractual Services	481,256	513,333	892,118	900,189
Commodities	22,183	28,899	34,800	34,800
Other	-	-	-	515,000
Total	\$ 1,779,922	\$ 1,776,002	\$ 2,136,927	\$ 2,685,606

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
General Fund	\$1,292,907	\$1,134,818	\$1,140,436	\$1,154,365
Special Liability	\$487,015	\$641,185	\$996,491	\$1,531,241

PERSONNEL SUMMARY

	2012	2013	2014	2015
Full-Time FTEs	17	17	14	14
Part-Time FTEs	0.5	0.5	0	0
Total	17.5	17.5	14	14

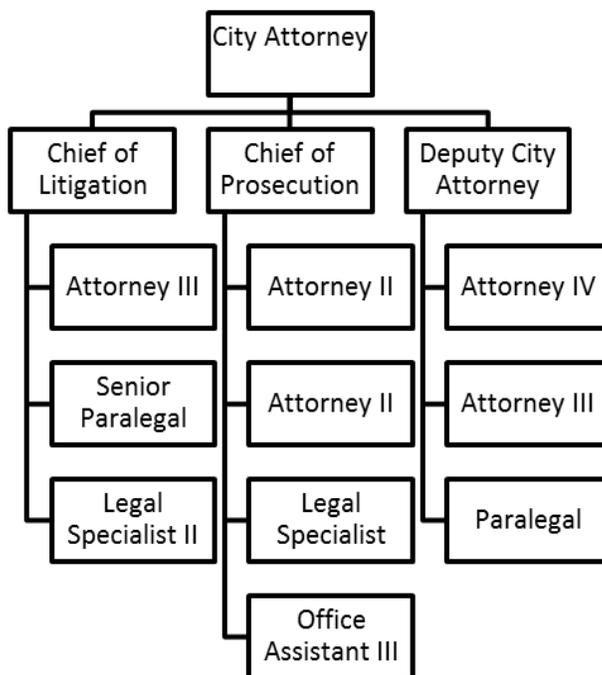


Department: Legal

DEPARTMENTAL PROFILE

Legal services are provided to the City Manager, City departments, employees, City Council, boards and commissions. Alleged violations of city ordinances are prosecuted in the Municipal Court.

ORGANIZATIONAL CHART





Division: Government Law & Prosecution Section

DIVISION PROFILE

The Government Law & Prosecution Section provides legal advice and representation to the City of Topeka. Specifically, the Government Law Section prepares ordinances, reviews contracts, processes Kansas Open Records Act inquiries, reviews bankruptcy claims, negotiates with labor unions and advises the City Manager, Mayor, City departments, employees, City Council, boards and commissions. Prosecution involves representation for litigation for violations of the City code.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,171,498	\$ 966,618	\$ 943,618	\$ 956,803
Contractual Services	102,644	143,924	168,018	168,762
Commodities	18,765	24,275	28,800	28,800
Total	\$ 1,292,907	\$ 1,134,818	\$ 1,140,436	\$ 1,154,365

2015 GOALS

- Continue creating and organizing paperless filing system
- Possible consolidation of main office with prosecution office to provide more efficient services and economical use of resources
- Legal training for all attorneys and support staff
- Weekly meetings with Police to identify criminal nuisance areas within the City
- Evaluate and update ordinances to increase accountability for criminal behavior
- Continue working with court's new database system that interfaces with prosecution's software to enhance process of filing cases

2014 ACCOMPLISHMENTS

- Implementation of International Property Maintenance Code (IPMC)
- Negotiated wages for 3 collective bargaining units and full contracts for 2 units
- Completed transfer of properties to County stemming from Parks and Recreation consolidation
- Over 270 KORA requests processed
- To date, 700 contracts, 47 ordinances, and 72 resolutions prepared and/or reviewed
- Education and prosecution of IPMC
- Passed state audits for KBI/KHP security information systems
- 10,079 cases prosecuted in Municipal Court

PERFORMANCE MEASURES

- Increase reliance on technology in all areas in order to increase efficiency and reduce paper use (reduce paper supply budget by 5%)
- 100% of staff will complete additional educational training



Division: Litigation

DIVISION PROFILE

Litigation services are provided to pursue claims on behalf of the City of Topeka and defend the City its officers and employees. Service provision occurs in a variety of settings including administrative proceedings, State and Federal courts, mediations and arbitrations. The litigation section also handles all appeals involving the City of Topeka on both the State and Federal Level.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 104,984	\$ 267,151	\$ 266,391	\$ 278,814
Contractual Services	378,612	369,409	724,100	731,427
Commodities	3,418	4,624	6,000	6,000
Other	-	-	-	515,000
Total	\$ 487,015	\$ 641,185	\$ 996,491	\$ 1,531,241

2015 GOALS

- Examine special liability fund for adequate resources
- Examine claims process for possible recommended changes
- Continue creating historic database of past cases for ease of reference

2014 ACCOMPLISHMENTS

- Revised claim payment process to ensure payments made from correct funds
- 55 tort claims processed
- 15 pending civil cases; 7 civil cases closed with no financial liability to the City ; 1 case with significant financial exposure to the City was settled for \$32,240; 1 case pending appeal

PERFORMANCE MEASURES

- Continue examining current processes to streamline services and suggest revisions to city ordinances and policies to circumvent costly grievances and lawsuits
- Increase reliance on technology in all areas in order to increase efficiency and reduce paper use (reduce paper supply budget by 5%)

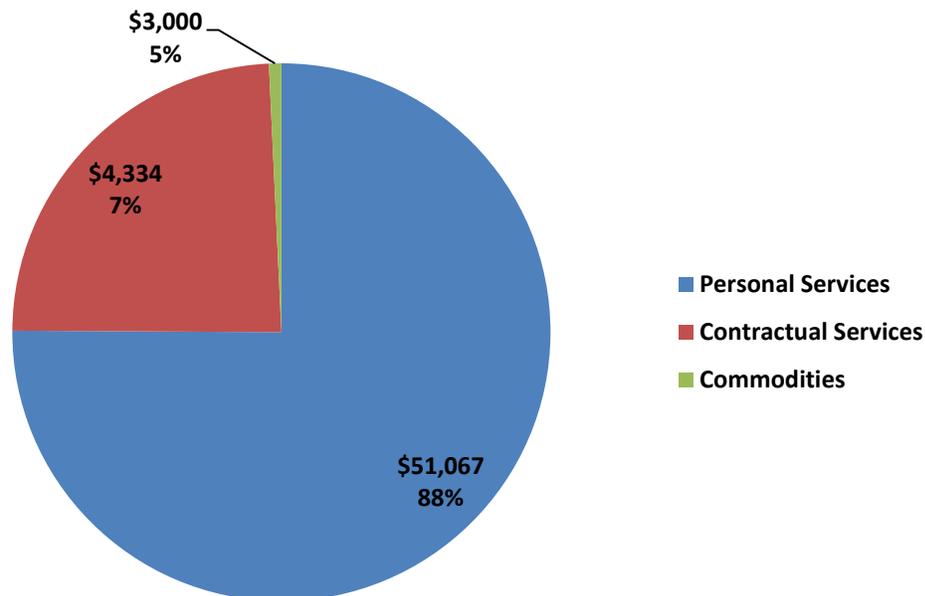


Department: Municipal Court

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 1,306,030	\$ 1,290,558	\$ 1,418,599	\$ 1,422,363
Contractual Services	\$ 332,089	\$ 404,372	\$ 452,620	\$ 457,767
Commodities	\$ 12,513	\$ 19,343	\$ 11,900	\$ 14,097
Capital Outlay	\$ -	\$ -	\$ -	\$ 3,000
Other	\$ 12	\$ -	\$ -	\$ -
Total	\$ 1,650,644	\$ 1,714,273	\$ 1,883,119	\$ 1,897,227

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
General Fund	\$1,587,972	\$1,653,678	\$1,820,938	\$1,838,826
Other Fund	\$62,673	\$60,595	\$62,181	\$58,401

PERSONNEL SUMMARY

	2012	2013	2014	2015
Full-Time FTEs	23	24	23	23
Part-Time FTEs	0	0	0	0
Total	23	24	23	23

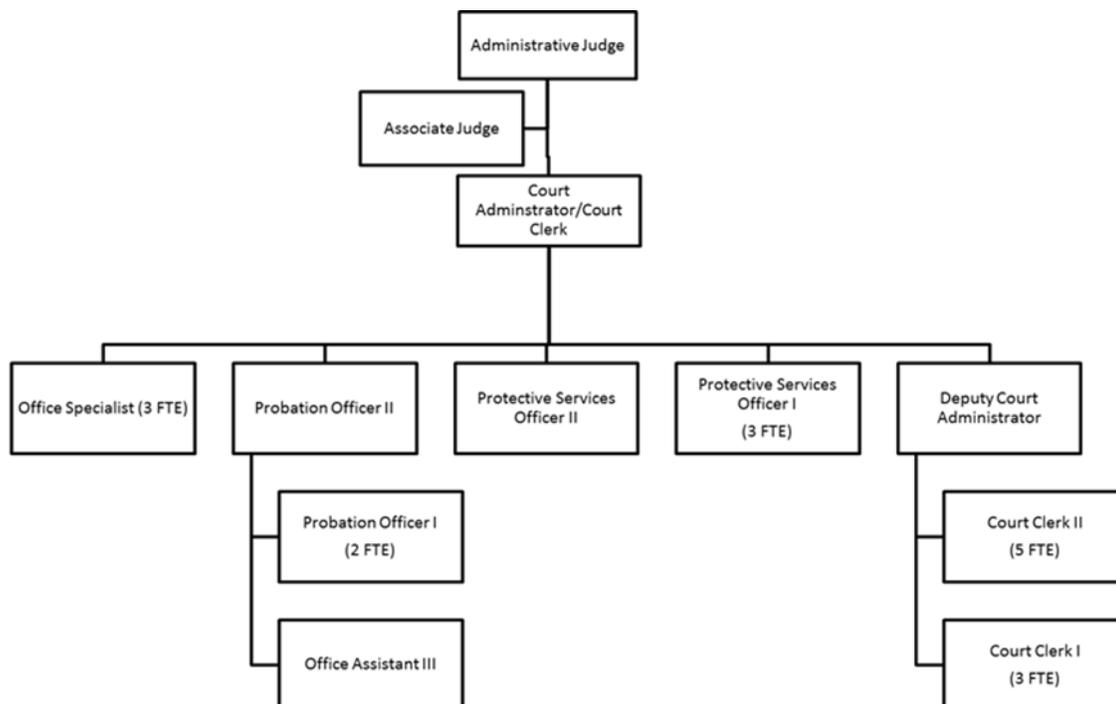


Department: Municipal Court

DEPARTMENTAL PROFILE

The Topeka Municipal Court, through its judges and staff, adjudicates traffic infractions and misdemeanor offenses that are alleged to have occurred within the Topeka city limits pursuant to applicable provisions of City Ordinance, various state laws and court rules. The Court promptly and fairly adjudicates all cases filed and enforces judgments rendered. Ancillary functions include issuing and enforcing warrants for court appearances; and providing information to citizens about the municipal judicial process and collecting fines and fees. Municipal Court through its Probation Division provides probation supervision to defendants for various misdemeanor offenses as well as tracks and monitors community service and house arrest defendants; prepares drug and alcohol evaluations; supervises and monitors persons on probation; tracks substance abuse requirement completion for diversion cases and conducts alcohol information school.

ORGANIZATIONAL CHART





Division: Judicial

DIVISION PROFILE

The Court adjudicates traffic infractions and misdemeanor offenses. Additional functions include issuing and enforcing warrants for court appearances; and providing information to citizens about the municipal judicial process and collecting fines and fees.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,092,731	\$ 1,094,763	\$ 1,191,678	\$ 1,199,050
Contractual Services	310,799	356,040	408,165	407,542
Commodities	9,956	16,387	9,000	9,050
Other	12	-	-	-
Total	\$ 1,413,498	\$ 1,467,189	\$ 1,608,843	\$ 1,615,641

2015 GOALS

- Achieve full staffing
- Fully implement e-ticketing
- Initiate Alternative Sentencing Court for disposition of cases involving severely and persistently mentally ill defendants
- Initiate paperless courtroom signature process
- Eliminate substantiated customer complaints for clerks, protective service officers and judges

2014 ACCOMPLISHMENTS

- Fully implemented Enterprise case management software
- Initiated e-ticketing software for processing police citations
- Completed re-referral of 44,000 plus collection cases to new collection agency
- Increased collections from all sources of revenue
- Zero substantiated formal complaints against judges for third consecutive year

PERFORMANCE MEASURES

- Schedule trial dates within 180 days of request (baseline 98%)
- Increase the number of cases disposed in 2015 by 5%



Division: Probation & Alcohol/Drug Safety

DIVISION PROFILE

Provides probation supervision to defendants for various misdemeanor offenses as well as tracks and monitors community services and house arrest defendants. The Alcohol & Drug Safety Action Program prepares drug and alcohol evaluations, supervises and monitors person on probation and tracks substance abuse requirement completion for diversion cases and conducts Alcohol Information School.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 213,299	\$ 195,795	\$ 226,921	\$ 223,314
Contractual Services	21,290	48,332	44,455	50,225
Commodities	2,557	2,956	2,900	5,047
Capital Outlay	-	-	-	3,000
Total	\$ 237,147	\$ 247,084	\$ 274,276	\$ 281,586

2015 GOALS

- Achieve full staffing
- Eliminate substantiated customer complaints for clerks, protective service officers and judges

2014 ACCOMPLISHMENTS

- Fully implemented Enterprise case management software
- Increased collections from all sources of revenue

PERFORMANCE MEASURES

- Complete court ordered requirement (baseline 50%)
- Monitor completion of court ordered substance abuse requirements

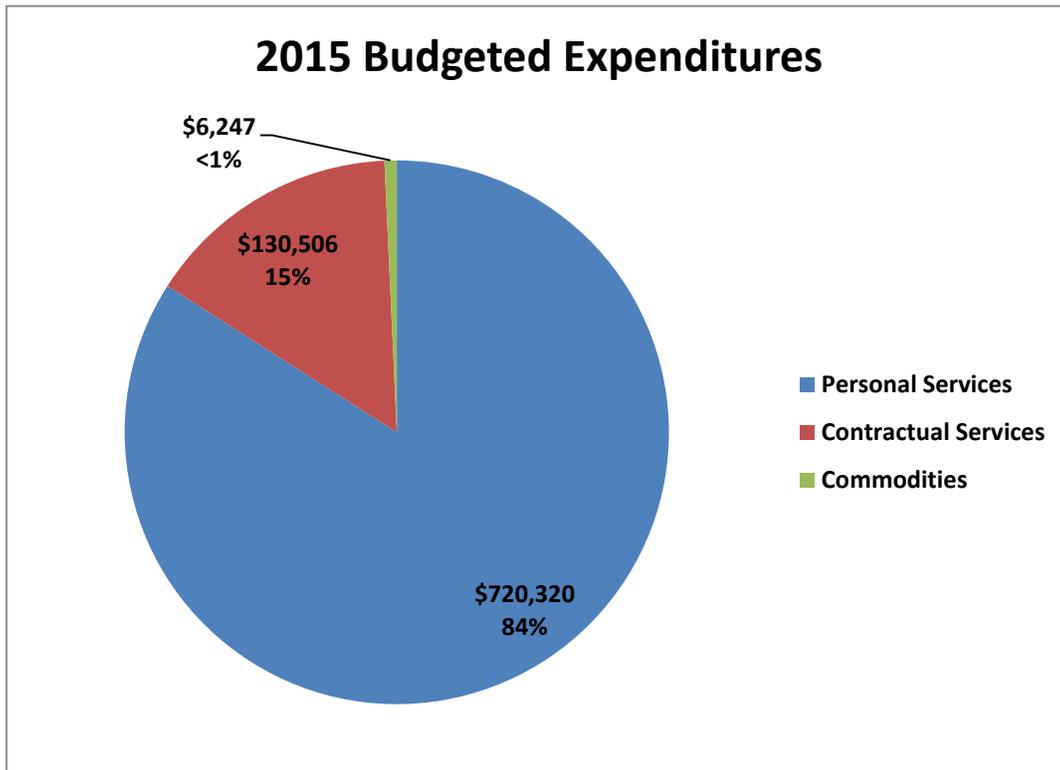


Department: Planning

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 655,956	\$ 671,729	\$ 699,367	\$ 720,320
Contractual Services	94,826	130,510	135,777	130,506
Commodities	2,931	8,007	6,650	6,247
Total	\$ 753,713	\$ 810,246	\$ 841,794	\$ 857,073

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$753,713	\$810,246	\$841,794	\$857,073

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	10	11	11	11
Part-Time FTEs	0	0	0	0
Total	10	11	11	11

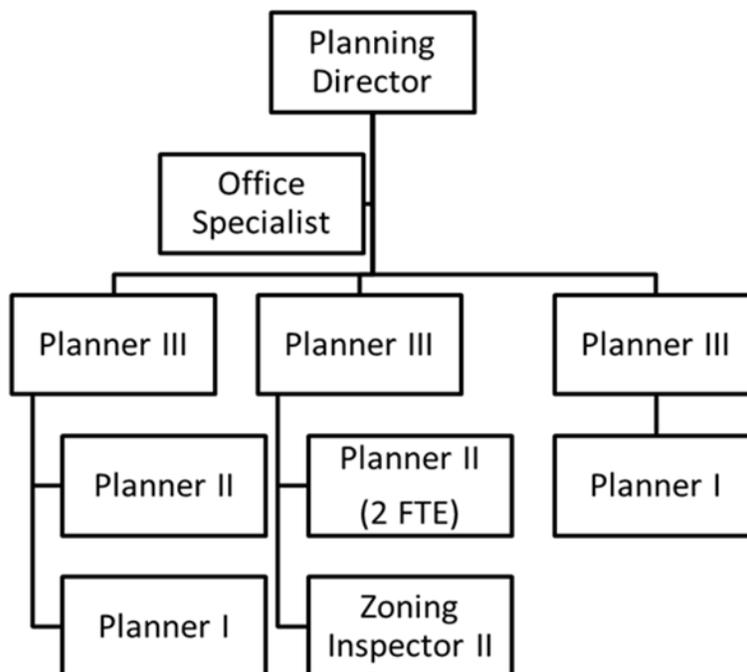


Department: Planning

DEPARTMENTAL PROFILE

The Planning team assists in creating a vibrant city of lasting value by engaging the community in current, comprehensive, and transportation planning services. Major activities of the Department include land use planning, zoning administration and enforcement, neighborhood revitalization, Comprehensive Plan elements, annexation, regional transportation planning, and historic preservation.

ORGANIZATIONAL CHART





Division: Administration

DIVISION PROFILE

Administration provides leadership, direction, and assistance to other Department functions in meeting the organizational goals of the City and planning bodies. This includes budgeting, communication, staff support, clerical, and coordination with City Council, Planning Commission, Landmarks Commission, Board of Zoning Appeals (BZA) and Metropolitan Topeka Planning Organization (MTPO) activities.

Note: All Planning division expenditures are included below

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 655,956	\$ 671,729	\$ 699,367	\$ 720,320
Contractual Services	94,826	130,510	135,777	130,506
Commodities	2,931	8,007	6,650	6,247
Total	\$ 753,713	\$ 810,246	\$ 841,794	\$ 857,073

2015 GOALS

- Provide leadership and administrative support for all projects under current planning, comprehensive planning, and transportation to carry out department goals

2014 ACCOMPLISHMENTS

- Provided administrative support for all projects
- Updated department web page on a weekly basis

PERFORMANCE MEASURES

- 100% of all Capital Improvement Plan (CIP) road projects targeted within UGA Tier I/II



Division: Current Planning

DIVISION PROFILE

Current Planning administers the zoning and subdivision codes of the city, including their enforcement. This includes processing zoning code text/map amendments, subdivision text amendments, reviewing building permits for compliance, reviewing site/landscape plans for compliance, appeals of the zoning code, coordinating with other affected departments on development proposals, and “planner of the day” inquiries from the public.

2015 GOALS

- Adopt commercial building design standards
- Adopt changes to Downtown zoning districts with design standards
- Initiate comprehensive sign code update

2014 ACCOMPLISHMENTS

- Adopt bicycle parking standards
- Adopted comprehensive update to Zoning Districts/Uses/Dimensional Standards and convert to matrix format

PERFORMANCE MEASURES

- Annual review and update of one major section of the zoning/subdivision code: Commercial Building Design Standards, Sign Code
- Annual adoption of at least one major code update or other initiative that advances higher quality design standards: NCD, Commercial Design Standards, Sign Code, Downtown Historic District



Division: Comprehensive Planning

DIVISION PROFILE

Comprehensive Planning measures, forecasts, and plans for the community's physical development need in order to promote fiscal health through sustainable growth and neighborhood revitalization. This includes all Comprehensive Plan elements, neighborhood and area plans, the Neighborhood Revitalization Program, Neighborhood Conservation Districts, historic preservation/landmarks, and annexations.

2015 GOALS

- Update Neighborhood Health maps
- Adopt and implement a second Neighborhood Conservation District
- Adopt and implement two neighborhood plans through the SORT process
- Bring forth unilateral annexations consistent with new Land Use and Growth Management Plan (LUGMP) policies
- Develop citywide interpretive plan for heritage tourism
- Adopt updated platting and utility rules for UGA areas, consistent with LUGMP

2014 ACCOMPLISHMENTS

- Adopted and implemented Westboro Neighborhood Conservation District
- Adopted and implemented Oakland Neighborhood Plan
- Adopted and began implementing Historic Preservation Plan
- Adopted updated LUGMP

PERFORMANCE MEASURES

- Implement major recommendation of the Historic Preservation Plan: Heritage Tourism City-Wide Interpretive Plan
- Review status of historic districts
- 40% of all road projects to align with At Risk/Intensive Care neighborhoods



Division: Transportation Planning

DIVISION PROFILE

Transportation Planning coordinates regional planning efforts for all modes of transportation. Their primary function is to provide staff to the Metropolitan Topeka Planning Organization (MTPO) Policy Board to develop a Unified Work Planning Program (UPWP) in cooperation with KDOT and transit provider (TMTA). Federal law requires certain planning products be approved by the Policy Board in order to receive federal/state funding for regionally significant transportation projects. This also includes implementation of the city's Bikeways Master Plan. The budget reflects the City's 20% match for a Planner III and TMTA's 20% match for a Planner I. The other 80% is funded through KDOT's community planning grants (CPG) as received from the Federal Highways Administration.

2015 GOALS

- Fund Wayfinding Sign Plan in cooperation with Visit Topeka
- Complete master traffic study of I-470 influences area between Arvon, Huntoon, Wanamaker, and 17th Street in partnership with KDOT
- Initiate Bike Share program for Topeka Metro
- Implement Phase I and Phase II of Bikeways Master Plan
- Adopt and implement Pedestrian Master Plan

2014 ACCOMPLISHMENTS

- Adopted an updated five-year Intelligent Transportation Systems (ITS) Plan
- Implemented Phase I and Phase II of Bikeways Master Plan (in progress); received Transportation Alternative funds for Phase II
- Funded Pedestrian Master Plan

PERFORMANCE MEASURES

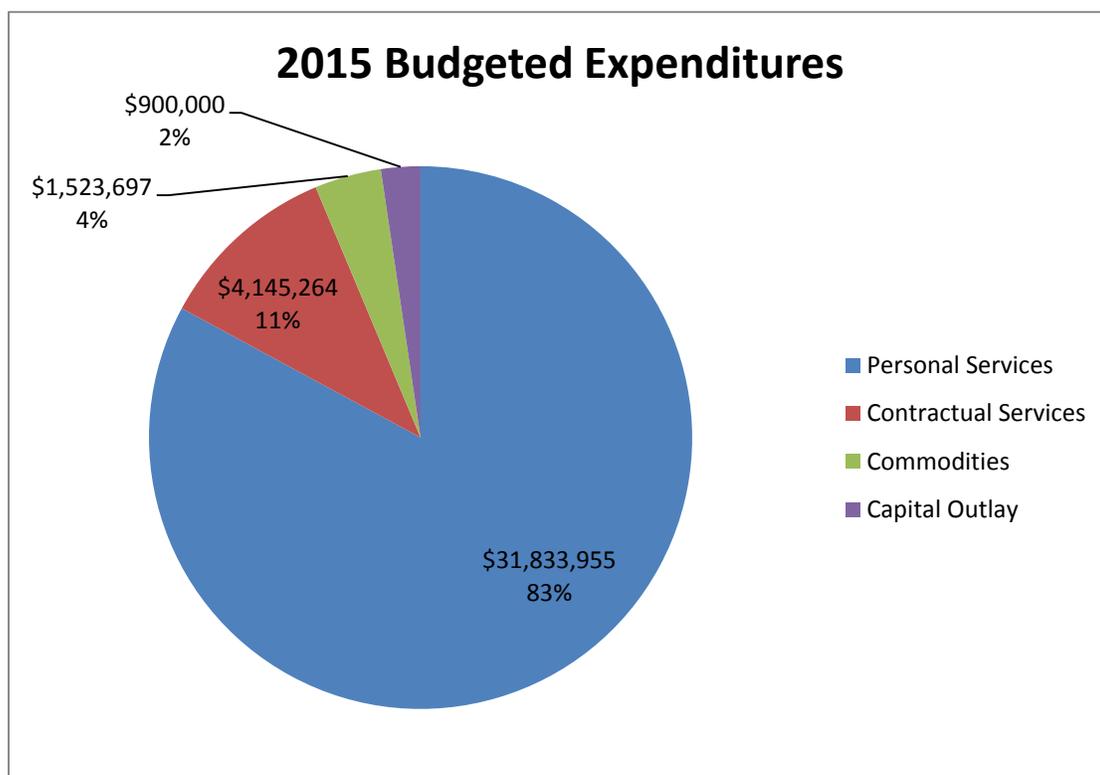
- 35% of bikeways funded and constructed
- Add 100 bikes in bike-share program
- Complete street reviews and design for all street projects
- Complete pedestrian plan and identify performance measures



Department: Police Department

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 26,800,778	\$ 28,045,958	\$ 31,716,038	\$ 31,833,955
Contractual Services	2,802,757	4,028,552	4,009,615	4,145,264
Commodities	1,228,245	1,281,649	1,704,046	1,523,697
Capital Outlay	248,328	350,272	600,000	900,000
Total	\$ 31,080,108	\$ 33,706,432	\$ 38,029,699	\$ 38,402,916



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$31,080,108	\$33,706,432	\$38,029,699	\$38,402,916

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	365	367	367	367
Part-Time FTEs	0.5	0	0.5	0.5
Total	365.5	367	367.5	367.5

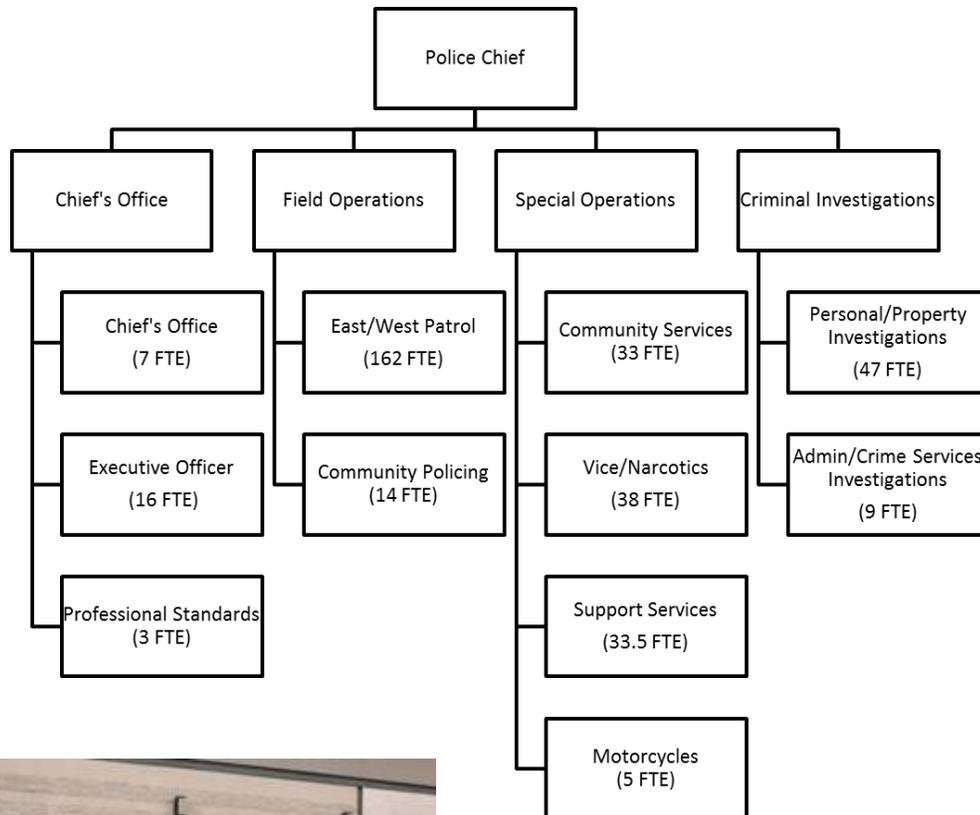


Department: Police

DEPARTMENTAL PROFILE

The Topeka Police Department's mission is to reduce crime and make neighborhoods safer. Department employees devote time and resources toward that goal by enforcing local, state and federal laws. Responding to citizen calls for service, investigating and arresting criminals, preventing crime by predictive crime analysis and working directly with all citizens are all avenues used to achieve the mission.

ORGANIZATIONAL CHART





Department: Chief's Office

DIVISION PROFILE

The immediate Division under the Chief's Office is responsible for the overall integrity and security of the department. Threat analysis, training, fiscal and public information fall under the executive officer while the legal advisor and professional standards unit report directly to the Chief. Effective training, policy, accreditation, complaint investigation, internal inspections, crime analysis and public relations are essential for a healthy law enforcement agency.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 2,213,406	\$ 2,531,250	\$ 2,836,205	\$ 2,610,967
Contractual Services	13,097	1,079,184	497,048	534,502
Commodities	85,958	346,125	491,561	459,029
Capital Outlay	219,000	344,873	600,000	900,000
Total	\$ 2,531,461	\$ 4,301,433	\$ 4,424,813	\$ 4,504,498

2015 GOALS

- Purchase 100 additional Taser body cameras which will allow the department to place a camera on all officers who are responsible to respond to initial calls for service
- Fully integrate electronic ticketing throughout the entire agency

2014 ACCOMPLISHMENTS

- The Commission on Accreditation for Law Enforcement Agencies completed an on-site assessment of standards for years 2012, 2013 and 2014. Assessors recommended the department be re-accredited to the commission
- The Training Academy conducted academies with 23 officers. All of the officers made it to graduation and were commissioned certified Law Enforcement Officers

PERFORMANCE MEASURES

- Review and re-issue 50 polices each year (baseline 35)
- Increase the percentage of academy recruits scoring 90% or better by 5% (baseline 25%)
- Reduce the time for the completion of citizen complaints to no more than 90 days (baseline 90%)



Division: Field Operations

DIVISION PROFILE

The Field Operations Division is divided into the East and West commands and operates 24 hours a day, every day of the year. These Divisions are the primary responding officers to citizens calls for service and assume the first level of investigation of crimes reported. Field Operations has the largest amount of manpower assigned to it and therefore requires the greatest funding of any Division within the department. The Community Policing Unit falls within this Division.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 10,394,323	\$ 12,763,337	\$ 14,954,607	\$ 14,994,897
Contractual Services	234,323	375,969	715,925	833,921
Commodities	655,046	571,737	756,121	631,575
Capital Outlay	-	5,399	-	-
Total	\$ 11,283,692	\$ 13,716,443	\$ 16,426,653	\$ 16,460,393

2015 GOALS

- Community Policing Officers (CPO) will attend a minimum of 92% of community related meetings per month
- Maintain full staffing within the Community Policing Unit
- Increase traffic enforcement (citations) in an effort to reduce injury accidents
- Reduce traffic collisions 2% from the 2014 total

2014 ACCOMPLISHMENTS

- Increased community meetings with Community Policing Officers

PERFORMANCE MEASURES

- Attend 100% of community meetings
- Effectively handle the projected 464 DUI arrests
- Safely handle the projected 4,160 traffic accidents



Division: Special Operations

DIVISION PROFILE

The Special Operations Division contains several units that require specialized training, skills and equipment to accomplish specific law enforcement functions. They primarily target violent offenders and those involved in illegal narcotics. This Division also contains the largest number of non-sworn personnel assigned to records, property and evidence, volunteers, and information technology. School Resource officers fall under this Division as well.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 9,828,764	\$ 7,505,893	\$ 8,228,255	\$ 8,266,377
Contractual Services	2,108,932	2,404,202	2,560,467	2,538,298
Commodities	134,748	285,967	358,146	342,544
Capital Outlay	11,716	-	-	-
Total	\$ 12,084,160	\$ 10,196,062	\$ 11,146,869	\$ 11,147,218

2015 GOALS

- Complete a records management system (RMS) transfer of all jackets from the AS400 system to the Microsoft Platform
- Complete implementation and train staff on MSP by early 2015
- Updating of the security cameras around the Law Enforcement Center
- Update aging vehicle fleet and establish a viable fleet rotation
- Participate in prescription drug take back events

2014 ACCOMPLISHMENTS

- Partnering with Community Improvement Di to accurately data entry the reports
- Currently updating the current desktop and laptop computers throughout the department
- The Narcotics Unit has conduct 40 search warrants, 57 felony charges and 35 felony arrests

PERFORMANCE MEASURES

- Conduct twelve driver's license check lanes
- Respond to 90% of requested demonstrations from the public
- Participate in two prescription drug take back events



Division: Criminal Investigation

DIVISION PROFILE

Criminal Investigations Division (CID) is charged with the thorough investigation of crime in the City of Topeka. CID is divided into 3 Sections—Crimes Against Persons, Crimes Against Property, and Administration (Crime Scene, Crime Victims Assistance, Bomb, and Accident Reconstruction). Complete investigations often include interviewing witnesses and suspects, crime scene processing, report writing and coordination with prosecuting authorities.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 4,997,983	\$ 5,244,966	\$ 5,696,971	\$ 5,961,715
Contractual Services	128,884	169,709	236,176	238,543
Commodities	53,929	77,819	98,217	90,549
Total	\$ 5,180,796	\$ 5,492,494	\$ 6,031,364	\$ 6,290,807

2015 GOALS

- Send FARO operators to the train-the-trainer course
- Have CSI officers become International Association for Identification (IAI)
- Identify training and equipment needs to keep up with the rapidly evolving technology needs to maintain investigative effectiveness congruent to that expected of the Capitol City of Kansas
- Identify funding sources to fund needed training and equipment

2014 ACCOMPLISHMENTS

- Identified processes that were deficient in determining clearance rates. A coordination of data between the courts, the Shawnee Sheriff Office, and units within the TPD were established
- Reviewed, evaluated and refined several processes that are used to determine actual clearance rates. Held training during in-service regarding this performance measure
- Purchased FARO system to reduce manpower needs while upgrading mapping technologies to 3-dimensional formats

PERFORMANCE MEASURES

Based on FBI national crime average clearance rate (percent of crimes solved) scores for cities with populations between 100,000 and 250,000, the Topeka Police Department has set the benchmark (per crime) at the following levels. These numbers represent the Topeka Police Department's desired clearance rates for those Part 1 crimes compared to the national average. These are the percentages the Department is striving to achieve:

- Murder - 59.5
- Rape - 36.1
- Robbery - 27.8
- Aggravated Assault/Battery - 52.7
- Burglary - 11.2
- Theft - 20.8

PUBLIC WORKS

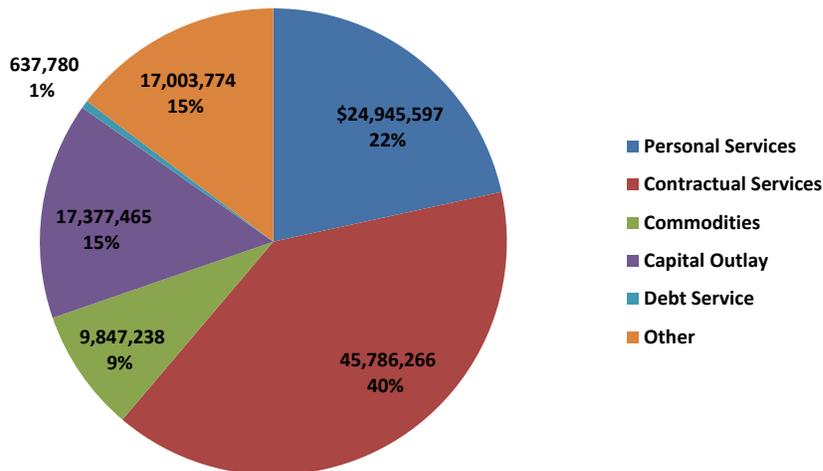


Department: Public Works

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 21,896,470	\$ 22,946,468	\$ 24,428,518	\$ 24,945,597
Contractual Services	33,036,945	42,867,856	44,968,154	45,786,266
Commodities	8,622,054	7,632,667	8,884,843	9,847,238
Capital Outlay	166,162	561,834	579,325	17,377,465
Debt Service	424,403	300,150	435,364	637,780
Transfers	752	14,580	-	-
Other	21,554,339	21,333,008	22,929,620	17,003,774
Total	\$ 85,701,125	\$ 95,656,564	\$ 102,225,825	\$ 115,598,120

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
General Fund	\$7,418,905	\$6,928,609	\$7,622,522	\$7,698,983
Special Street Tax	\$9,843,333	\$14,970,518	\$15,675,500	\$16,370,047
Motor Fuel	\$5,050,607	\$5,805,086	\$6,334,049	\$6,158,806
Fleet Fund	\$1,391,764	\$1,736,939	\$1,842,598	\$1,907,545
Facilities Fund	-	\$1,622,262	\$1,587,058	\$1,466,652
Parking Fund	\$3,038,331	\$3,143,543	\$3,757,882	\$3,106,817
Water	\$30,366,659	\$31,055,045	\$33,248,615	\$40,349,769
Wastewater	\$4,770,441	\$5,248,062	\$6,021,561	\$9,950,304
Stormwater	\$23,821,087	\$25,146,502	\$26,136,040	\$28,589,198

PERSONNEL SUMMARY

	2012	2013	2014	2015
Full-Time FTEs	387	382	382	390
Part-Time FTEs	0.41	0	0	0
Total	387.41	382	382	390

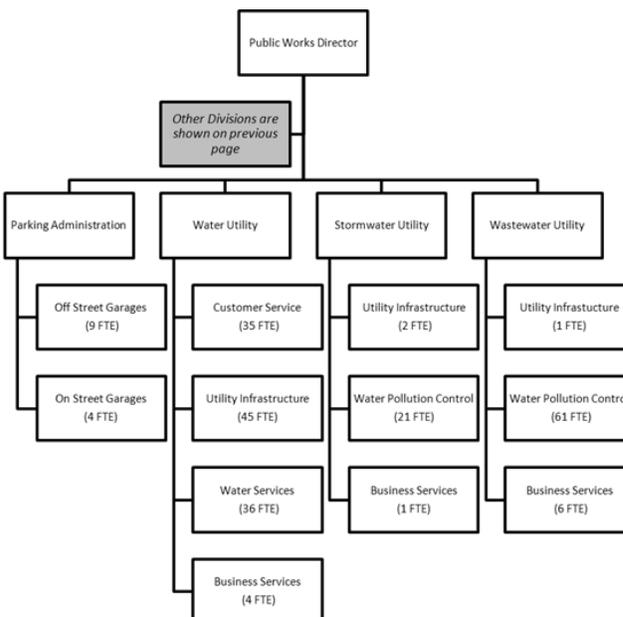
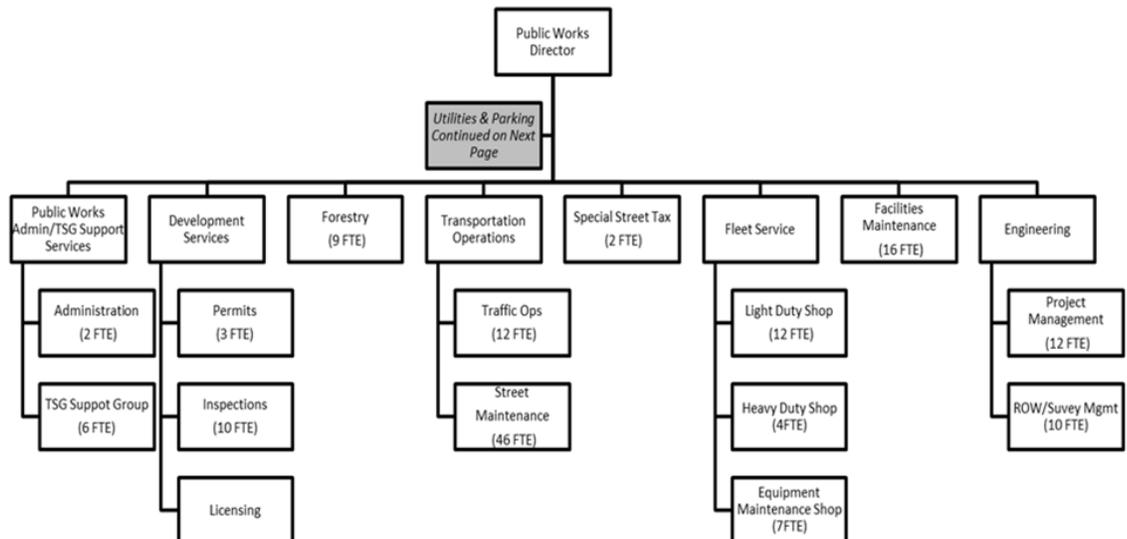


Department: Public Works

DEPARTMENTAL PROFILE

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.

ORGANIZATIONAL CHART





Division: Public Works Admin/TSG

DIVISION PROFILE

Public Works Administration provides support for all divisions within Public Works. TSG is implements, supports, updates, and maintains all software and databases for GIS and the maintenance management system. All expenses are allocated to the divisions and departments supported which reduces the TSG budget to zero.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 394,793	\$ 199,629	\$ 185,695	\$ 190,592
Contractual Services	348,680	290,028	374,979	427,858
Commodities	1,069	2,503	4,700	4,700
Capital Outlay	-	-	-	16,920
Transfers	752	-	-	-
Total	\$ 745,294	\$ 492,160	\$ 565,374	\$ 640,070

2015 GOALS

- Complete setup of Fire Department and Water Treatment Plant tracking and database system to enable the departments to record equipment, labor, and materials, as well as schedule preventative maintenance
- Continue to implement mobility plan by collecting more data in the field with live GIS maps. Also utilize imaging software
- Build a web map application that shows all construction activities going on in the city allowing internal/external users to easily identify them

2014 ACCOMPLISHMENTS

- Assisted Fire Department with producing Fire Permits in City works (replacing internal program that is not working)
- Implementing Mobility Plan for cityworks, GIS, and Document Imaging
- Working with Human Resources to implement the training portion of Lawson software within Public Works
- Completed project to replace CLAS in Clerk's office with cityworks
- Complete cityworks implementation for the Waste Water Treatment Plants

PERFORMANCE MEASURES

- Maintain uptime of Enterprise GIS system at 99.5% or greater
- Maintain uptime of Cityworks at 99.5% or greater
- Maintain uptime of Web Xtender Software at 99.5% or greater



Division: Development Services

DIVISION PROFILE

The Development Services Division coordinates the “one stop” permit center designed to speed building permit processing. The division assists the development community by facilitating the resolution of issues while safeguarding the public through building code enforcement. Development Services is comprised of three functional areas: Permits, Inspections, and Licensing.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,027,885	\$ 1,038,846	\$ 1,043,555	\$ 1,023,833
Contractual Services	120,932	191,588	209,581	215,353
Commodities	20,443	14,606	37,500	31,500
Total	\$ 1,169,260	\$ 1,245,040	\$ 1,290,636	\$ 1,270,685

2015 GOALS

- Adopt the 2012 Uniform Mechanical Code
- Adopt the 2012 International Building Code
- Develop a formalized work flow process for developer projects

2014 ACCOMPLISHMENTS

- Adopted the 2014 National Electrical Code
- Develop a Carport Policy
- Amended Mobile Home Park Ordinance
- Amended Trade Board and Board of Building and Fire Appeals procedures

PERFORMANCE MEASURES

- Complete general field inspections within 24 hours of request
- Complete time-sensitive field inspections within 8 hours of request
- Initial review of commercial plans within 10 working days



Division: Engineering

DIVISION PROFILE

The Engineering Division administers all public improvement projects, inspects work performed in the public right-of-way, maintains all survey data control within the City, and manages the City bridge inspection and maintenance program. This division is funded by the General Fund. It is comprised of three functional areas: Project Management, Right-of-Way and Survey Management, and Bridge Inspection and Maintenance.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,712,763	\$ 1,652,133	\$ 1,788,279	\$ 1,762,155
Contractual Services	397,615	249,127	339,473	344,747
Commodities	41,764	34,543	77,727	73,980
Capital Outlay	-	1,895	29,325	30,500
Total	\$ 2,152,142	\$ 1,937,698	\$ 2,234,804	\$ 2,211,382

2015 GOALS

- Provide necessary infrastructure to meet needs of the community within budget and on-schedule
- Hold public information/input meetings on all major improvement projects
- Maintain a responsive workforce providing excellent service to both internal and external customers
- Inspect and maintain City bridges to ensure safe and uninterrupted traffic flow

2014 ACCOMPLISHMENTS

- Completed over thirty public improvement projects in the last year
- Performed right-of-way inspections at 640 locations in the last year
- Inspected all City bridges in Fall of 2013 and submitted data to KDOT in January 2014

PERFORMANCE MEASURES

- Projects stay on Budget and Schedule 95% of the time
- Right of-Way inspections performed at requested time 95% of the time
- Inspect 100% of City bridges every two years (Fall of odd number years)



Division: Forestry

DIVISION PROFILE

The Forestry section is responsible for tree/landscape care on city of Topeka rights of way and City-owned properties.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 498,695	\$ 472,865	\$ 521,680	\$ 552,339
Contractual Services	85,614	161,980	131,241	132,796
Commodities	70,609	64,794	74,750	72,250
Total	\$ 654,918	\$ 699,639	\$ 727,671	\$ 757,385

2015 GOALS

- Align management and supervisory staff with Public Works structure, which will allow Forestry to have more timely interactions with both internal and external clients
- Work with finance staff to identify all budget and personnel shortfalls in Forestry budget left by the Parks and Recreation merger

2014 ACCOMPLISHMENTS

- Continued implementation of cityworks system for Forestry service requests
- Continued annual plant bed watering and weeding on Kansas Ave North and South
- Removed brush and dead trees at Ritchie Cemetery
- Repaired I-70 fence and cleaned up the landscape

PERFORMANCE MEASURES

- Inspection and redemption of call for service involving broken or hazardous trees with 24 hours 95% of the time



Division: Transportation Operations/Traffic Operations

DIVISION PROFILE

Traffic Operations is responsible for the wages, benefits, and contractual expenses related to the maintenance/repair of more than 200 traffic signals, 1800 city owned street lights, 550 crosswalks, 332 school crossings, more than 50,000 street signs, and 281 miles of pavement markings.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 761,259	\$ 755,531	\$ 733,323	\$ 788,725
Contractual Services	1,702,001	1,789,505	2,070,715	2,028,295
Commodities	234,031	9,037	-	2,440
Total	\$ 2,697,291	\$ 2,554,072	\$ 2,804,038	\$ 2,819,460

2015 GOALS

- Complete traffic signal upgrades
- Complete painting of all school crossings and inspect, test, and set flashers
- Complete painting of all long-line pavement markings and pedestrian crossings

2014 ACCOMPLISHMENTS

- Signal replacements at Hwy 24, Rochester Road, 12th & Gage, 25th & Adams, 24th & California, 21st & Gage, 21st & Fairlawn, and 27th & Burlingame

PERFORMANCE MEASURES

- Process all submitted service requests within 24 hours
- Inspect all Traffic Signal structures annually
- Paint all school and pedestrian crosswalks annually
- Paint 285 miles of pavement marking annually



Division: Transportation Operations/Street Maintenance

DIVISION PROFILE

Street Maintenance is responsible for the street sweeping, deicing, patching, and crack sealing of more than 1530 lane miles of streets as well as the maintenance of 161 miles of unimproved (gravel) alleys.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 2,572,875	\$ 2,527,466	\$ 2,891,750	\$ 2,887,002
Contractual Services	1,223,968	1,515,241	1,632,649	1,626,275
Commodities	1,098,652	1,288,639	1,259,650	1,247,730
Capital Outlay	155,112	473,741	550,000	397,800
Total	\$ 5,050,607	\$ 5,805,086	\$ 6,334,049	\$ 6,158,806

2015 GOALS

- All reported potholes inspected and reduced to work orders within 48 hours
- Complete the five highest priority concrete panel locations currently assigned to a work order, but unscheduled
- Complete the ten highest priority, full-depth asphalt locations currently assigned to a work order, but unscheduled
- Improve the street sweeping program by making progress toward annual performance measures

2014 ACCOMPLISHMENTS

- Completed SW Shunga and SW Burnett repairs
- Completed concrete panels at 2313 SW 26th Street
- Completed improvements at 5600 SW 36th Drive
- Finished concrete panels and overlay at 1109 SW Wanamaker

PERFORMANCE MEASURES

- Process all submitted service requests within 24 hours
- Complete all Priority 1 pavement repairs within 48 hours of notice
- Sweep all city streets 4 times annually
- Provide 1,500,000 linear feet of crack sealing



Division: Citywide Half-Cent Sales Tax

DIVISION PROFILE

The Citywide Half-Cent Sales Tax Program repairs and improves existing streets, curbs, gutters, sidewalks, alleys and street lights with funding from the voter approved special purpose half-cent sales tax.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 123,413	\$ 152,722	\$ 165,500	\$ 159,879
Contractual Services	9,719,602	14,816,160	15,510,000	16,210,168
Commodities	317	-	-	-
Capital Outlay	-	1,636	-	-
Total	\$ 9,843,333	\$ 14,970,518	\$ 15,675,500	\$ 16,370,047

2015 GOALS

- Improve the condition of City streets
- Provide project information to directly affected property owners

2014 ACCOMPLISHMENTS

- Repaired over 40 miles of streets in the first five years of program (2010-2014)
- Coordinated street repair work with needed utility improvements

PERFORMANCE MEASURES

- Repair a minimum of six miles of streets each year
- Work stays within yearly budget 100% of the time



Division: Fleet Services

DIVISION PROFILE

The Fleet Fund provides services for maintenance and repairs of all City vehicles and equipment.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,199,650	\$ 1,322,121	\$ 1,355,609	\$ 1,360,105
Contractual Services	107,771	305,049	347,202	371,430
Commodities	39,809	41,545	73,262	139,010
Capital Outlay	-	-	-	37,000
Transfers	-	4,000	-	-
Other	44,534	64,224	66,525	-
Total	\$ 1,391,764	\$ 1,736,939	\$ 1,842,598	\$ 1,907,545

2015 GOALS

- Complete up-fit of 28 new police interceptors
- Develop a fleet replacement plan including funding options

2014 ACCOMPLISHMENTS

- Completed all 2013 police department vehicles up-fits
- Started working with Mercury Associates to develop fleet replacement program

PERFORMANCE MEASURES

- 85% Technician productivity and 1600 billable hours per technician
- Percentage of repairs completed in a time frame: Completed in 1 day (70%), two days (20%), three or more days (10%)
- Vehicle/equipment availability at 94 % or better



Division: Facilities Maintenance

DIVISION PROFILE

The division provides maintenance services to more than 100 city operated facilities. The division is staffed with a licensed electrician, plumber and HVAC technician in addition to a carpenter and five maintenance worker positions. A Supervisor I and III oversee the daily maintenance and repair operations of the general fund operations.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ -	\$ 744,256	\$ 878,180	\$ 797,830
Contractual Services	-	813,820	573,528	555,172
Commodities	-	53,606	135,350	105,350
Capital Outlay	-	-	-	8,300
Transfers	-	10,580	-	-
Total	\$ -	\$ 1,622,262	\$ 1,587,058	\$ 1,466,652

2015 GOALS

- Focus on lighting upgrades in conjunction with City of Topeka's sustainability measures
- Complete upgrades at the Street/Fleet complexes

2014 ACCOMPLISHMENTS

- Implemented electrical upgrades for new TFD Radio equipment
- Continued with lighting upgrades at Topeka Fire Department (TFD) locations and Fleet Garages
- Completed sidewalk replacements and repairs to parking garage areas

PERFORMANCE MEASURES

- Increase preventative maintenance activities by 2% each month, resulting in over a 20% increase for the fiscal year



Division: Parking Administration

DIVISION PROFILE

The Parking Administrative Division manages a responsive, cost effective operation of seven parking garages, eight surface lots and 3,293 on-street public parking spaces in the central downtown business district. 1,684 of the parking spaces are metered spaces.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 751,014	\$ 928,751	\$ 750,500	\$ 756,289
Contractual Services	1,029,251	1,018,869	1,694,658	1,441,797
Commodities	49,271	101,110	117,450	120,950
Capital Outlay	-	-	-	150,000
Debt Service	424,403	300,150	435,364	637,780
Other	784,391	794,662	759,910	-
Total	\$ 3,038,331	\$ 3,143,543	\$ 3,757,882	\$ 3,106,817

2015 GOALS

- Reduce the total number of outstanding citations that are turned over to the collection agency
- Advertise and distribute information promoting the City of Topeka public parking garages, surface lots, and metered parking in the downtown area

2014 ACCOMPLISHMENTS

- Implemented new parking program for Part-time Employees
- Hosted "Free Parking Saturdays" on February 1st, 8th, 15th, and 22nd
- Leased 100 stalls at Crosby Place Garage to Parrish Management

PERFORMANCE MEASURES

- Increasing the number of immobilizations by 50%
- Decrease the numbers of citations turned over to collection agency by 10%
- Increase the leasing of monthly and hourly parking in the parking garages and surface lots by 10% annually
- Increase the revenue and usage of public parking in the garages, surface lots and meters by 10%



Division: Water Utility

DIVISION PROFILE

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. The Water Utility is comprised of four functional areas: Customer Services, Asset Management, Water Services and Business Services.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 7,509,924	\$ 7,619,089	\$ 8,175,602	\$ 8,230,088
Contractual Services	8,589,425	10,421,890	10,363,757	10,418,356
Commodities	5,653,438	4,345,122	5,501,435	5,995,600
Capital Outlay	11,050	81,550	-	8,727,138
Other	8,602,821	8,587,394	9,207,820	6,978,587
Total	\$ 30,366,659	\$ 31,055,045	\$ 33,248,615	\$ 40,349,769

2015 GOALS

- Establish at least one cost and one quality metric for each work unit
- Set up work order system to track preventative maintenance program and corrective maintenance costs at the water treatment plant
- Complete upgrade of computerized control system to new and modern version
- Review distribution system work to increase the preventative maintenance performed while managing broken main emergencies
- Consider and analyze the cost benefit of establishing full-time in house water main replacement crew

2014 ACCOMPLISHMENTS

- Replaced soft start on Norwood Pump Station
- Completed testing of new IVR and AS400 system upgrades thereby improving the utilities customer service capabilities
- Installed 1,400 electronic meters that can be remotely read and retrofitted 1,500 other meters for remote reading. Saving more than three labor days every month
- Replaced 6 sections of water main (1.8 miles) and relocated an additional 6 water mains to reduce water supply disruptions and assist city and utility projects

PERFORMANCE MEASURES

- Respond to all water leaks and emergencies within 45 minutes of being notified 95% of the time
- Test and operate 2,500 hydrants each year, in order to maintain a two year inspections schedule
- Answer incoming calls within 60 seconds 80% of the time
- Contractor to commence site restoration within 7 days of repair work 90% of the time
- Comply with contaminant limits for drinking water standards 100% of the time



Division: Stormwater Utility

DIVISION PROFILE

The Stormwater Utility serves approximately 47,000 customers through the operation and maintenance of the Topeka flood protection and drainage systems. The Utility is operated, maintained, and improved entirely by user fees. The Stormwater Utility is comprised of three functional areas: Asset Management, Water Pollution Control and Business Services.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,376,310	\$ 1,438,541	\$ 1,472,672	\$ 1,627,757
Contractual Services	1,630,546	2,026,030	2,573,133	2,692,192
Commodities	242,177	214,585	255,756	300,953
Capital Outlay	-	3,000	-	4,584,700
Other	1,521,408	1,565,906	1,720,000	744,702
Total	\$ 4,770,441	\$ 5,248,062	\$ 6,021,561	\$ 9,950,304

2015 GOALS

- Establish at least one cost and one quality metric for each work unit
- Clean 100,000 feet of stormwater sewer mains
- Review organizational structure looking for ways to increase customer service and reduce cost
- Assume the maintenance responsibilities for the North Levee Unit

2014 ACCOMPLISHMENTS

- Cleaned 66,381 feet of stormwater sewer main
- Completed 1,308 maintenance work orders to maintain the stormwater collection system
- Replaced 3,386 feet of storm sewer main

PERFORMANCE MEASURES

- Maintain less than 10% backlog of all open preventative and corrective maintenance work orders
- Receive less than 5 complaints annually about the maintenance of stormwater BMP's
- Clean at least 100,000 feet of stormwater sewer main annually



Division: Wastewater Utility

DIVISION PROFILE

The Wastewater Utility collects and treats approximately 18 million gallons of wastewater per day from the City of Topeka and Shawnee County. The Utility is operated, maintained, and improved entirely by fees for service. The Wastewater Utility is comprised of three functional areas: Asset Management, Water Pollution Control, and Business Services.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 3,967,888	\$ 4,094,519	\$ 4,466,173	\$ 4,809,003
Contractual Services	8,081,540	9,268,570	9,147,238	9,321,828
Commodities	1,170,474	1,462,578	1,347,263	1,752,775
Capital Outlay	-	12	-	3,425,107
Other	10,601,184	10,320,823	11,175,366	9,280,485
Total	\$ 23,821,087	\$ 25,146,502	\$ 26,136,040	\$ 28,589,198

2015 GOALS

- Establish at least one cost and one quality metric for each work unit
- Clean 1,000,000 feet of sanitary sewer mains
- Review organizational structure looking for ways to increase customer service and reduce cost
- Revise Combined Sewer Overflow Plan for continued compliance with Oakland Wastewater Treatment Plant (WWTP) NPDES Permit

2014 ACCOMPLISHMENTS

- Completed Phase I of South Kansas Pump Station upgrades
- Completed upgrade of Northland I Pump Station
- Cleaned 707,452 feet of sanitary sewer main
- Completed 3,702 maintenance work orders to maintain the wastewater collection system
- Oakland, North Topeka, and Sherwood WWTP's met their NPDES permit 100% of the time
- Completed implementation of Cityworks in-plant operations section

PERFORMANCE MEASURES

- Respond to all reported backups in less than 1 hour 95% of the time
- Respond to all pump station alarms in less than 1 hour 95% of the time
- Operate Water Pollution Control (WPC) WWTP's within NPDES Permit limits 100% of the time
- Maintain less than 10% backlog of all open preventative and corrective maintenance work orders
- Clean at least 1,000,000 lineal feet of sanitary sewer annually
- Measure the number and volume of discharges from each of our permitted CSO sites 100% of the time

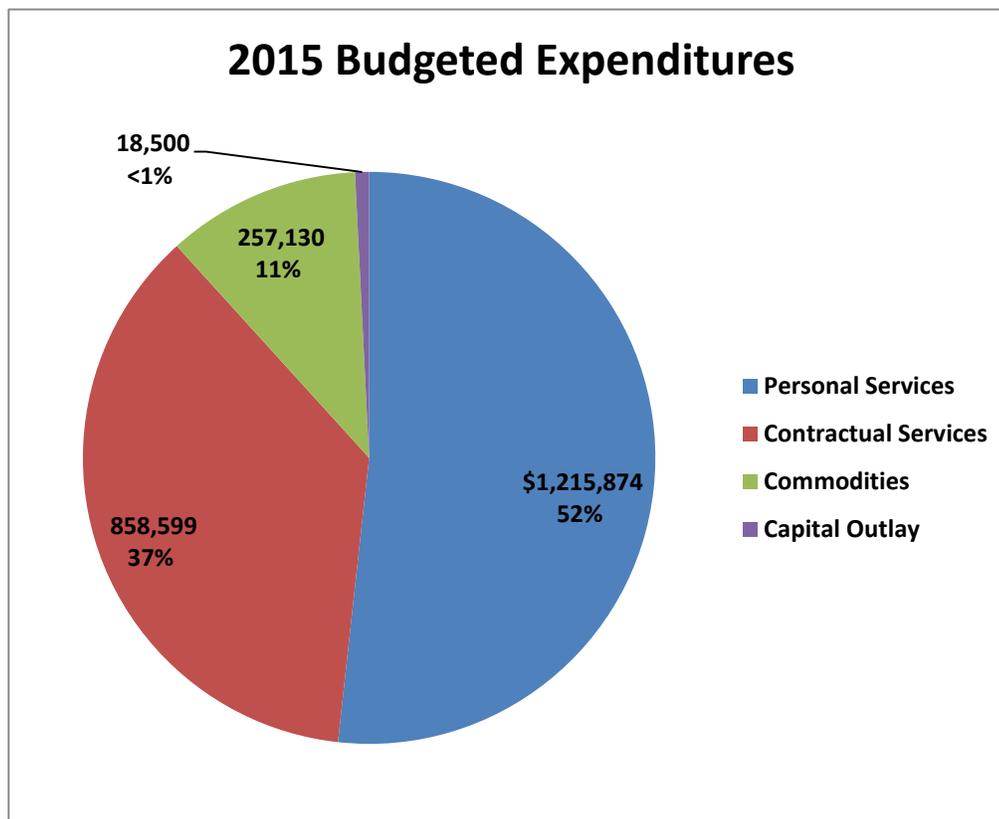


Department: Zoo

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ 1,323,395	\$ 1,219,998	\$ 1,162,077	\$ 1,215,874
Contractual Services	485,387	882,357	818,579	858,599
Commodities	307,595	253,663	256,921	257,130
Capital Outlay	-	16,332	69,141	18,500
Transfers	-	59,741	-	-
Total	\$ 2,116,376	\$ 2,432,091	\$ 2,306,718	\$ 2,350,102

2015 Budgeted Expenditures



FUNDING SOURCE BREAKDOWN

	<u>2012 Actuals</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	\$2,116,376	\$2,432,091	\$2,306,718	\$2,350,102

PERSONNEL SUMMARY

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time FTEs	23	24	22	22
Part-Time FTEs	1	0.5	0	0
Total	24	24.5	22	22

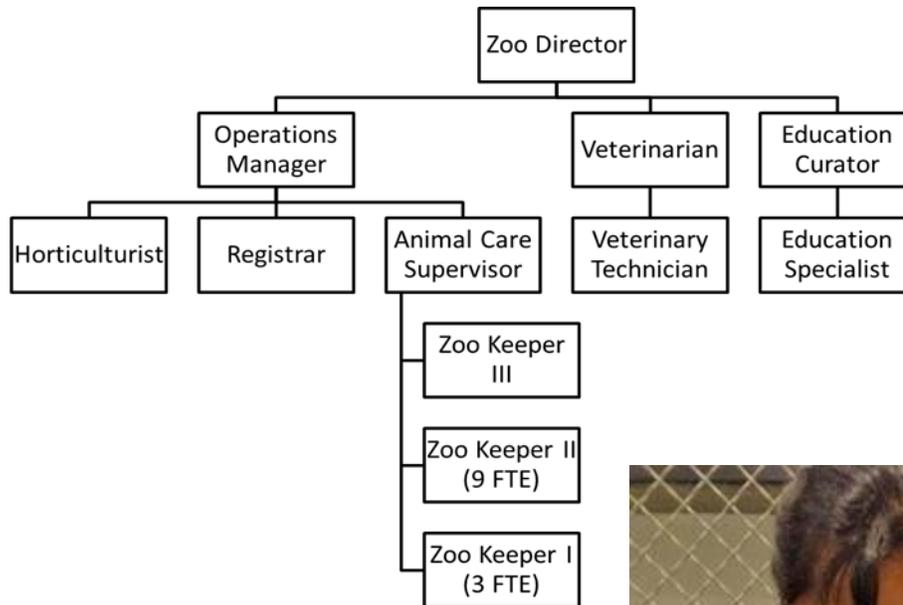


Department: Zoo

DEPARTMENTAL PROFILE

The mission of the Topeka Zoological Park is to enrich the community through wildlife conservation and education.

ORGANIZATIONAL CHART





Division: Zoo Finance

DIVISION PROFILE

This program provides administrative support and resources to zoo services. The financial model adapts to meet department needs, encourages growth and guides the mission. The Zoo provides care for living animals from wild places. For the animals that are cared for, the financial model is dependable, accessible, and supportive of their needs.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 766,855	\$ 147,565	\$ 106,314	\$ 105,887
Contractual Services	15,497	541,965	95,024	652,164
Commodities	127,903	13,521	2,830	1,300
Transfers	-	59,741	-	-
Total	\$ 910,255	\$ 762,791	\$ 204,168	\$ 759,351

2015 GOALS

- Reduce utility costs through proactive conscientious choices geared towards redefining employee culture to make simple smart choices that have positive impacts towards reducing utility usage and cost
- In 2015, the Zoo hopes to continue its trend of increasing annual visitation

2014 ACCOMPLISHMENTS

- 2014 Summer Camp Programs generated more than \$39,000
- Coordinated with Friends of the Zoo (FOTZ) to provide the best guest services

PERFORMANCE MEASURES

- Increase attendance and education revenue
- Decrease utility expense



Division: Education and Conservation

DIVISION PROFILE

It is the Zoo's mission to do everything possible to save the planet and its inhabitants. The efforts are both local and global, and the Zoo shares knowledge with visitors in an entertaining and informative way. Changing human behavior to benefit the living world is the essence of the Zoo's education strategy. This is done through timely, interactive, local and global, exciting, innovative, conservation based education.

EXPENDITURE SUMMARY

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Personal Services	\$ -	\$ 80,438	\$ 65,588	\$ 65,974
Contractual Services	-	20,922	117,536	53,827
Commodities	-	12,245	13,260	17,360
Total	\$ -	\$ 113,605	\$ 196,384	\$ 137,161

2015 GOALS

- The Zoo has set 2017 as its target year for meeting conservation causes at a level of 3%
- Develop a comprehensive understanding of its Carbon Footprint

2014 ACCOMPLISHMENTS

- Worked to increase the education programs that are offered
- Offered various interactive and innovative activities for guest participation that were not only exciting, but informative

PERFORMANCE MEASURES

- Increase education programs to 285 per year



Division: Animal Care

DIVISION PROFILE

Animals at the Topeka Zoo experience a world class captive existence. Exhibits honor their natural habitat to the greatest extent possible. Enrichment, training, and husbandry are the responsibility of each and every Animal Care Employee. The animals are engaged in creative ways, with the Animal Care Staff consistently focusing on innovation.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ 1,989	\$ 753,706	\$ 742,199	\$ 779,528
Contractual Services	21	161,636	384,011	80,972
Commodities	8,965	140,086	161,731	177,130
Capital	-	16,332	69,141	18,500
Total	\$ 10,975	\$ 1,071,761	\$ 1,357,082	\$ 1,056,130

2015 GOALS

- Continue to strive for improved success of the intern program in the Animal Care department

2014 ACCOMPLISHMENTS

- Completed replacement of the Zoo's perimeter fence
- Followed gestational development of tiger triplets through voluntary weekly sonograms

PERFORMANCE MEASURES

- Increase volunteer hours to 5,320



Division: Animal Health

DIVISION PROFILE

The Zoo operates at the highest level of integrity to support the health of the animals. Every animal receives the same level of care. For the animals in the Zoo's care are trained and assisted with a cutting-edge philosophy.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 133,644	\$ 137,438	\$ 148,134
Contractual Services	-	22,645	140,895	43,834
Commodities	273	47,552	60,020	52,290
Total	\$ 273	\$ 203,841	\$ 338,353	\$ 244,258

2015 GOALS

- Use cutting-edge technology to train and care for animals
- Continually give opportunities to staff for training on animal care

2014 ACCOMPLISHMENTS

- Constructed and opened a new quarantine facility
- Trained lions to accept voluntary blood collection and developed procedure into an open to the public Predator Encounter

PERFORMANCE MEASURES

- Increase conservations support to 2.0%
- Decrease carbon footprint



Division: Guest Experience

DIVISION PROFILE

Every visitor is treated like an invited Guest. Everyone smiles and welcomes each Guest to the Zoo. Every employee understands and executes on their responsibility to delight, inspire, and engage each Guest in the wonders of the Zoo and the natural world.

EXPENDITURE SUMMARY

EXPENDITURES	2012	2013	2014	2015
	Actuals	Actuals	Budget	Budget
Personal Services	\$ -	\$ 104,645	\$ 110,537	\$ 116,350
Contractual Services	-	135,188	81,113	27,802
Commodities	-	40,260	19,080	9,050
Total	\$ -	\$ 280,093	\$ 210,730	\$ 153,202

2015 GOALS

- Conduct quarterly surveys with guests to acquire a large survey sample size

2014 ACCOMPLISHMENTS

- On track for 2014 attendance to be the highest zoo attendance since 1994

PERFORMANCE MEASURES

- Increase visitor stay time to 135 minutes
- Increase guest surveys to (4) per year



General Fund Non-Departmental & Other Programs

PROGRAM SUMMARY

	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Cemeteries	160,000	165,327	170,000	170,000
General Non-Departmental	2,071,063	506,682	4,803,687	3,313,347
Prisoner Care	817,720	811,868	1,000,000	1,000,000
Franchise Fee Rebate Program	75,000	78,367	100,100	100,100
Parks & Recreation Contract	4,838,328	3,555,127	2,066,744	1,522,424
Topeka Performing Arts Center	\$ 187,500	\$ 383,719	\$ 364,981	\$ 424,359
Total Expenditures	\$ 8,149,611	\$ 5,501,092	\$ 8,505,512	\$ 6,530,229

DEPARTMENT PROFILE

General Fund Non-Departmental consists of several programs: General Non-Departmental, Prisoner Care, Cemeteries, the Franchise Fee Rebate program, the Parks and Recreation payment, and support of the Topeka Performing Arts Center . Some costs previously shown under Non-Departmental (like unsafe structures, general fund grants, and the inmate program) have been assigned to specific Departments to align with program-based budgeting. Non-Departmental is reserved for a few isolated functions which are not included in other Departments because they serve the whole City or cross several Departments.

DIVISION PROFILE

Cemeteries: The City is required by state law to care for Auburn Cemeteries and two other family cemeteries. The City has also given grants to Rochester and Topeka Cemeteries.

General Non-Departmental: The fund provides for allocation costs that are associated with all departments or considered non-department because they are not allocated to any one department. The costs contained in this area are for postage for all general fund departments, utility, insurance and facility charges for the unoccupied spaces in city buildings. The fund provides the membership cost for the Topeka Chamber of Commerce and the League of Kansas Municipalities. In addition, the 2015 budget includes cash for items that vary year to year including elections and upgrade to Lawson, the City's enterprise system.

Prisoner Care: 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.

Franchise Fee Rebate Program (General Fund Portion Only): This program was established by the City to allow individuals who qualify for the State of Kansas Homestead Refund to apply for a utility refund of the franchise fee paid to Westar and Kansas Gas. In addition to the General Fund amount above, the Water Fund contributes \$48k for refunds and the Wastewater Fund contributes \$32k. The City contracts with an external agency to administer the refunds.

Parks & Recreation Contract: The City is required by contract to pay Shawnee County a portion of property tax levied in 2011 so that the County can operate Parks and Recreation programs and facilities. The amount for 2015 is twenty percent (20%) of the amount levied in 2011. This request also includes the accruals for employees that were transferred over to Shawnee County based on the contract requirements.

Topeka Performing Arts Center (TPAC): The City has a contract with TPAC to assist with their annual operational expenses, utility and facilities costs.



Fund Summaries

FUND DESCRIPTIONS



A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The annual budget is built around 30 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**. Descriptions of each fund along with the 2015 budgeted revenues and expenditures are located throughout the budget book.

General Fund

Special Revenue Funds

- Downtown Business Improvement District Fund
- Court Technology Fund
- Special Alcohol Program Fund
- Alcohol and Drug Safety Fund
- Special Liability Expense Fund
- Transient Guest Tax Fund
- Special Street Fund
- Retirement Reserve Fund
- Employee Separation Fund
- Historic Asset Tourism Fund
- Neighborhood Revitalization Fund
- Countywide Sales Tax Fund
- Citywide Sales Tax Fund
- Tax Increment Financing Fund
- KP&F Equalization Fund
- Law Enforcement Fund
- Capital Project Fund

Debt Service

Enterprise Funds

- Combined Utilities
 - Water*
 - Wastewater*
 - Stormwater*
- Parking

Internal Service Funds

- Information Technology Fund
- Fleet Fund
- Facilities Fund
- Risk Management Funds
 - Employee Health Insurance*
 - Property and Vehicle Insurance*
 - Risk Management Reserve*
 - Unemployment Compensation*
 - Worker's Compensation*

Fiduciary and Agency Funds (Unbudgeted)

- Court Bonds
- Fire Insurance Proceeds
- Judges' Training
- Kansas Trauma
- Local Law Enforcement Training Center
- Metropolitan Transit Authority
- Motor Vehicle Reinstatement
- Parkland Acquisition
- Payroll Clearing
- Softball Diamond Trust
- Water Customer Round Up

FUND SUMMARIES



Downtown Business Improvement District Fund

REVENUE AND EXPENDITURE SUMMARY

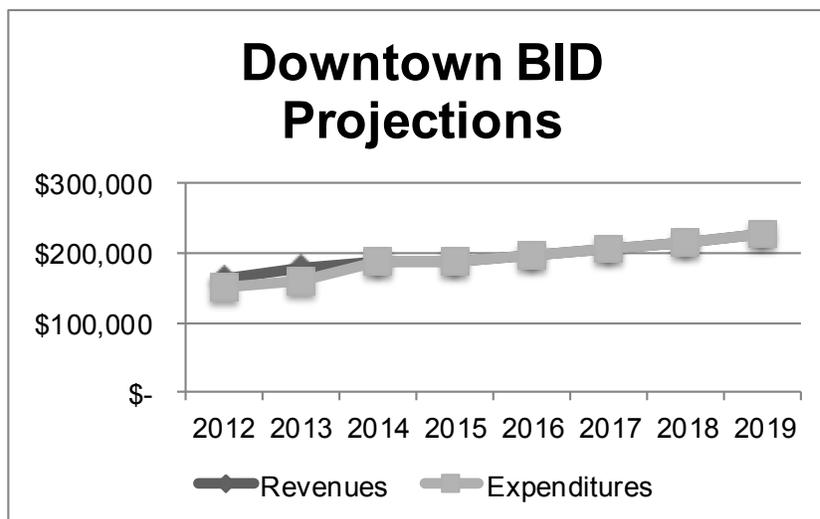
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,939	13,490	35,251	35,251
REVENUES				
Fees for Services	161,748	178,281	186,542	186,276
Miscellaneous	3	2,010	-	-
Total Revenues \$	\$ 161,751	\$ 180,291	\$ 186,542	\$ 186,276
EXPENSES				
Contractual Services	150,200	158,530	186,542	186,276
Total Expenditures \$	\$ 150,200	\$ 158,530	\$ 186,542	\$ 186,276
Revenue Net Expenses	\$ 11,551	\$ 21,761	\$ -	\$ -
Ending Balance	13,490	35,251	35,251	35,251

FUND PROFILE

This fund accounts for assessments levied against property owners and tenants within the Downtown Business Improvement District (BID) to provide for improvements and promotions of the downtown business area, per Topeka Ordinance 15701. Funds are collected from property owners in the district to promote and maintain downtown activities and functions.

LONG TERM OUTLOOK

This fund has experienced consistent revenues and expenditures in prior years and is projecting modest growth, assuming similar level of participation by businesses in the district. Revenues and Expenditures are forecasted to be equal.



FUND SUMMARIES



Court Technology Fund

REVENUE AND EXPENDITURE SUMMARY

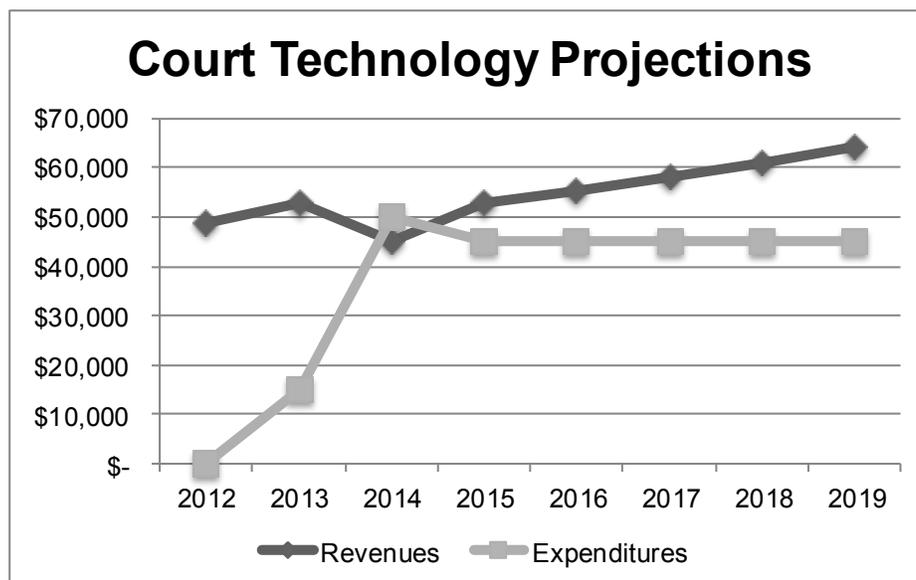
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	38,699	87,345	125,046	120,046
REVENUES				
Court Fees	48,626	52,785	45,000	52,785
Miscellaneous	20	-	-	-
Total Revenues \$	\$ 48,646	\$ 52,785	\$ 45,000	\$ 52,785
EXPENSES				
Contractual Services	-	15,084	50,000	45,000
Total Expenditures \$	\$ -	\$ 15,084	\$ 50,000	\$ 45,000
Revenue Net Expenses	\$ 48,646	\$ 37,701	\$ (5,000)	\$ 7,785
Ending Balance	87,345	125,046	120,046	127,831

FUND PROFILE

The revenue for this fund is generated by an additional fee put on Municipal Court tickets. Cost is \$5 per citation. This money is to be used for updating technology for the Court. The funding is allocated to pay the annual maintenance on the Full Court Software that Municipal Court uses to track tickets and process payments on cases. It is also used to update other technology devices needed by the Court.

LONG TERM OUTLOOK

Revenues in this fund vary based on the number of court cases processed by Municipal Courts. Expenditures vary year to year based on technology needs, and do not occur on a regular basis.



FUND SUMMARIES



Special Alcohol Fund

REVENUE AND EXPENDITURE SUMMARY

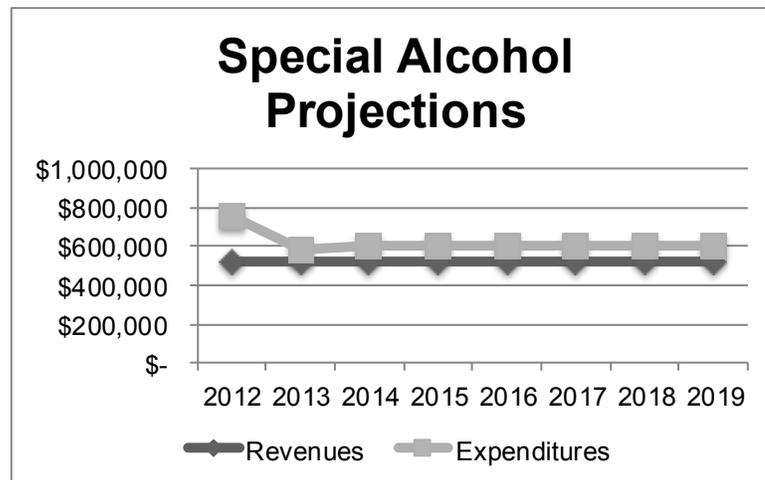
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	609,807	373,984	316,406	241,406
REVENUES				
State Private Club Liquor Tax	526,553	523,395	525,000	520,045
Total Revenues \$	\$ 526,573	\$ 523,395	\$ 525,000	\$ 520,045
EXPENSES				
Contractual Services - Grants	762,396	580,973	600,000	600,000
Total Expenditures \$	\$ 762,396	\$ 580,973	\$ 600,000	\$ 600,000
Revenue Net Expenses	\$ (235,823)	\$ (57,578)	\$ (75,000)	\$ (79,955)
Ending Balance	373,984	316,406	241,406	161,451

FUND PROFILE

Accountability and use of one-third of City's distributable portion of 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 or drug abuse. Fund provides money for grants for drug and alcohol agencies.

LONG TERM OUTLOOK

Revenues in this fund vary based on liquor tax collected by the State. Revenues have been relatively stable and are projected to remain flat. The amount granted to agencies is based on the amount of revenue from the prior year. A fund balance has been built up allowing for several years of higher expenditures than revenues.



FUND SUMMARIES



Law Enforcement Fund

REVENUE AND EXPENDITURE SUMMARY

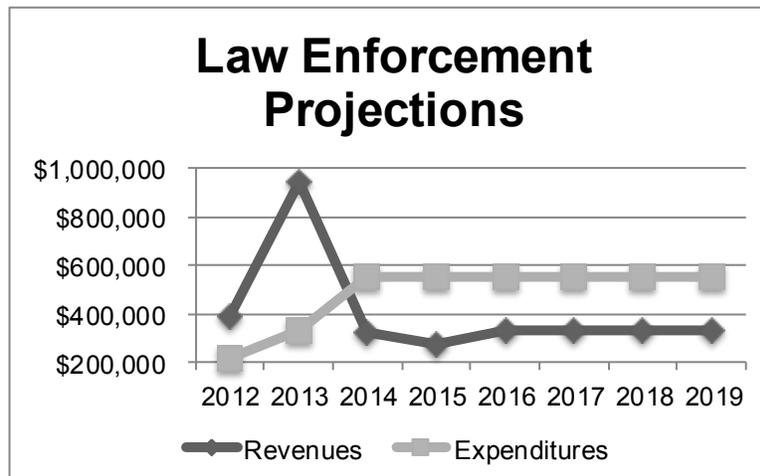
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	748,828	920,798	1,538,971	1,227,582
REVENUES				
Liscenses and Permits	16,000	19,500	20,000	22,000
Intergovernmental	33,751	11,636	166,000	50,000
Court Fines	161,582	179,568	126,000	160,000
Miscellaneous	177,164	738,176	9,500	44,500
Total Revenues \$	\$ 388,497	\$ 948,881	\$ 321,500	\$ 276,500
EXPENSES				
Contractual Services	161,688	209,972	632,889	468,000
Commodities	35,497	105,444	-	82,000
Capital Outlay	19,342	15,291	-	-
Total Expenditures \$	\$ 216,527	\$ 330,707	\$ 632,889	\$ 550,000
Revenue Net Expenses	\$ 171,970	\$ 618,173	\$ (311,389)	\$ (273,500)
Ending Balance	920,798	1,538,971	1,227,582	954,082

FUND PROFILE

Additional funds received from various sources to be used for authorized law enforcement purposes. The following programs are funded through this fund: Drug Tax and Forfeitures - narcotic related enforcement and training; Crime Prevention - paritally funding CrimeStoppers and Safe Streets activites; Health Benefit - reimburses sworn officers for employee share of health expenses; and Training - to support additional training for officers beyond the initial academy.

LONG TERM OUTLOOK

Funding in this fund varies greatly based on private donations, number of novelty liscenses, and municipal court fines. Because of this, a fund balance is maintained and expenditures are kept stable to account for varying revenue years.



FUND SUMMARIES



Special Liability Fund

REVENUE AND EXPENDITURE SUMMARY

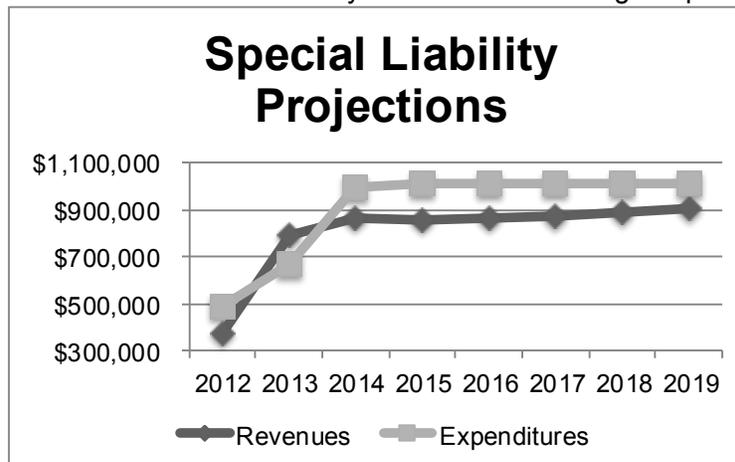
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	883,168	769,429	891,609	689,132
REVENUES				
Property Taxes	373,038	782,286	863,065	854,963
Fees for Services	188	-	-	-
Miscellaneous	52	6,593	-	-
Total Revenues \$	\$ 373,278	\$ 788,879	\$ 863,065	\$ 854,963
EXPENSES				
Personal Services	104,985	267,151	266,391	278,814
Contractual Services	378,613	394,924	793,151	731,427
Commodities	3,419	4,624	6,000	6,000
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Total Expenditures \$	\$ 487,017	\$ 666,699	\$ 1,065,542	\$ 1,016,241
Revenue Net Expenses	\$ (113,739)	\$ 122,180	\$ (202,477)	\$ (161,278)
Ending Balance	769,429	891,609	689,132	527,854

FUND PROFILE

This 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. Three Legal Department employees are budgeted in this fund.

LONG TERM OUTLOOK

Revenues in this fund are contingent on the mill levy. At this point property taxes are projected to increase moderately over the next 5 years. Expenditures vary based on legal claims and are projected high to be conservative but will likely not realize those high expenditures.



FUND SUMMARIES



Transient Guest Tax Fund

REVENUE AND EXPENDITURE SUMMARY

	2012 Actuals	2013 Actuals	2014 Projected	2015 Budget
Beginning Balance	335,911	329,942	(87,331)	-
REVENUES				
Transient Guest Tax - General	1,950,933	2,000,349	2,002,749	2,002,749
Transient Guest Tax - Sunflower	-	-	333,791	333,791
Miscellaneous	52	-	-	126,818
Total Revenues	\$ 1,950,985	\$ 2,000,349	\$ 2,336,540	\$ 2,463,358
EXPENSES				
Contractual Services	-	37,707	-	-
Contributions to Other Agencies	1,505,600	1,958,915	1,104,084	1,580,129
Transfers	451,354	421,000	1,145,126	883,229
Total Expenditures	\$ 1,956,954	\$ 2,417,622	\$ 2,249,210	\$ 2,463,358
Revenue Net Expenses	\$ (5,969)	\$ (417,273)	\$ 87,330	\$ -
Ending Balance	329,942	(87,331)	-	-

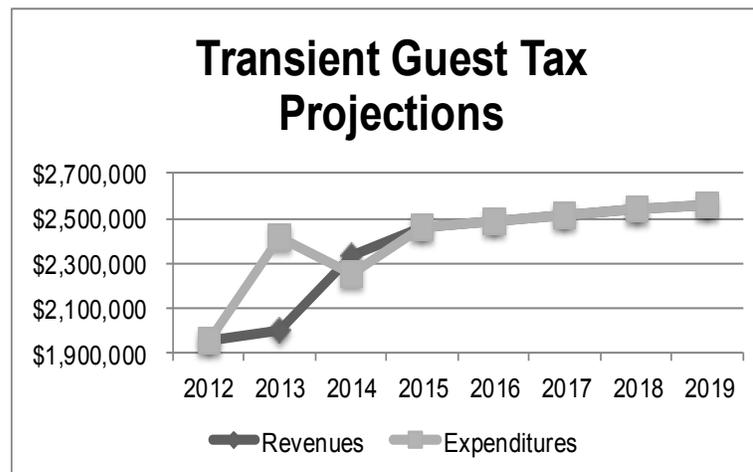
FUND PROFILE

This fund accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals. Used for promotion of conventions and tourism in Topeka. In 2013 a new 1% of tax was added to be used to pay the special assessments on a new building and sewer connection for Sunflower Soccer for 20 years.

Starting in 2014, the "Contributions to Other Agencies" will be granted as a block grant to Visit Topeka, who will then allocate out to other groups. "Transfers" includes transfers to the historical asset fund, Sunflower Soccer Stadium, Great Overlook Station, Riverfront Park, and General Fund for support of the Topeka Zoological Park.

LONG TERM OUTLOOK

Revenues are contingent on the tourism economy and how many people are staying in hotels in Topeka. Modest growth is predicted to continue. The spike in 2013 occurred because the tax went from 6% to 7% to support the Sunflower Soccer development. Revenue is assumed to remain at 7% in the future but this could vary. Expenditures and revenues are projected to be equal in the out years.



FUND SUMMARIES



Employee Separation Fund

REVENUE AND EXPENDITURE SUMMARY

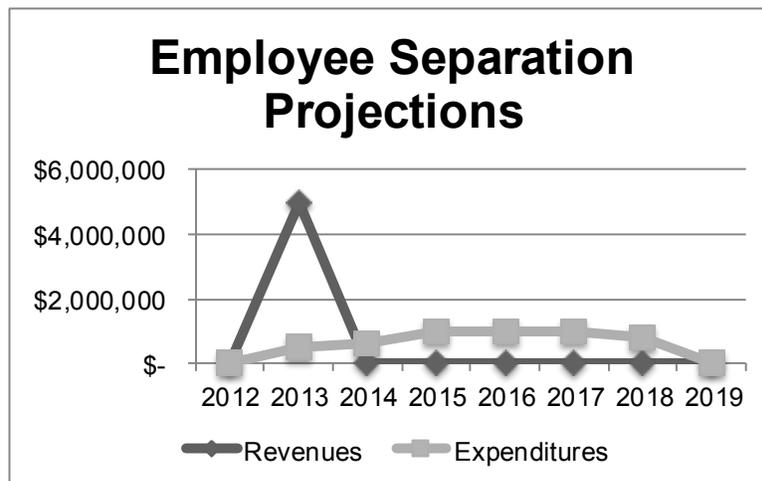
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	-	-	4,458,508	3,858,508
REVENUES				
GO Bond	-	4,965,410	-	-
Miscellaneous	-	(6,262)	-	-
Total Revenues \$	-	\$ 4,959,148	\$ -	\$ -
EXPENSES				
Personal Services	-	432,281	600,000	1,000,000
Contractual Services	-	26,554	-	-
Other	-	41,805	-	-
Total Expenditures \$	-	\$ 500,640	\$ 600,000	\$ 1,000,000
Revenue Net Expenses	\$ -	\$ 4,458,508	\$ (600,000)	\$ (1,000,000)
Ending Balance	-	4,458,508	3,858,508	2,858,508

FUND PROFILE

The employee separation fund pays for accrued vacation and sick leave for employees that separate employment with the City. This budget will be amended in 2014 and will be included in budgets moving forward until funds are spent. It was originally funded through general obligation bonds.

LONG TERM OUTLOOK

Revenues were a one-time issuance of bond proceeds in 2013. Expenditures will vary on the number of employees and the amounts of their payouts. Analysis shows there is a potential for a large amount of retirees with significant payouts over the next few years. Funds in the Retirement Reserve Fund will be utilized once these bond proceeds are spent.



FUND SUMMARIES



Retirement Reserve Fund

REVENUE AND EXPENDITURE SUMMARY

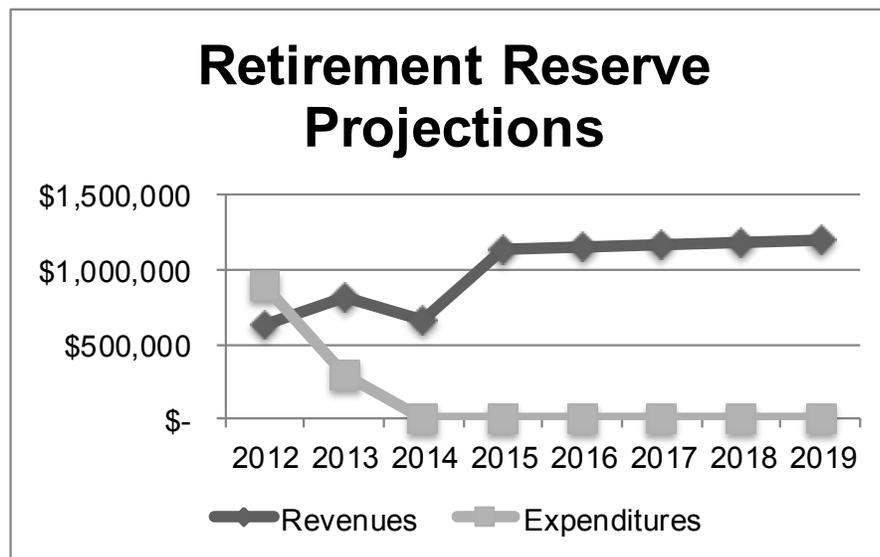
	2012 Actuals	2013 Actuals	2014 Projected	2015 Budget
Beginning Balance	(51,764)	(308,439)	205,521	872,221
REVENUES				
Fees for Services	634,815	812,767	666,700	1,131,913
Total Revenues \$	\$ 634,815	\$ 812,767	\$ 666,700	\$ 1,131,913
EXPENSES				
Personal Services	891,490	298,807	-	900,000
Total Expenditures \$	\$ 891,490	\$ 298,807	\$ -	\$ 900,000
Revenue Net Expenses	\$ (256,675)	\$ 513,960	\$ 666,700	\$ 231,913
Ending Balance	(308,439)	205,521	872,221	1,104,134

FUND PROFILE

Provides funding for and absorbs those accrued sick leave, vacation and other related costs of City employees upon their retirement. In 2013, the City issued general obligation bonds to establish the Employee Separation Fund which will help offset expected costs to this fund due to anticipated retirements.

LONG TERM OUTLOOK

Revenues will continue to build in this fund while the Employee Separation Fund bond proceeds are used for employee separation payouts. The fund balance will be built up in order to prepare for several years of what are expected to be major retirements and for when the employee separation funds are exhausted. Although budget authority is requested for this fund, it is not anticipated that expenditures will be made until 2019.



FUND SUMMARIES



KP&F Equalization Fund

REVENUE AND EXPENDITURE SUMMARY

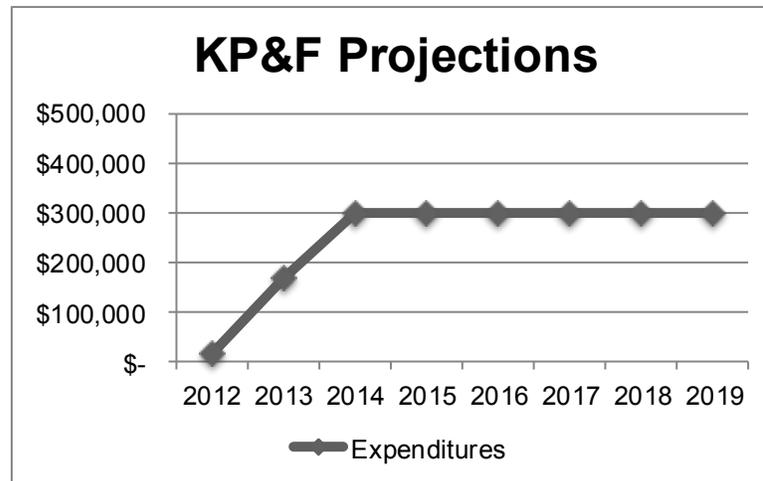
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,268,008	1,250,443	1,081,494	781,494
REVENUES				
Miscellaneous	-	(1,483)	-	-
Total Revenues \$	-	\$(1,483)	-\$	-
EXPENSES				
Personal Services-Emp. Benefits	17,565	167,466	300,000	300,000
Total Expenditures \$	17,565	\$167,466	\$300,000	\$300,000
Revenue Net Expenses	\$ (17,565)	\$ (168,949)	\$ (300,000)	\$ (300,000)
Ending Balance	1,250,443	1,081,494	781,494	481,494

FUND PROFILE

Provides funding for the KP&F equalization fund which covers the 15% penalty if the retiree final pay check is greater than the three year average salary.

LONG TERM OUTLOOK

The original funding source for this fund was General Obligation Bonds, so no additional revenue will be generated at this time. Expenditures will vary based on the number of Police and Fire employees who retire and the amount of pay at the time of retirement. Efforts are being made to lower these penalty amounts, and the penalty only applies to employees hired prior to a certain date so at some point it will no longer be necessary.



FUND SUMMARIES



Alcohol and Drug Fund

REVENUE AND EXPENDITURE SUMMARY

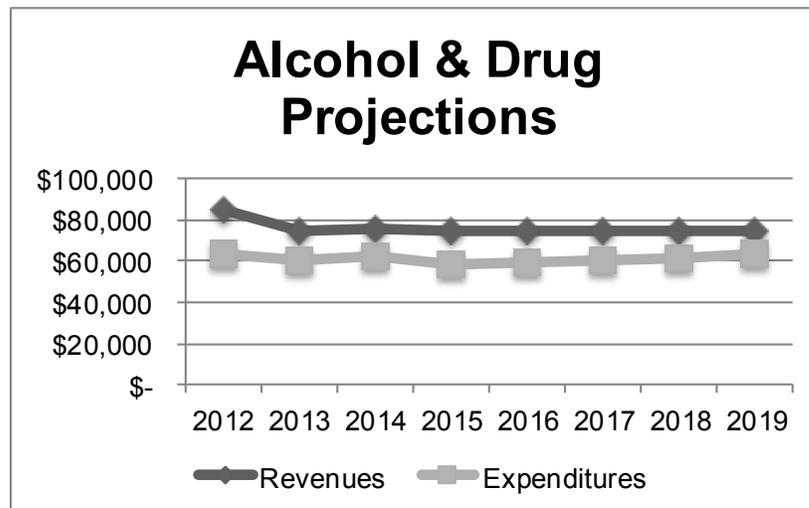
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	287,097	308,812	322,917	336,237
REVENUES				
Court Fees	84,727	74,701	75,500	74,800
Total Revenues \$	\$ 84,779	\$ 74,701	\$ 75,500	\$ 74,800
EXPENSES				
Personal Services	56,990	54,045	56,181	51,067
Contractual Services	3,056	3,595	3,300	4,334
Commodities	3,018	2,956	2,700	3,000
Total Expenditures \$	\$ 63,064	\$ 60,595	\$ 62,181	\$ 58,401
Revenue Net Expenses	\$ 21,715	\$ 14,105	\$ 13,319	\$ 16,399
Ending Balance	308,812	322,917	336,237	352,636

FUND PROFILE

Fees are collected by Municipal Court on diversions of criminal proceedings to provide drug and alcohol evaluations, and appropriate referrals to include an internal Alcohol Information School by certified counselors, as well as case management ensuring both the needs of the client and Municipal Court are met. These fees provide money for a certified staff member to teach alcohol classes and manage cases.

LONG TERM OUTLOOK

Revenues are contingent on the number of court cases and are projected to maintain flat growth. At this point in time, the fund provides funding for an employee and program costs so expenditure variance would depend on employee compensation and related program cost, which at this point have remained relatively flat.



FUND SUMMARIES



Neighborhood Revitalization Fund

REVENUE AND EXPENDITURE SUMMARY

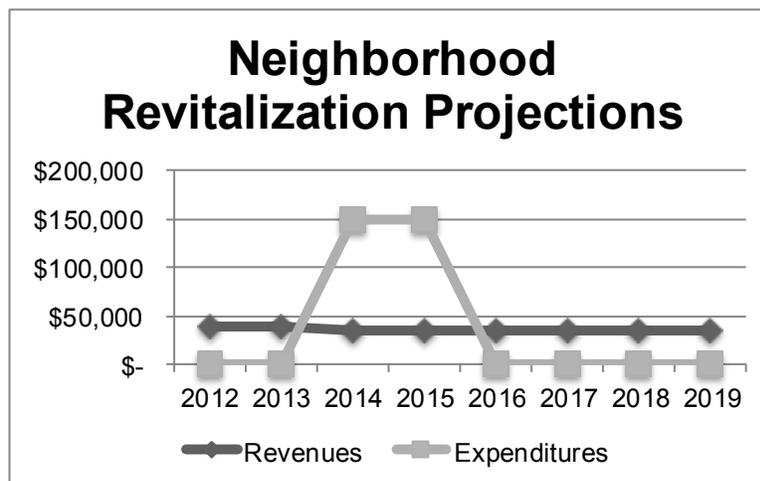
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	171,151	210,932	249,387	134,387
REVENUES				
Other-Portion of NRA Rebate	39,729	38,455	35,000	35,000
Total Revenues \$	39,781	38,455	35,000	35,000
EXPENSES				
Contractual Services	-	-	150,000	150,000
Commodities	-	-	-	-
Total Expenditures \$	-	-	150,000	150,000
Revenue Net Expenses	\$ 39,781	\$ 38,455	\$ (115,000)	\$ (115,000)
Ending Balance	210,932	249,387	134,387	19,387

FUND PROFILE

This fund was created under the City's Neighborhood Revitalization Plan in 2004, authorizing a property tax rebate program. An increment of the rebate was set aside to be used for in-fill housing projects administered by the City of Topeka within the Neighborhood Revitalization Area. At the end of 2013, the Fund had a balance of \$249,387 and the City was working on a plan to spend these funds.

LONG TERM OUTLOOK

Revenues are collected as a portion of the neighborhood revitalization rebate taxpayers receive. Accumulated revenues will be expended when a program is in place.



FUND SUMMARIES



Historic Preservation Fund

REVENUE AND EXPENDITURE SUMMARY

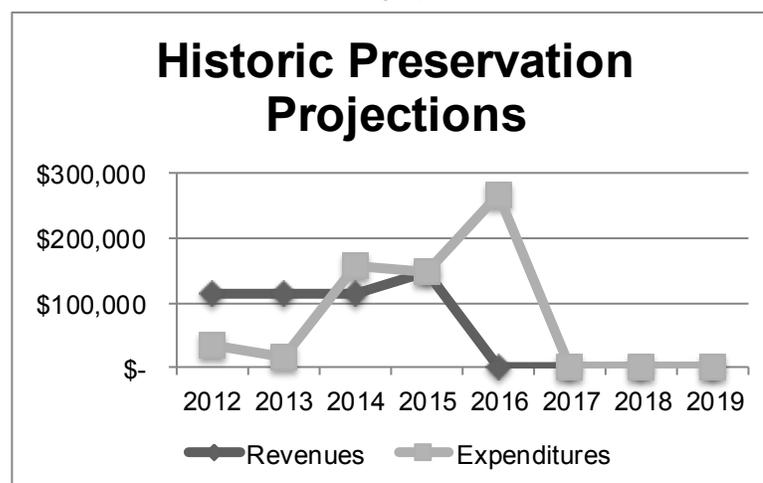
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	85,974	164,857	265,378	224,103
REVENUES				
Transfer-From Transient Guest Tax	114,354	115,000	115,000	149,038
Total Revenues \$	\$ 114,406	\$ 115,000	\$ 115,000	\$ 149,038
EXPENSES				
Contractual Services	-	7,000	15,000	15,000
Contractual Services-Grants	-	7,479	141,275	134,038
Capital Outlay	35,523	-	-	-
Total Expenditures \$	\$ 35,523	\$ 14,479	\$ 156,275	\$ 149,038
Revenue Net Expenses	\$ 78,883	\$ 100,521	\$ (41,275)	\$ -
Ending Balance	164,857	265,378	224,103	224,103

FUND PROFILE

This fund provides funding for projects that facilitate tourism resulting from the preservation and promotion of the City's historical assets including marketing, acquisition, rehabilitation and preservation of national, state, or local historic register properties and assets. Projects are awarded heritage tourism grants from this fund as selected through a competitive application process by the Transient Guest Tax Committee. The funding source is the Transient Guest Tax although other sources of funds may be contributed.

LONG TERM OUTLOOK

Per Resolution 7253 established in 2002, the Transient Guest Tax rate was increased from 5% to 6% to collect funds for historic preservation. Of the 1% collected, \$200k has been designated for specific projects (The Great Overland Station and Riverfront Park), and the remaining funds collected are desposited into this fund. Currently the resolution is set to expire at the end of 2015. The projections show the balance of the fund being spent in 2016, but it can be spent in any year following 2015.



FUND SUMMARIES



Countywide Half Cent Sales Tax Fund

REVENUE AND EXPENDITURE SUMMARY

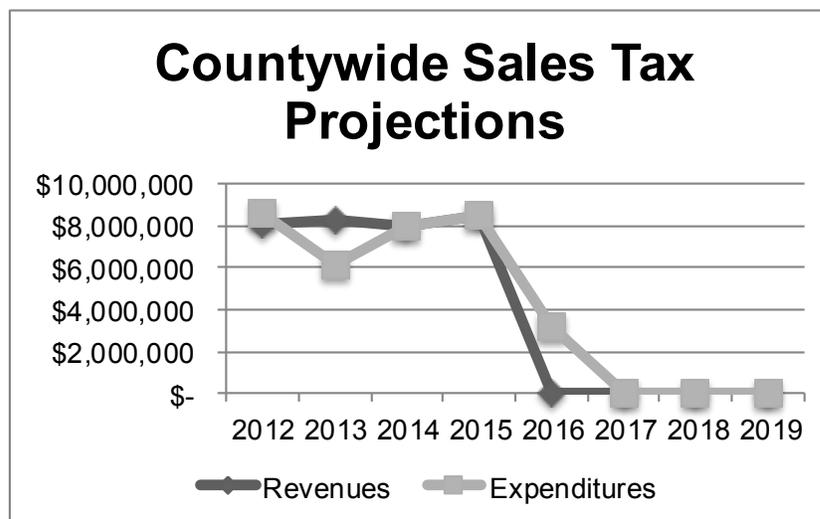
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	(2,365,176)	(2,904,873)	(752,028)	3,745,472
REVENUES				
Half Cent Sales Tax Collections	8,058,097	8,321,528	8,000,000	8,487,958
Miscellaneous	1,620	-	-	-
Total Revenues	\$ 8,059,717	\$ 8,321,528	\$ 8,000,000	\$ 8,487,958
EXPENSES				
Contractual Services	3,481,806	4,235	3,502,500	3,249,950
Transfers	5,117,608	6,164,448	-	5,238,008
Total Expenditures	\$ 8,599,414	\$ 6,168,683	\$ 3,502,500	\$ 8,487,958
Revenue Net Expenses	\$ (539,697)	\$ 2,152,845	\$ 4,497,500	\$ -
Ending Balance	(2,904,873)	(752,028)	3,745,472	3,745,472

FUND PROFILE

This fund tracks the countywide half cent sales tax being received from the state and transferred over to the Joint Economic Development Organization (JEDO) for the funding for economic development and countywide infrastructure development as authorized by voters in August 2004. It is also governed by an interlocal agreement Number 43522. The fund also tracks the transfers back to the City for projects and the bridge payment as well as the City's shared costs such as audit and bank fees.

LONG TERM OUTLOOK

The Countywide Half Cent Sales Tax is set to expire in 2016, at which point voters will decide whether or not to continue the special sales tax. Money will be expended until projects are complete and the fund is depleted.



FUND SUMMARIES



Special Highway (Motor Fuel) Fund

REVENUE AND EXPENDITURE SUMMARY

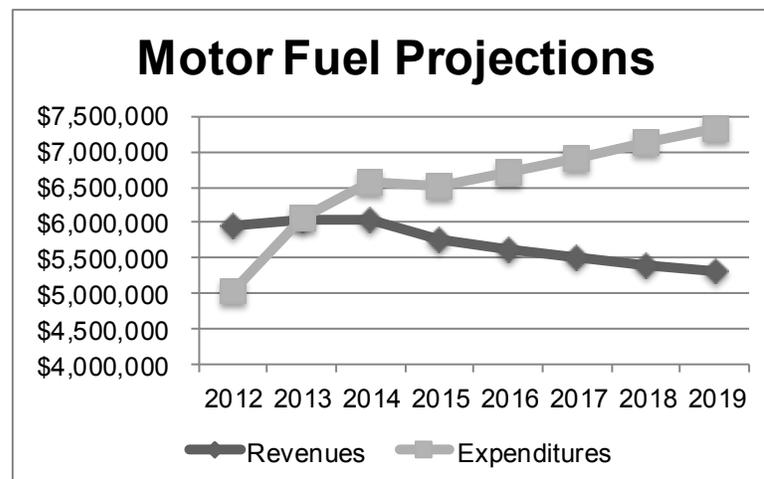
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,141,365	2,050,147	2,020,794	1,497,421
REVENUES				
Intergovernmental-State and County	5,823,915	5,791,310	5,921,374	5,418,810
Fees-Inmate Program and Other	45,605	-	-	357,000
Miscellaneous	77,844	96,000	126,584	(25,616)
Other	12,025	146,242	-	-
Total Revenues	\$ 5,959,388	\$ 6,033,552	\$ 6,047,958	\$ 5,750,194
EXPENSES				
Personal Services	2,572,875	2,527,466	2,945,432	2,887,002
Contractual Services	1,223,968	1,515,521	1,796,337	1,626,275
Commodities	1,098,652	1,288,639	1,279,562	1,247,730
Capital Outlay	155,112	473,741	550,000	397,800
Inmate Program	-	257,539	-	356,486
Total Expenditures	\$ 5,050,607	\$ 6,062,905	\$ 6,571,331	\$ 6,515,292
Revenue Net Expenses	\$ 908,782	\$ (29,353)	\$ (523,373)	\$ (765,098)
Ending Balance	2,050,147	2,020,794	1,497,421	732,323

FUND PROFILE

The Special Highway (Motor Fuel) Fund receives the special highway monies from the State of Kansas and pays for street improvements and staffing to make these improvements throughout the City. Beginning in 2013, the Inmate Program is housed in this fund.

LONG TERM OUTLOOK

Revenues in this fund are passed on from the State and the County. Funds are received through a tax on motor fuel, so revenues are contingent on amount of funds spent on motor fuel in the State. Revenues are projected to continue downward due to more efficient vehicles, and expenditures continue to rise due to rising personnel cost and aging streets infrastructure. A long term solution is needed to assist this fund, as the fund balance is budgeted to decrease for the near future.



FUND SUMMARIES



Citywide Half Cent Sales Tax Fund

REVENUE AND EXPENDITURE SUMMARY

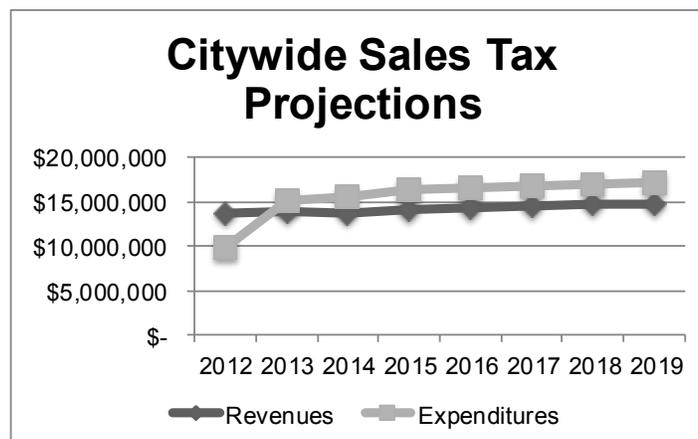
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	9,853,949	13,699,328	12,452,596	10,607,096
REVENUES				
Half Cent Sales Tax Collections	13,644,890	13,965,074	13,800,000	14,210,000
Intergovernmental	-	20,000	-	-
Miscellaneous	43,823	4,003	30,000	30,000
Total Revenues	\$13,688,713	\$13,989,077	\$13,830,000	\$14,240,000
EXPENSES				
Personal Services	123,414	152,722	165,500	159,879
Contractual Services	9,719,603	15,081,451	15,510,000	16,210,168
Commodities	317	-	-	-
Capital Outlay	-	1,636	-	-
Total Expenditures	\$ 9,843,334	\$15,235,808	\$15,675,500	\$16,370,047
Revenue Net Expenses	\$ 3,845,379	\$ (1,246,732)	\$ (1,845,500)	\$ (2,130,047)
Ending Balance	13,699,328	12,452,596	10,607,096	8,477,049

FUND PROFILE

The City levies a half cent sales tax for street, curb, gutter, sidewalk replacement. The fund receives the sales tax and monitors the expenses for the repair projects. Specific programs in this fund include: Street Projects, Alley Projects, Sidewalk Projects, 50/50 Sidewalk Projects, and Curb and Gutter Projects.

LONG TERM OUTLOOK

This sales tax will continue to collect until 2019, and revenues are projected to grow 1% per year. Revenues are heavily contingent on the economy and spending patterns. The majority of this fund's expenditures support projects in the Capital Improvement Plan, as well as some staff support costs. The projected expenditures in 2015-2019 match what was adopted in the 2015-2019 CIP plus the staff support costs.



FUND SUMMARIES



Tax Increment Financing (TIF) Fund

REVENUE AND EXPENDITURE SUMMARY

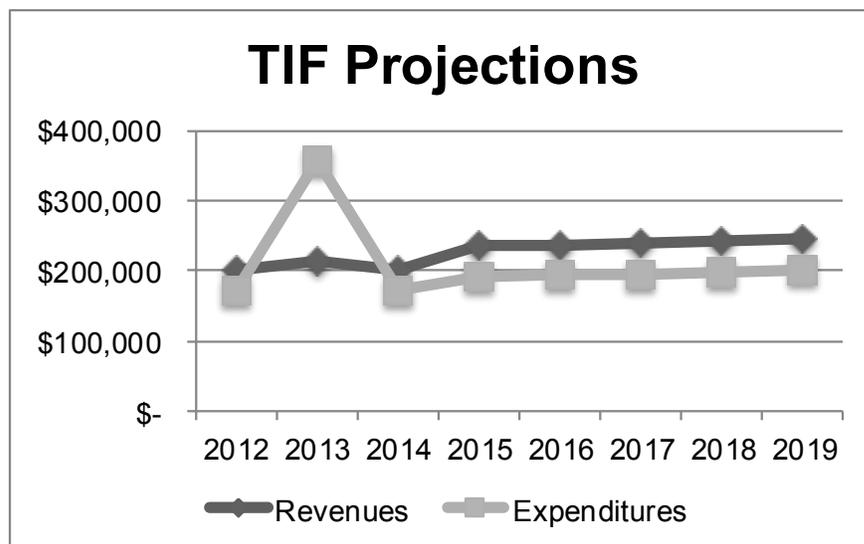
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	278,146	307,516	165,112	192,487
REVENUES				
Taxes	202,028	215,269	200,000	235,495
Total Revenues	\$ 202,028	\$ 215,269	\$ 200,000	\$ 235,495
EXPENSES				
Contractual Services	-	-	20,000	20,000
Debt Service	172,658	357,673	152,625	172,450
Total Expenditures	\$ 172,658	\$ 357,673	\$ 172,625	\$ 192,450
Revenue Net Expenses	\$ 29,370	\$ (142,404)	\$ 27,375	\$ 43,045
Ending Balance	307,516	165,112	192,487	235,532

FUND PROFILE

This fund was established to monitor the amount of property and sale taxes received for tax increment financing districts created for redevelopment of blighted areas. Currently Topeka has a pay-as-you-go district (Eastgate) and a bonded district (College Hill). The funding source is the increment of property tax and sales tax from within the districts.

LONG TERM OUTLOOK

Revenues and expenditures are based on the amount of taxes generated in the district. Through 2014, the expenditures represented debt service payments for College Hill only, as the Eastgate Development had not generated any debt or other project costs. Beginning in 2015, budget authority is built in for Eastgate to prepare for potential improvements.



FUND SUMMARIES



Community Improvement District (CID) Fund

REVENUE AND EXPENDITURE SUMMARY

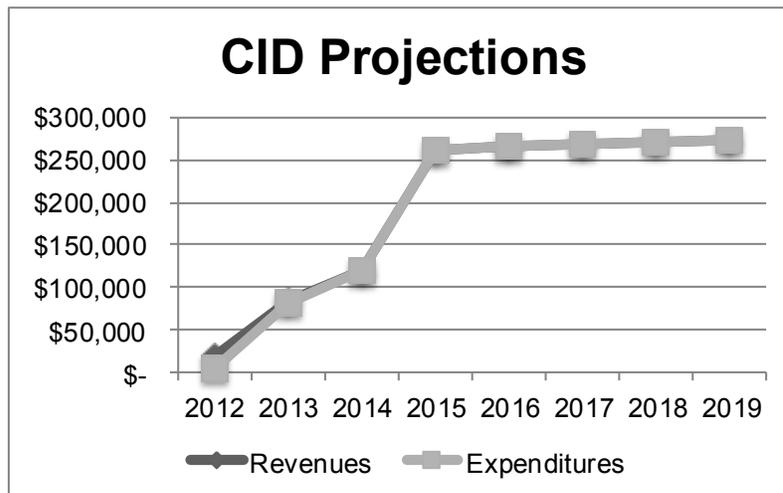
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	(11,427)	1,244	2,853	4,653
REVENUES				
Taxes	18,596	82,892	121,000	262,210
Total Revenues \$	\$ 18,596	\$ 82,892	\$ 121,000	\$ 262,210
EXPENSES				
Contractual Services	5,925	81,283	119,200	262,210
Total Expenditures \$	\$ 5,925	\$ 81,283	\$ 119,200	\$ 262,210
Revenue Net Expenses	\$ 12,671	\$ 1,609	\$ 1,800	\$ -
Ending Balance	1,244	2,853	4,653	4,653

FUND PROFILE

This fund receives the extra levied 1% sales tax generated within the Holliday Square District and 12th and Wanamaker. Then the revenue is used to pay the developer for certified costs to upgrade the district to strengthen economic development and employment opportunities, enhance tourism or upgrade older real estate.

LONG TERM OUTLOOK

Revenues and expenditures are based on the amount of sales taxes generated in the districts. 2012-2013 revenues represent the Holliday Square district only, and the 12th and Wanamaker district is new in 2014. 2015-2019 expenditures are forecasted to equal revenues.



FUND SUMMARIES



Debt Service Fund

REVENUE AND EXPENDITURE SUMMARY

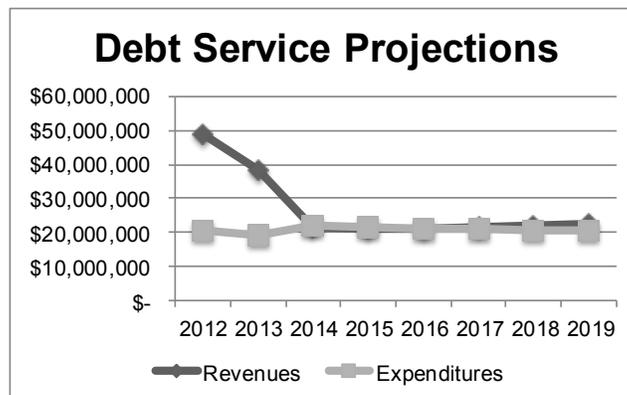
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	4,785,627	4,936,936	3,853,898	3,318,115
REVENUES				
Taxes	13,987,957	12,123,955	15,577,179	15,647,751
Intergovernmental	205,860	141,856	-	-
Special Assessments	2,085,984	1,860,171	2,253,435	2,000,000
Miscellaneous	30,321	11,986	339,800	25,000
Other	32,550,357	24,274,834	3,240,650	3,439,900
Total Revenues	\$48,860,479	\$38,412,803	\$21,411,064	\$21,112,651
EXPENSES				
Contractual Services	282,309	20,607	23,500	45,000
Debt Service	48,426,861	39,475,234	21,923,347	21,363,974
Miscellaneous	-	-	-	3,021,790
Total Expenditures	\$48,709,171	\$39,495,841	\$21,946,847	\$21,408,974
Revenue Net Expenses	\$ 151,309	\$ (1,083,038)	\$ (535,783)	\$ (296,323)
Ending Balance	4,936,936	3,853,898	3,318,115	3,021,792

FUND PROFILE

This fund is required by state law and aggregates the City's debt service payments on general government debt, including general obligation bonds, and levies property taxes necessary to ensure timely and complete payment of these obligations. In addition to paying debt service on general obligation bonds, the fund accounts for the payments on the Sales Tax Revenue (STAR) bonds associated with Heartland Park Topeka (HPT) Raceway and the tax increment finance (TIF) bonds associated with the College Hill development. Finally, the fund accounts for the deposit of Countywide Half Cent sales tax money collected for payment of debt service on the sales tax bonds issued to finance construction of the Topeka Blvd Bridge.

LONG TERM OUTLOOK

The major source of revenue in the Debt Service fund is property tax. Additionally the fund receives revenues for special purposes such as transfers for Countywide Half Cent Sales Tax projects, sales tax generated for Heartland Park, and special assessments. The majority of expenses in the Debt Service fund are for principle and interest payments which are based on a pay schedule. The City's goal is to transition from a 20-year payback schedule to 15-year payback schedule.



FUND SUMMARIES



Parking Fund

REVENUE AND EXPENDITURE SUMMARY

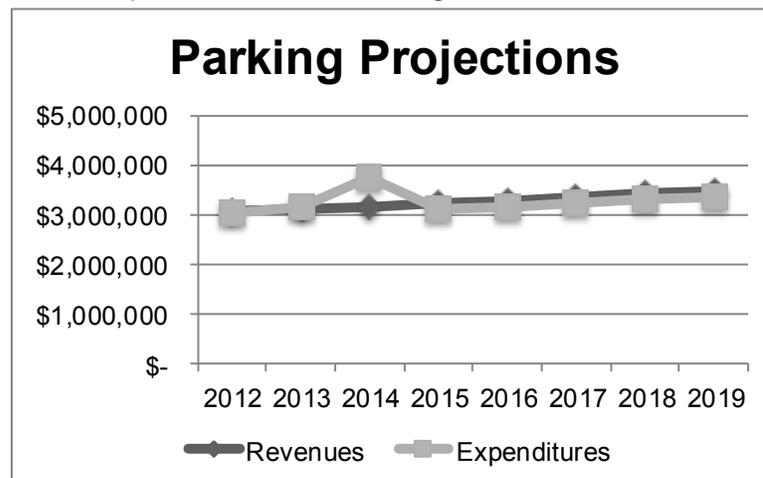
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,897,413	1,921,218	1,904,347	1,309,101
REVENUES				
Fees	2,969,420	2,909,291	2,912,611	2,952,182
Fines	250,023	197,478	250,023	250,023
Miscellaneous	(157,308)	20,153	-	19,000
Total Revenues	\$ 3,062,136	\$ 3,126,922	\$ 3,162,635	\$ 3,221,206
EXPENSES				
Personal Services	751,014	928,751	750,500	756,289
Contractual Services	1,029,251	1,019,119	1,694,658	1,441,797
Commodities	49,271	101,110	117,450	120,950
Capital Outlay	-	-	-	150,000
Debt Service	424,403	300,150	435,364	637,780
Other	784,391	794,662	759,910	-
Total Expenditures	\$ 3,038,331	\$ 3,143,792	\$ 3,757,882	\$ 3,106,817
Revenue Net Expenses	\$ 23,805	\$ (16,871)	\$ (595,247)	\$ 114,389
Ending Balance	1,921,218	1,904,347	1,309,101	1,423,489

FUND PROFILE

The parking fund supports all on-street and garage parking that the City owns throughout Topeka. Revenues are utilized to support ongoing maintenance and debt service payments of the parking garages. The parking administration manages seven parking garages, eight surface lots and 3,923 on-street (1,684 metered) public parking spaces in the central downtown business district.

LONG TERM OUTLOOK

The major source of revenue in the parking fund is user fees. The City does not anticipate any major changes in operations at this point in time so modest growth in revenues and expenditures are projected.



FUND SUMMARIES



Information Technology Fund

REVENUE AND EXPENDITURE SUMMARY

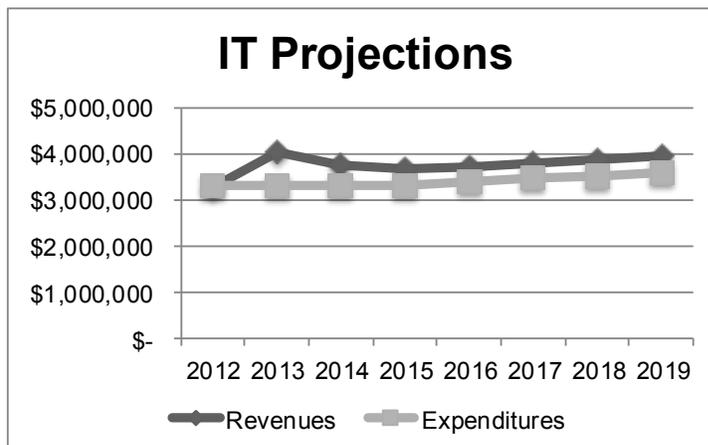
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	398,259	361,145	746,308	1,098,058
REVENUES				
License and Permits	12,500	21,195	-	10,000
Internal Service Fees	3,263,441	4,025,282	3,646,564	3,646,564
Miscellaneous	12,368	-	124,218	-
Total Revenues	\$ 3,288,309	\$ 4,046,477	\$ 3,770,782	\$ 3,656,564
EXPENSES				
Personal Services	927,171	1,243,272	1,298,984	1,332,961
Contractual Services	1,630,377	1,642,758	1,685,892	1,980,737
Commodities	179,863	205,329	150,487	147,039
Capital Outlay	-	-	-	-
Other	588,012	569,955	283,669	-
Total Expenditures	\$ 3,325,423	\$ 3,661,314	\$ 3,419,032	\$ 3,460,737
Revenue Net Expenses	\$ (37,114)	\$ 385,163	\$ 351,750	\$ 195,827
Ending Balance	361,145	746,308	1,098,058	1,293,885

FUND PROFILE

The technology needs of the City are funded through this internal service fund, supported by fees from Departments. Programs included in this fund are Telecom, Computing and Business Systems, and 14 employees are budgeted in this fund.

LONG TERM OUTLOOK

Revenues are generated from Departments based on anticipated technological needs. Expenditures vary year to year: Some purchases are annual and others are infrequent, one-time technology purchases. It can be difficult to forecast this fund because of unanticipated technological advances and needs, so the forecast is based on recent expenditure patterns.



FUND SUMMARIES



Fleet Fund

REVENUE AND EXPENDITURE SUMMARY

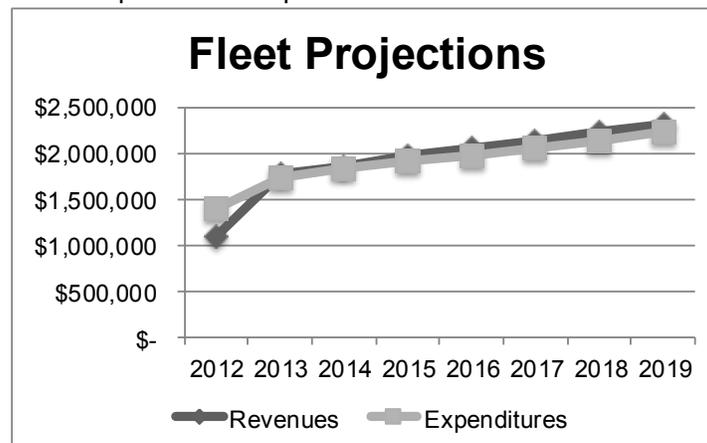
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	605,157	319,183	355,505	367,412
REVENUES				
Internal Service Fees	1,105,952	1,761,868	1,854,505	1,980,000
Miscellaneous	7,410	8,003	-	-
Other	(7,572)	3,506	-	-
Total Revenues	\$ 1,105,790	\$ 1,773,377	\$ 1,854,505	\$ 1,980,000
EXPENSES				
Personal Services	1,199,650	1,322,121	1,355,609	1,360,105
Contractual Services	107,771	305,049	347,202	371,430
Commodities	39,809	41,545	73,262	139,010
Capital Outlay	-	-	-	37,000
Other	44,534	68,340	66,525	-
Total Expenditures	\$ 1,391,764	\$ 1,737,055	\$ 1,842,598	\$ 1,907,545
Revenue Net Expenses	\$ (285,974)	\$ 36,322	\$ 11,907	\$ 72,455
Ending Balance	319,183	355,505	367,412	439,867

FUND PROFILE

The Fleet Fund pays for maintenance and repairs of all City vehicles. Fleet Services has three maintenance facilities that help maintain and repair 895 vehicles and pieces of equipment.

LONG TERM OUTLOOK

Revenues are generated from Departments based on the amount of funding anticipated to support fleet operations. This amount is based on prior year actuals and projected personnel costs. Expenditures are projected to continue to increase based on larger maintenance costs for an aging fleet and increased personnel expenses.



FUND SUMMARIES



Facilities Fund

REVENUE AND EXPENDITURE SUMMARY

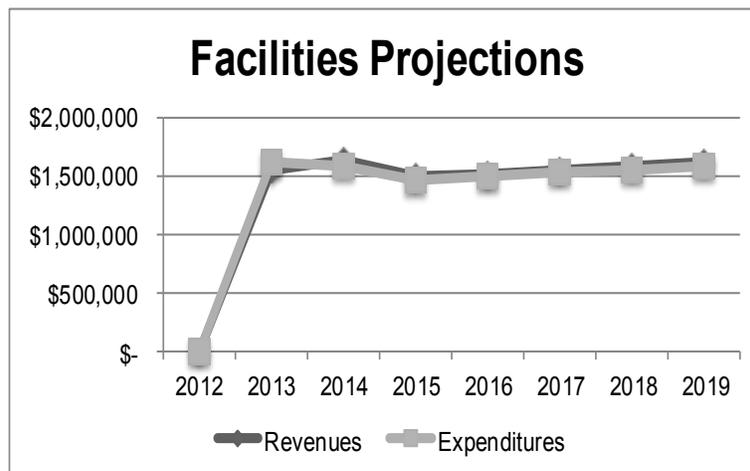
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	-	8,109	(56,562)	-
REVENUES				
Internal Service Fees	-	1,555,801	1,587,058	1,493,058
Miscellaneous	-	1,790	56,561	-
Total Revenues \$	-	\$ 1,557,591	\$ 1,643,619	\$ 1,493,058
EXPENSES				
Personal Services	-	744,256	878,180	797,830
Contractual Services	-	813,820	573,528	555,172
Commodities	-	53,606	135,350	105,350
Capital Outlay	-	-	-	8,300
Other	-	10,580	-	-
Total Expenditures \$	-	\$ 1,622,262	\$ 1,587,058	\$ 1,466,652
Revenue Net Expenses	\$ -	\$ (64,671)	\$ 56,561	\$ 26,406
Ending Balance	-	(56,562)	-	26,406

FUND PROFILE

New in 2013, the Facilities Fund pays for maintenance and repairs of more than 100 City-owned facilities. Prior to 2013, Facilities was a division within the Public Works Department funded through the General Fund. Since 2013, Departments are charged an internal service fee based on square footage and facility needs to support this Fund.

LONG TERM OUTLOOK

Revenues are generated from Departments based on the amount of funding anticipated to support facility operations. This amount is based on prior year actuals and projected personnel costs. Each year a certain amount of money is set aside for capital needs to correct one-time larger items with cash as needed.



FUND SUMMARIES



Insurance (Property and Vehicle) Fund

REVENUE AND EXPENDITURE SUMMARY

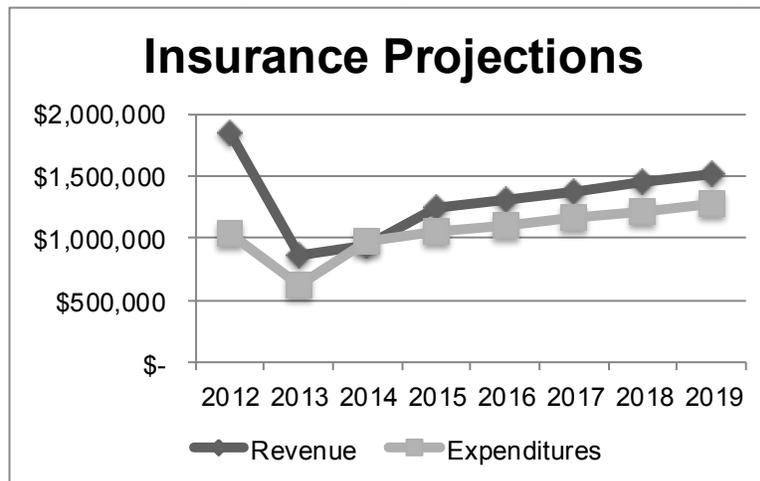
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,635,142	817,536	575,459	602,885
REVENUES				
Internal Service Fees	636,156	606,507	879,370	959,506
Miscellaneous	398,041	20,086	94,356	94,356
Total Revenues	\$ 1,034,197	\$ 626,593	\$ 973,726	\$ 1,053,862
EXPENSES				
Contractual Services	1,851,558	868,670	946,300	1,253,300
Commodities	245	-	-	-
Total Expenditures	\$ 1,851,803	\$ 868,670	\$ 946,300	\$ 1,253,300
Revenue Net Expenses	\$ (817,606)	\$ (242,077)	\$ 27,426	\$ (199,438)
Ending Balance	817,536	575,459	602,885	403,447

FUND PROFILE

The fund provides accountability of expenditures and revenues for physical damage to buildings and vehicles. Funding comes from the departments based on their insurance premiums and their past three year claims.

LONG TERM OUTLOOK

Revenues are generated from Departments based on the amount of funding needed to pay for claims and insurance premiums. A 2014 audit showed the City was under-insuring several major facilities which resulted in necessary increased premiums for 2015 and beyond.



FUND SUMMARIES



Worker's Compensation Fund

REVENUE AND EXPENDITURE SUMMARY

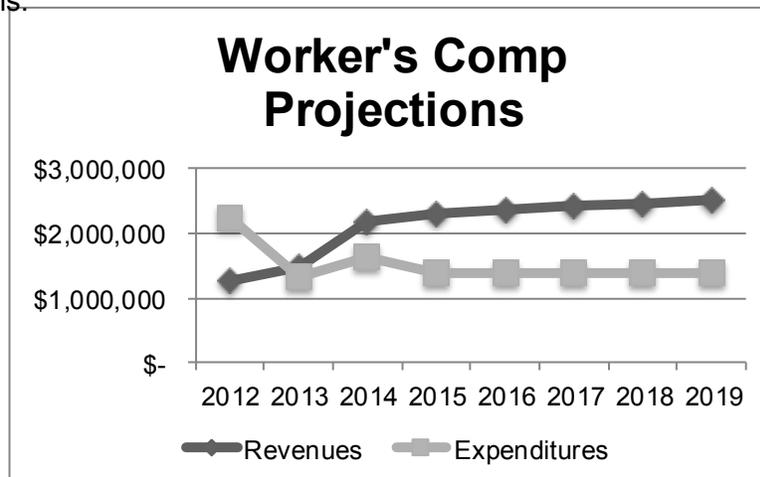
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	(668,658)	(1,639,225)	(1,478,749)	(910,358)
REVENUES				
Internal Service Fees	1,206,835	1,480,234	2,187,145	2,317,836
Miscellaneous	69,685	2,221	1,500	1,500
Total Revenues \$	\$ 1,276,520	\$ 1,482,455	\$ 2,188,645	\$ 2,319,336
EXPENSES				
Personal Services	56,032	103,141	89,004	89,144
Contractual Services	2,190,320	1,216,611	1,530,800	1,302,600
Commodities	735	2,227	450	450
Total Expenditures \$	\$ 2,247,087	\$ 1,321,979	\$ 1,620,254	\$ 1,392,194
Revenue Net Expenses	\$ (970,567)	\$ 160,476	\$ 568,391	\$ 927,142
Ending Balance	(1,639,225)	(1,478,749)	(910,358)	16,784

FUND PROFILE

The fund provides accountability for expenditures and revenues for workers compensation claims. The departments are charged a percentage of wages of their employees based on worker's compensation classification codes for specific positions. The funding provides for the staffing and expenses for the risk management administration that is coordinated in the Human Resources Division.

LONG TERM OUTLOOK

Revenues are generated from Departments based on a percentage of their employees' wages. Expenditures vary based on the types of worker's compensation claims made. The impact of claims is mitigated as much as possible through education, prevention programs, and a third-party vendor who reviews claims.



FUND SUMMARIES



Health Fund

REVENUE AND EXPENDITURE SUMMARY

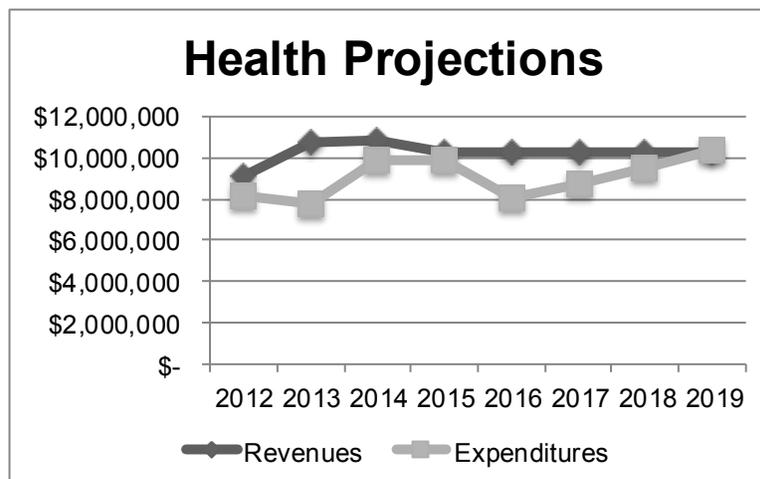
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	1,369,362	2,282,338	5,274,890	6,225,660
REVENUES				
Fees	9,084,169	10,691,991	10,860,841	10,238,693
Miscellaneous	3,480	56,087	5,000	5,000
Total Revenues	\$ 9,087,649	\$ 10,748,078	\$ 10,865,841	\$ 10,243,693
EXPENSES				
Personal Services	-	-	-	23,732
Contractual Services	8,174,673	7,755,526	9,915,071	9,641,339
Transfer to Projects	-	-	-	250,000
Total Expenditures	\$ 8,174,673	\$ 7,755,526	\$ 9,915,071	\$ 9,915,071
Revenue Net Expenses	\$ 912,976	\$ 2,992,552	\$ 950,770	\$ 328,622
Ending Balance	2,282,338	5,274,890	6,225,660	6,554,282

FUND PROFILE

The fund provides fiscal and accounting control for the City employee health self-insurance plan. Funding is allocated from the departments based on individual employee enrollment pursuant to the joint cost-share agreement between the City of Topeka and employee groups. Beginning in 2015, a comprehensive wellness program is included in the cost of the premium and represented in the budgeted expenditures, including the cost of one half of a wellness coordinator and potential capital and contractual costs for running a wellness program and/or clinic.

LONG TERM OUTLOOK

In 2011, the fund balance in this fund was diminished due to underfunding and high claims. Both employer and employee health costs were increased to improve the health of the fund. In 2013 the fund reached a healthy balance and began to implement measures to make it an attractive health plan. Overall expenditures are projected to decrease based on decreasing claims due to employee lifestyles and wellness initiatives. 2014 and 2015 expenditures high due to the upfront costs of the wellness clinic and initiatives.



FUND SUMMARIES



Risk Management Reserve Fund

REVENUE AND EXPENDITURE SUMMARY

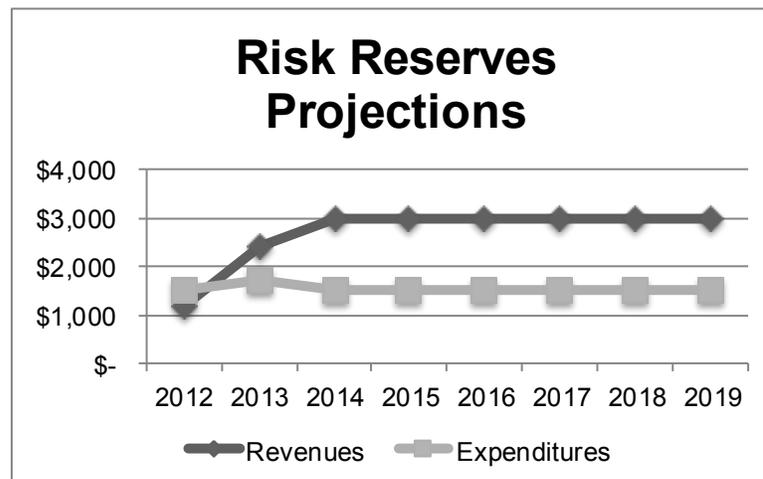
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	801,962	801,674	802,370	803,870
REVENUES				
Miscellaneous	1,212	2,432	3,000	3,000
Total Revenues \$	\$ 1,212	\$ 2,432	\$ 3,000	\$ 3,000
EXPENSES				
Contractual Services	1,500	1,736	1,500	1,500
Total Expenditures \$	\$ 1,500	\$ 1,736	\$ 1,500	\$ 1,500
Revenue Net Expenses	\$ (288)	\$ 696	\$ 1,500	\$ 1,500
Ending Balance	801,674	802,370	803,870	805,370

FUND PROFILE

This fund provides money to reimburse the City from insurable losses not otherwise insured. No additional funding is being allocated for 2015 except for interest income, and the only budgeted expenses are for a portion of an actuarial study.

LONG TERM OUTLOOK

Revenues and expenditures in this fund are projected to remain flat as it is a reserve fund, only to be used if absolutely necessary. The spike in revenues reflects higher than anticipated investment earnings.



FUND SUMMARIES



Unemployment Fund

REVENUE AND EXPENDITURE SUMMARY

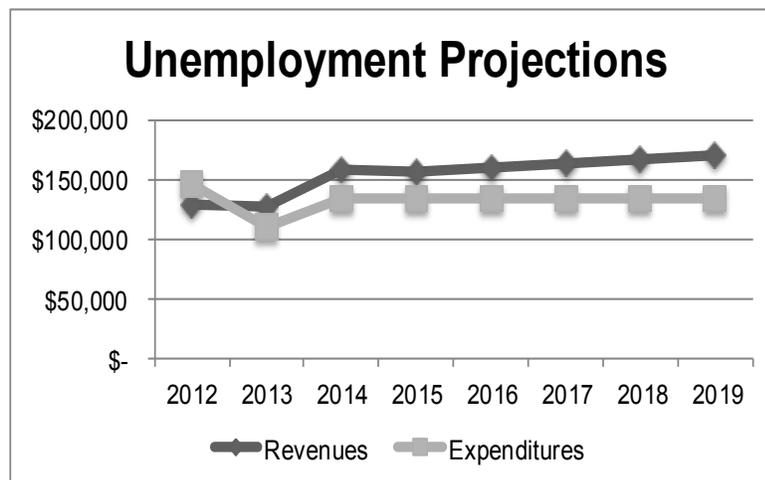
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	107,160	89,794	106,659	130,480
REVENUES				
Fees	129,148	126,780	158,821	156,847
Total Revenues	\$ 129,148	\$ 126,780	\$ 158,821	\$ 156,847
EXPENSES				
Contractual Services	146,514	109,915	135,000	135,000
Total Expenditures	\$ 146,514	\$ 109,915	\$ 135,000	\$ 135,000
Revenue Net Expenses	\$ (17,366)	\$ 16,865	\$ 23,821	\$ 21,847
Ending Balance	89,794	106,659	130,480	152,327

FUND PROFILE

This fund accounts for assessments made against compensation paid to City employees, to be used only to reimburse the State for unemployment compensation payments. Funding is allocated from City departments at a rate of .25% on employee wages.

LONG TERM OUTLOOK

Revenues in this fund are generated based on a percentage of each employees' salary. Revenues will grow at the same pace employee compensation grows, and expenditures are projected to remain flat or decrease as unemployment claims lessen.



FUND SUMMARIES



Water Fund

REVENUE AND EXPENDITURE SUMMARY

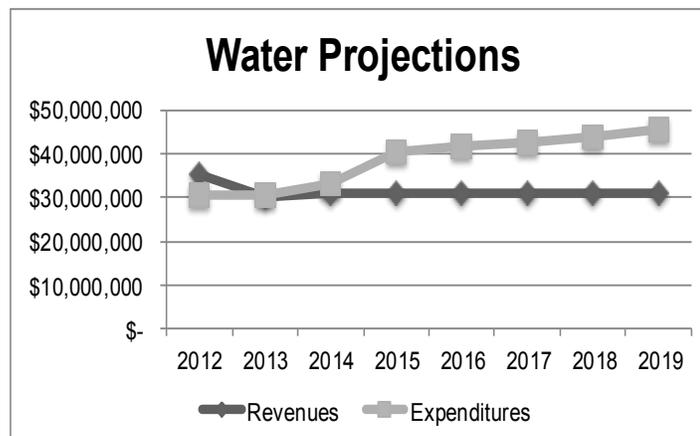
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	17,188,413	22,074,770	21,265,017	18,883,430
REVENUES				
Fees	31,781,196	27,950,985	29,017,634	29,017,634
Miscellaneous	2,632,449	1,845,707	1,849,393	1,849,393
Transfer from Projects	839,370	125,000	-	-
Total Revenues	\$ 35,253,015	\$ 29,921,692	\$ 30,867,027	\$ 30,867,027
EXPENSES				
Personal Services	7,509,924	7,619,089	8,175,602	8,230,088
Contractual Services	8,589,425	10,409,180	10,363,757	10,418,356
Commodities	5,653,438	4,345,122	5,501,435	5,995,600
Capital Outlay	11,050	81,550	-	8,727,138
Other	8,602,821	8,276,504	9,207,820	6,978,587
Total Expenditures	\$ 30,366,659	\$ 30,731,445	\$ 33,248,615	\$ 40,349,769
Revenue Net Expenses	\$ 4,886,356	\$ (809,752)	\$ (2,381,588)	\$ (9,482,742)
Ending Balance	22,074,770	21,265,017	18,883,430	9,400,688

FUND PROFILE

This fund is for all activities in the Water Utility. 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. The Water Utility is comprised of four functional areas: Customer Services, Utility Infrastructure, Water Services and Business Services.

LONG TERM OUTLOOK

Revenues in the water fund are dependent on both usage and rates. Usage varies year to year based on customer needs and weather, and rates are set by the Governing Body. At the time the 2015 budget was established, the City had not raised water rates since 2011 but continues to grow expenditures. This is an unsustainable path so it's expected that either rates will need to be increased or expenditures drastically decreased to maintain adequate fund balance and continue the desired level of service. The change to a Cash-Basis budget vs. a GAAP basis budget is the reason budgeted expenditures appear to rise in 2015.



FUND SUMMARIES



Stormwater Fund

REVENUE AND EXPENDITURE SUMMARY

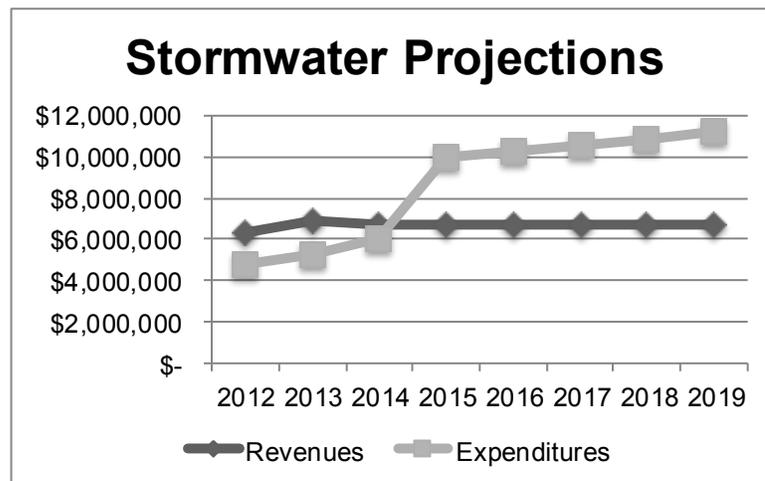
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	11,028,087	12,584,945	14,232,616	14,905,636
REVENUES				
Fees	6,545,034	6,607,246	6,521,197	6,521,197
Miscellaneous	(217,734)	283,011	173,384	173,384
Total Revenues	\$ 6,327,299	\$ 6,890,257	\$ 6,694,581	\$ 6,694,581
EXPENSES				
Personal Services	1,376,310	1,438,541	1,472,672	1,627,757
Contractual Services	1,630,546	2,026,030	2,573,133	2,692,192
Commodities	242,177	214,585	255,756	300,953
Capital Outlay	-	3,000	-	4,584,700
Other	1,521,408	1,560,430	1,720,000	744,702
Total Expenditures	\$ 4,770,441	\$ 5,242,586	\$ 6,021,561	\$ 9,950,304
Revenue Net Expenses	\$ 1,556,858	\$ 1,647,671	\$ 673,020	\$ (3,255,723)
Ending Balance	12,584,945	14,232,616	14,905,636	11,649,913

FUND PROFILE

This fund is for all activities in the Stormwater Utility. The Stormwater Utility serves approximately 47,000 customers through the operation and maintenance of the Topeka flood protection and drainage systems. The Utility is operated, maintained, and improved entirely by user fees. The Stormwater Utility is comprised of three functional areas: Utility Infrastructure, Water Pollution Control and Business Services.

LONG TERM OUTLOOK

Revenues in the stormwater fund are generated by fees, which are based on the amount of impervious area a property contains. The stormwater fund supports both personnel to complete projects in-house and contractual services for projects. The change to a Cash-Basis budget vs. a GAAP basis budget is the reason budgeted expenditures appear to rise in 2015. Revenues and expenditures are projected to remain relatively steady.



FUND SUMMARIES



Wastewater Fund

REVENUE AND EXPENDITURE SUMMARY

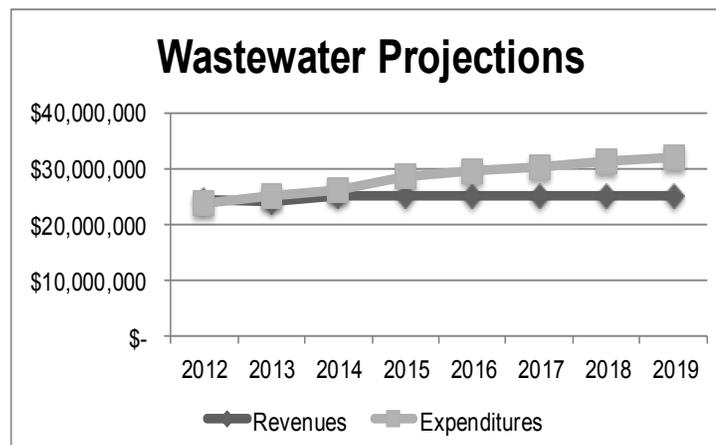
	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget
Beginning Balance	23,233,123	23,789,753	22,924,092	21,842,845
REVENUES				
Fees and Permits	24,670,144	23,859,791	24,596,105	24,596,105
Special Assessments	31,554	42,035	-	-
Miscellaneous	(323,980)	358,097	458,687	458,687
Total Revenues	\$ 24,377,717	\$ 24,259,923	\$ 25,054,792	\$ 25,054,792
EXPENSES				
Personal Services	3,967,888	4,094,519	4,466,173	4,809,003
Contractual Services	8,081,540	9,250,948	9,147,238	9,321,828
Commodities	1,170,474	1,462,578	1,347,263	1,752,775
Capital Outlay	-	12	-	3,425,107
Other	10,601,184	10,317,527	11,175,366	9,280,485
Total Expenditures	\$ 23,821,087	\$ 25,125,585	\$ 26,136,040	\$ 28,589,198
Revenue Net Expenses	\$ 556,631	\$ (865,661)	\$ (1,081,248)	\$ (3,534,406)
Ending Balance	23,789,753	22,924,092	21,842,845	18,308,439

FUND PROFILE

This fund is for all activities in the Wastewater Utility. The Wastewater Utility collects and treats approximately 18 million gallons of wastewater per day from the City of Topeka and Shawnee County. The Utility is operated, maintained, and improved entirely by fees for service. The Wastewater Utility is comprised of three functional areas: Utility Infrastructure, Water Pollution Control and Business Services.

LONG TERM OUTLOOK

Revenues in the wastewater fund are dependent on both usage and rates. Usage varies year to year based on customer demand and rates are set by the Governing Body. At the time the 2015 budget was established, the City had not raised wastewater rates since 2011 but continues to grow expenditures. This is an unsustainable path so it's expected that either rates will need to be increased or expenditures drastically decreased to maintain adequate fund balance and continue the desired level of service. The change to a Cash-Basis budget vs. a GAAP basis budget is the reason budgeted expenditures appear to rise in 2015.



FUND SUMMARIES



It is important to understand the relationship between funds and operating Departments. Some funds have specific functions that do not directly impact Departmental operations, but other funds are budgeted for Departmental operations. The chart below illustrates which Departmental budgets are directly impacted by the funds.

Department	Funds with Departmental Operating Budget Impacts												
	General	Alcohol & Drug	Special Liability	Street (Motor Fuel)	Citywide Half Cent Sales Tax	Utilities	Parking	Inform. Tech.	Fleet	Facilities	Health	Worker's Comp	
City Council	x												
Mayor	x												
Executive	x												
Fire	x												
Housing & Neighborhood Dev	x			x									
Administrative & Financial Sv	x												
Human Resources	x										x	x	
Information Technology								x					
Legal	x		x										
Municipal Court	x	x											
Planning	x												
Police	x												
Public Works	x			x	x	x	x		x	x			
Zoo	x												

FUND SUMMARIES



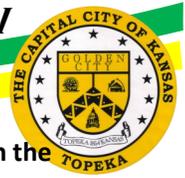
Below is a discussion of any major changes in balances. There are several significant changes in balances due to the change in basis of budgeting and other initiatives.

Fund	2014 Projected Ending Balance	2015 Projected Ending Balance	% Change	Explanation
General Fund	10,057,257	13,532,213	35%	It is a council priority to build the General Fund balance.
Downtown Business Improvement (BID)	35,251	35,251	0%	Growth in balance is not anticipated as all revenues are expended out.
Court Technology	120,046	127,831	6%	A small balance will be carried in anticipation of future technology needs.
Special Alcohol	241,406	161,451	-33%	This fund is allocated to outside agencies and plans to grant out larger amounts in 2014 and 2015 in order to spend down the balance.
Alcohol and Drug Safety	336,237	352,636	5%	The balance is driven off revenues which vary year to year and a balance is desired to maintain funding for personnel.
Law Enforcement	1,227,582	954,082	-22%	The 2014 balance was exceptionally high due to a large one-time revenue in 2013, so in 2014 and 2015 larger expenditures have been budgeted.
Special Liability	689,132	527,854	-23%	A contingency has been budgeted in 2014 and 2015 which brings the balance down, but it is not expected this full contingency will be spent.
Transient Guest Tax	-	-	0%	All revenues are immediately expended out, thus no balance is anticipated.
Employee Separation Fund	3,858,508	2,858,508	-26%	The balance is anticipated to decrease because no new revenue will be deposited into the fund.
Retirement Reserve	872,221	1,104,134	27%	This balance is intentionally being built up so that when the Employee Separation Fund revenues are expended, this fund can take on all retiree expenses.
KP&F Equalization	781,494	481,494	-38%	The balance is anticipated to decrease because no new revenue will be deposited into the fund.
Neighborhood Revitalization	134,387	19,387	-86%	This balance is expected to decrease as a new program will be implemented with the intention to spend down the balance.
Historic Preservation	224,103	224,103	0%	All revenues are budgeted to be expended out, thus no change in balance is anticipated.
Countywide Half Cent Sales Tax (JEDO)	3,745,472	3,745,472	0%	All revenues should be expended out, thus no change in balance is anticipated.
Special Highway (Motor Fuel)	1,497,421	732,323	-51%	Revenue for this fund is decreasing as expenditures are increasing so the balance will continue to decrease as this trend continues.
Citywide Half Cent Sales Tax	10,607,096	8,477,049	-20%	An increase in budgeted projects in 2015 intentionally is spending down the balance.
Tax Increment Financing	192,487	235,532	22%	This balance will continue to grow until one of the projects begins realizing expenditures.
Community Improvement Districts	4,653	4,653	0%	All revenues are expended out, thus no change in balance is anticipated.
Debt Service	3,318,115	3,021,792	-9%	A contingency has been budgeted in 2015 which brings the balance down, but it is not expected this full contingency will be spent.
Parking	1,309,101	1,423,489	9%	Modest revenue growth is expected to build the balance slightly to save for future infrastructure and technology needs.
Information Technology	1,098,058	1,293,885	18%	Due to change in basis of budgeting, the balance appears to grow. However this fund is not budgeted to carry a large balance as revenues are meant to be fully expended.
Fleet	367,412	439,867	20%	Modest revenue growth is expected to build the balance slightly to save for future infrastructure and technology needs.
Facilities	-	26,406	2.6m%	The goal is to build this balance to save for future facility needs.
Water	18,883,430	9,400,688	-50%	At the time of budget adoption revenues were projected to be flat since rate increases were unknown, resulting in utilization of the balance.
Stormwater	14,905,636	11,649,913	-22%	A large capital outlay expense is budgeted in 2015, driving the balance down.
Wastewater	21,842,845	18,308,439	-16%	At the time of budget adoption revenues were projected to be flat since rate increases were unknown, resulting in utilization of the balance.
Insurance	602,885	403,447	-33%	A contingency is included in 2015 expenditures for unanticipated needs, but it is not expected that full amount will be spent.
Worker's Comp	(910,358)	16,784	-102%	The 2014 balance appeared low due to outstanding liabilities, and 2015 revenues are increasing to build the balance.
Health Insurance Risk Management Reserve	6,225,660	6,554,282	5%	The goal is to maintain this healthy balance, as future changes in wellness program and health plans may require upfront expenses from the balance.
Unemployment	803,870	805,370	0%	Growth in balance is not needed in this fund.
	130,480	152,327	17%	The balance will be maintained due to unknown future expenses.



Appendix

CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW



CIP Introduction and Process

The City's Capital Improvement Plan (CIP) approval process historically runs consecutively to the development of the annual City operating budget. Historically, the City Council has approved a five-year Capital Improvements Plan, which includes a two-year Capital Improvement Budget (CIB) comprised of the first two years of the plan. This year, the Council will be asked to adopt the CIP *before* the annual budget process, and to approve a three-year budget. This gives departments a three-year picture for capital project planning. It is noted that appropriations can only be made on an annual basis.

The following pages represent a summary of those projects scheduled to commence during the 2015 - 2017 budget years along with tables showing the proposed five-year Capital Improvement Plan. The Council's action in approving the Capital Budget authorizes staff to begin preliminary work on these projects. Included in this year's adoption of the Capital Improvement Plan are individual project budgets. If the CIP and individual project resolutions are approved, that expenditures for the project are truly authorized, and construction work can begin when the revenue source is available. For projects financed with general obligation bonds, the project budget, bond resolution and bond ordinance provide the legal authority to issue bonds.

General Obligation (G.O.) bonds have been the primary method of financing for most projects outside of the enterprise operations. Beginning with the 2006-2010 CIP, the City Manager recommended a citywide target of \$9m for G.O. bond projects each year, which had been roughly equivalent to the amount of principal paid each year. The City Council has continued to follow this philosophy.

Project Definition

Capital improvement projects meeting one of the following criteria shall be included in the CIP Process:

- Real property acquisition
- Construction of new facilities and addition to existing facility costing a minimum of \$50,000.
- Remodeling/ repair of the interior/ exterior of any facility exceeding \$25,000.
- Infrastructure project.



Impact of Capital Improvement Projects on the Operating Budget

The projects approved for 2015-2019 are a mixture of new construction or expansion and projects that involve maintenance or rehabilitation and repair of existing facilities.

The majority falls into the rehabilitation and repair category. In those cases, the impact on the operating budget comes from a reduction in the demand for maintenance. However, these savings are not easily quantified as the remaining infrastructure is another year older and in need of increased maintenance.

Certain projects will have an impact on future operating budgets by either increasing or decreasing overhead costs like utilities, etc. For example, improving neighborhood infrastructure should decrease operations and maintenance costs in the operating public works budget by improving the existing infrastructure. As CIP requests were submitted by Departments they included estimated operating impacts where applicable.

Project Prioritization Process

There are far more needed projects than funds available. In order to present a CIP in line with City priorities, staff conducted a prioritization activity which prioritized requested projects based on a number of criteria.

The prioritization criteria used in the CIP process include:

- Fiscal Impact
- Health, Safety, and Environment
- Economic Viability and Return on Investment
- Comprehensive Plan and Smart Growth.

Results from the exercise were used to compile the CIP. The recommended CIP is considered by the Planning Commission for compliance with the City's Comprehensive Plan, and the City Manager reviews the CIP for compliance with City strategic goals.

Item	Date
Staff Submits 2015-2019 CIP Requests	Dec. 2013
CIP Prioritization exercise	Jan. 2014
CIP Presented to Planning Commission	2/17/2014
CIP Approved by Planning Commission	2/24/2014
CIP Presented to City Council	5/6/2014
CIP Discussed by City Council	5/13/2014
Resolution and Project Budgets approved by Council	6/3/2014

CIP OVERVIEW: TYPES OF PROJECTS



Types of Projects

Capital projects in the CIP are sorted by type of project to align with City priorities. Types of projects include:

Neighborhoods 2015-2019 CIP: \$7,000,000

Projects to improve infrastructure within neighborhoods including streets, curbs, gutters, alleys and sidewalks; neighborhood projects are selected annually to leverage Stages of Resource Targeting (SORT), Community Development Block Grant (CDBG), and HOME Investment Partnership funds.

Funding source - G.O. Bonds and Federal Grants.

Public Safety 2015-2019 CIP: \$8,866,720

Projects which improve Public Safety including purchase of Fire Apparatus and Fire Stations.

Funding source - G.O. Bonds.

Traffic 2015-2019 CIP: \$4,125,000

Projects to improve traffic signal and traffic safety.

Funding source - G.O. Bonds.

Streets 2015-2019 CIP: \$95,425,000

Includes maintenance of existing streets, construction of new streets, sidewalk maintenance, snow removal, bike lanes, streetscape improvements, alley repair, and curb and gutter repair.

Funding sources - G.O. Bonds, Federal Funds, and Citywide Half-Cent Street Sales Tax.

Quality of Life 2015-2019 CIP: \$385,500

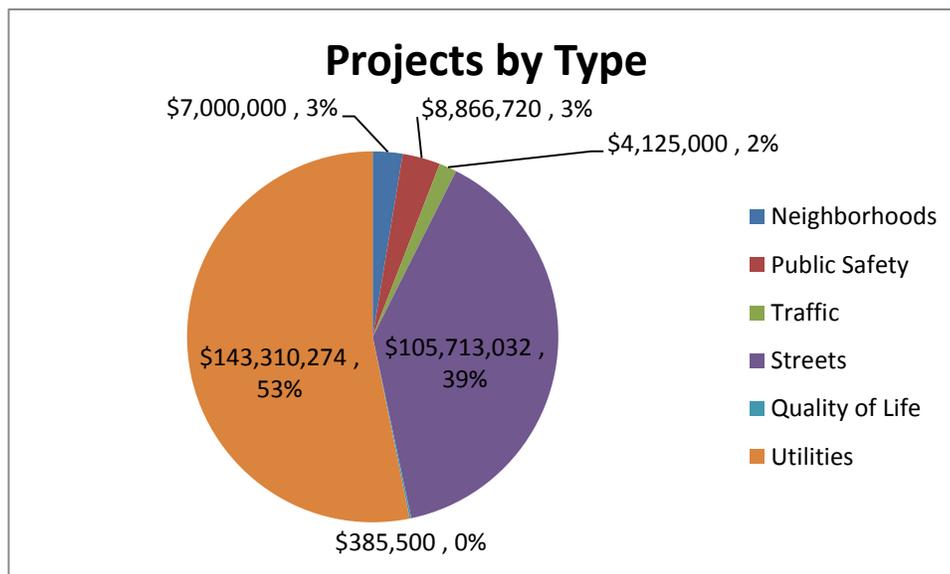
Projects that benefit quality of life including improvements to the Topeka Zoo.

Funding source - G.O. Bonds.

Utilities 2015-2019 CIP: \$143,310,274

Projects to improve or expand utility infrastructure.

Funding Source - cash from the Water, Wastewater, and Stormwater funds, in addition to Revenue Bonds.





Significant Non- Recurring Capital Projects

Detailed project sheets for all projects can be found in the CIP document. Highlighted non-recurring major projects in the 2015-2019 CIP include:

- **SW 37th Street, SW Burlingame Road to Gage Boulevard:** This project widens SW 37th Street from SW Burlingame Road to SW Gage Blvd. The new roadway will include curb & gutter, sidewalks, street lighting and a drainage system.
- **Purchase of two Fire Engine Apparatus:** Part of the annual Fire Apparatus repair program, this project will replace engines 3 and 11.
- **Zoo Pond Repair and Stormwater Management:** This project will restore the functionality of three ponds on zoo property.
- **Adams Street Interceptor Rehab:** This project is for the Adams Street sanitary interceptor sewer stormwater source removal. It will identify, plan and remove source water from systems for combined sewer overflow impact for regulatory compliance.
- **Bridge on SW 3rd Street over Ward Creek:** This project will replace the aging bridge structure on SW 3rd Street over Ward Creek.

Recurring Capital Projects

Some projects are ongoing and reoccur every year. Highlighted recurring major projects in the 2015-2019 CIP include:

- **Neighborhood Infrastructure:** Annual project which targets certain neighborhoods and includes improvements such as rebuilding deteriorate streets, curb/gutter, alley and sidewalks
- **Water Main Replacement Program:** Replace deteriorated water main that have a history of water main breaks. First priority is given to half-cent sales tax street projects.
- **Storm Conveyance System Rehab Program:** Replacement and rehabilitation of stormwater conveyance system components (inlets, pipes, channels, etc) to ensure continued operation, reduce maintenance and support other infrastructure improvements. First priority is given to half-cent sales tax street projects.
- **Wastewater Replacement & Rehab Program:** Replacement and Rehabilitation of sewer lining and/or replacement of conduits and manholes as well as address EPA required inflow and infiltration elimination.
- **Ongoing Half-Cent Sales Tax Maintenance and Improvement of Existing Streets:** This project will repair existing deteriorated streets at various locations city-wide.





Funding Source Definitions

Traditionally the Topeka Capital Improvement Plan utilizes a variety of funding sources. Major funding sources include:

GO Bond 2015-2019 CIP: \$40,627,220

This funding source is used to finance major capital projects with an expected life of 10 or more years. A general obligation bond is secured by the City's pledge to use any legally available resources, including tax revenue, to repay bond holders. The City used a portion of the property tax levy to finance the debt service payments.

Revenue Bonds 2015-2019 CIP: \$143,310,274*

The Water, Water Pollution Control, and Stormwater funds are enterprise funds, which are supported by fees for service rather than by taxes. Revenue bonds are a type of loan in which the loan is repaid with revenues from the enterprise, not by contributions from the General Fund. These loans are used to increase plant capacity and modernize the system.

**Will not bond full amount if cash is available.*



Citywide Half-Cent Street Sales Tax 2015-2019 CIP: \$146,100,000

This is funded by a voter approved half-cent sales tax initiative. It is dedicated to maintenance and repair and cannot be used for new street construction. The tax sunsets in 2019 and collects approximately \$13.8m per year.

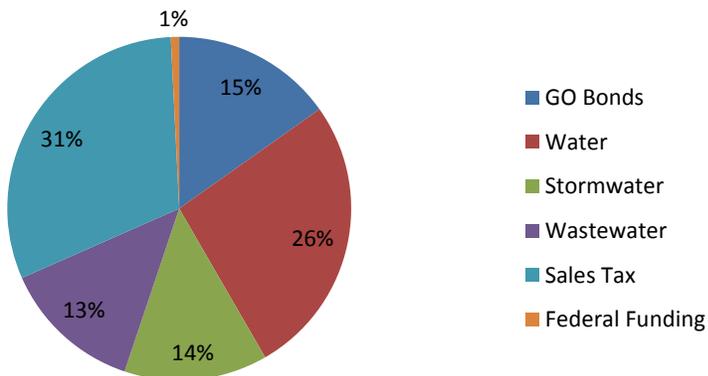
Federal Funds 2015-2019 CIP: \$4,250,000

Funds received from the Federal government.

Cash To be Determined based on Availability

When available and appropriate, the General Fund and enterprise funds pay for capital projects directly out of the operating budgets. The utilities are proposing to fund all annual infrastructure replacement using cash generated from rate increases.

Projects by Funding Source



CIP OVERVIEW: PROJECT SHEET SAMPLE



Included in this Budget Book is a high-level summary of the adopted Capital Improvement Plan.

The entire Capital Improvement Plan includes detailed project sheets for all approved projects and can be found on the City website, www.topeka.org/budget. A sample project sheet is shown below.

Operations and Maintenance are estimated for each project and included in the operating budget where applicable.

City of Topeka

Capital Improvement Project Summary

1. Project Title: South Fire Station - Land, Design and Construction

2. Dept/Div: Fire 3. Project Year(s): 2016 - 2017

4. Type : New X Repair/Replace 5. Project Location: South Topeka Area

6. Contact Name : Buck Breckenridge 7. Contact Phone: 368-0111

7. Project Description: This is not a new CIP project. Funds will be used for the acquisition of land to build fire station in the South part of the City. Design - These funds will be used for architectural and engineering fees associated with the design of a fire station in the South part of the City. Construction - Funds will be used for the construction of fire station in South part of the City.

9. Project Schedule and Estimate			10. Est. Annual Operating Cost	
	Year	Amount	Basis for Cost Estimate and Funding Source: Utilities are \$23,971; Salaries and Benefits for each additional fire fighters is approx. \$55k ; cost of IT equipment and phones are \$35,000; and furnishings \$33,000.	
a. Design/Administrative Fees	2016	\$ 212,000		
b. Right-of Way		-		
c. Construction/Service Fees	2017	2,000,000		
d. Contingency		-		
e. Financing Costs (Temp Notes)		88,480		
f. Cost of Issuance (Rev/GO Bonds)		44,240		
g. Debt Reserve Fund (Rev Bonds)		-		
h. Capitalized Interest		-		
Project Total		\$ 2,344,720		
Estimated Life of Item (years):	<u>50-75 Years</u>			
Source of Estimate/Year:	<u>Estimation provided</u> by engineering			

11. Amount by source of financing

	G.O. Bond	2.	3.	4.	5.	TOTAL
2015						\$0
2016	212,000					\$212,000
2017	2,132,720					\$2,132,720
2018						\$0
2019						\$0
TOTAL	\$2,344,720		\$0	\$0	\$0	\$2,344,720

The total project cost is reflected on the Projects by Funding Source summary. Costs can be revised with the 2016-2020 CIP if necessary.

CIP OVERVIEW: PROJECTS BY FUNDING SOURCE



Below is a summary of projects by Funding Source. The full CIP document available at www.topeka.org/budget also includes detailed sheets for each project including project definition, Department, location, and impact on operating budgets.

	Capital Improvement Budget			Capital Improvement Plan		
	Adopted 2015	Adopted 2016	Adopted 2017	Adopted 2018	Adopted 2019	5 Year Total
General Obligation Bond Projects						
Neighborhoods						
Neighborhood Infrastructure	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
Public Safety						
Purchase Two Engine Apparatus (Engines 3 & 11)	\$1,116,500					\$1,116,500
South Fire Station		\$212,000	\$2,132,720			\$2,344,720
Purchase One Aerial Apparatus (Aerial 8)		\$1,378,000				\$1,378,000
Secure Staging Facility		\$555,000				\$555,000
Purchase 1 Truck Apparatus (Truck 10)			\$705,500			\$705,500
Purchase Two Engine Apparatus (Engines 1 & 12)				\$1,349,500		\$1,349,500
Purchase Two Engine Apparatus (Engines 7 & 8)					\$1,417,500	\$1,417,500
Traffic						
Traffic Safety Projects	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$925,000
Traffic Signal Replacement	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$3,200,000
Streets						
Complete Streets	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Infill Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Citywide Infrastructure	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
SW 37th Street -- SW Burlingame Rd to Gage Blvd.	\$2,900,000	\$300,000				\$3,200,000
SW 6th Ave -- SW Wanamaker Rd to W of I-70 Bridge	\$600,000					\$600,000
SE California Ave. -- 33rd St. to 37th St.	\$300,000	\$3,300,000				\$3,600,000
SE California Ave. -- 29th St. to 33rd St.	\$200,000	\$100,000	\$2,900,000			\$3,200,000
SW 6th Avenue -- SW Gage Blvd. to SW Fairlawn Road			\$500,000	\$200,000	\$5,600,000	\$6,300,000
Kansas Avenue Streetscape	\$888,032					\$888,032
Bike Lanes on SE 6th & SE 10th Ave Bridges over I-70					\$500,000	\$500,000
Quality of Life						
Zoo Pond Repair and Stormwater Management	\$231,300					\$231,300
Zoo Green House and Storage Building		\$154,200				\$154,200
TOTAL GO Bond Projects	\$8,910,832	\$8,674,200	\$8,913,220	\$4,224,500	\$10,192,500	\$40,915,252
Total Annual Target	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$45,000,000
Difference Target to Subtotal	\$89,168	\$325,800	\$86,780	\$4,775,500	(\$1,192,500)	\$4,084,748

CIP OVERVIEW: PROJECTS BY FUNDING SOURCE

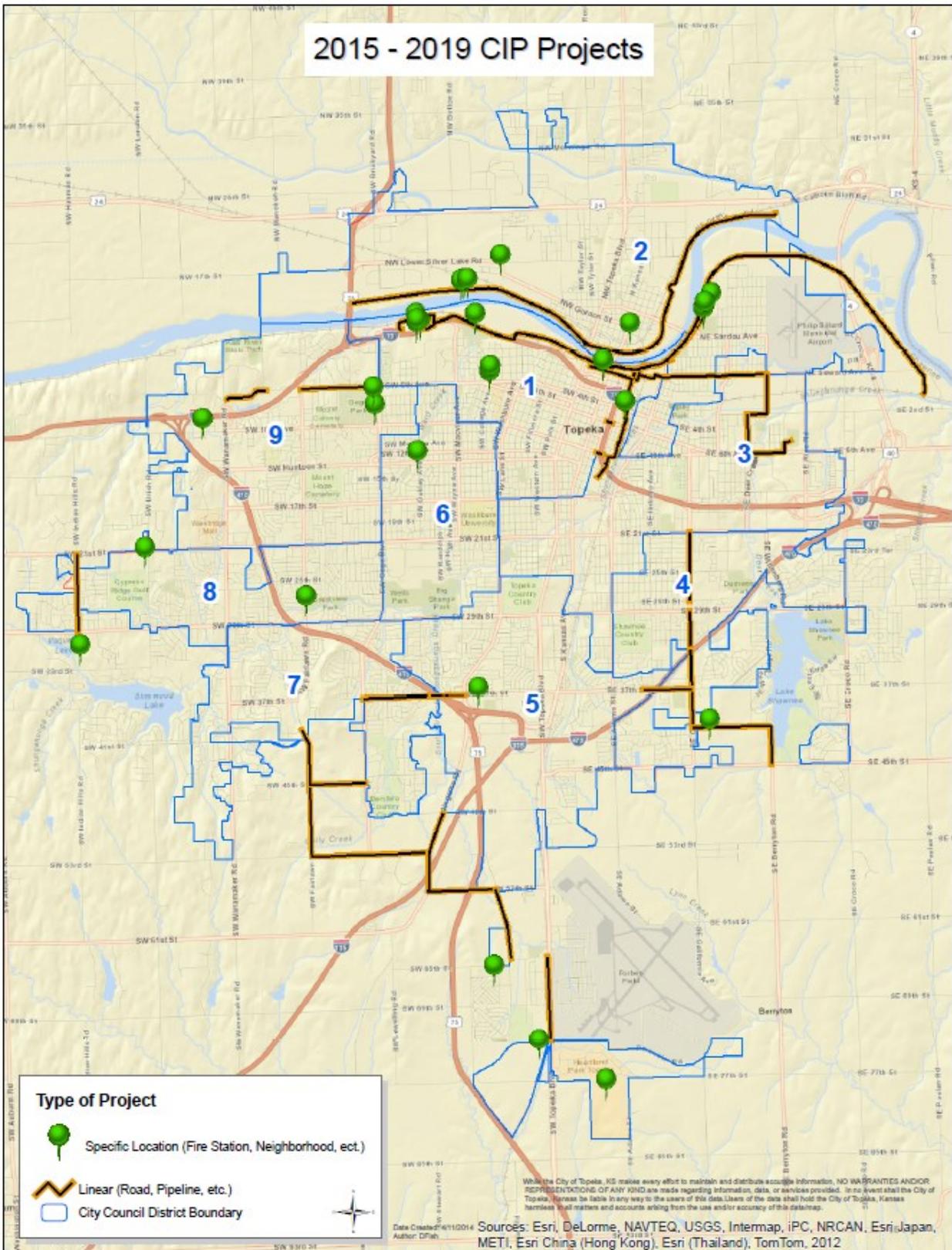


	Capital Improvement Budget			Capital Improvement Plan		
	Adopted	Adopted	Adopted	Adopted	Adopted	5 Year
	2015	2016	2017	2018	2019	Total
Enterprise Funded Projects						
Public Works/Wastewater Fund						
Wastewater Replacement Program	\$1,000,000	\$1,500,000	\$2,000,000	\$2,500,000	\$3,000,000	\$10,000,000
CSO #3 to Oakland - Eval and Lining	\$1,000,000					\$1,000,000
Adams St Cleaning Inspection Repair/Lining (CIRL)	\$625,107					\$625,107
South Kansas Pump Station - Ph. II		\$752,724				\$752,724
Oakland WWTP - Headworks Generator		\$850,000				\$850,000
Adams St IS Rehabilitation		\$2,000,000				\$2,000,000
Lining Repairs - NWWTP and Wanamaker PS			\$1,500,000			\$1,500,000
NWWTP Solids Handling - South Wall Replacement			\$1,500,000			\$1,500,000
Eastside IS-Relief-CSO#3 to Ash St PS				\$8,348,760		\$8,348,760
NWWTP Nutrient Removal				\$6,363,627		\$6,363,627
Oakland WWTP - UV Expansion					\$2,703,750	\$2,703,750
Public Works/Stormwater Fund						
Storm Conveyance System Rehab	\$2,500,000	\$3,000,000	\$3,500,000	\$4,000,000	\$4,500,000	\$17,500,000
City Park Stormwater Pump Station - Ph.II	\$1,384,700					\$1,384,700
Kansas River Levee System Rehabilitation - Ph. II		\$8,925,000				\$8,925,000
Levee Repairs		\$5,300,500				\$5,300,500
Adams St IS SW Removal		\$3,000,000				\$3,000,000
Heartland Park BMP				\$229,460		\$229,460
Public Works/Water Fund						
Water Main Replacement Program	\$2,000,000	\$2,500,000	\$3,000,000	\$3,500,000	\$4,000,000	\$15,000,000
Crane at Jefferson-East to Seward/Strait	\$4,157,000					\$4,157,000
SW 37th; Burlingame - West: Ph. I	\$605,738					\$605,738
California - 33rd to 41st	\$1,464,400					\$1,464,400
SW 37th; Gage - East: Ph. II		\$618,008				\$618,008
Southeast Elevated Tank - SE 41st St		\$4,025,500				\$4,025,500
37th St. - Kentucky to California		\$1,558,700				\$1,558,700
Water Plant Rehabilitation Program		\$800,000		\$850,000		\$1,650,000
Topeka Blvd- University to Ormsby			\$1,744,400			\$1,744,400
Indian Hills Rd., SW 29th to 21st St.			\$3,110,100			\$3,110,100
Booster Pump Station			\$550,000			\$550,000
WTP High Service Pumping Emergency Power				\$2,763,400		\$2,763,400
Strait at Seward; South - 2nd - Tefft				\$2,233,400		\$2,233,400
Fairlawn; 45th - 53rd and East - Burlingame				\$4,301,400		\$4,301,400
41st & California east to West Edge & south to 45th St				\$2,195,000		\$2,195,000
Burlingame; 49th to 57th and east to Wenger				\$4,951,400		\$4,951,400
East High Service Pumping Electrical Controls				\$2,363,400		\$2,363,400
Tefft from 2nd to 6th St & 6th east to Norwood - Ph. I					\$4,172,300	\$4,172,300
California from 21st to 28th (33rd) - Ph. I					\$2,726,500	\$2,726,500
57th & Wenger to 65th & Westview					\$2,529,600	\$2,529,600
Fairlawn - 41st (Skyline Dr) to 45th and East to Gage					\$3,141,500	\$3,141,500
West Elevated Tank (West Zone)					\$5,464,900	\$5,464,900
Total Enterprise Fund	\$14,736,945	\$34,830,432	\$16,904,500	\$44,599,847	\$32,238,550	\$143,310,274

CIP OVERVIEW: MAP OF PROJECTS



Capital Improvement Plan projects occur throughout the City. Below is a map showing where the 2015-2019 projects will occur.



CIP OVERVIEW: DEBT SERVICE OBLIGATIONS



Debt Summary

The of the City of Topeka debt management policy is to maintain the City's ability to incur present and future debt at the most beneficial rates in amounts needed for financing the adopted Capital Improvement Plan without adversely affecting the City's ability to finance essential services.

Review and analysis of the City's debt position is required to provide a capital financing plan for infrastructure and other improvements. Long-term projected financing is linked with economic development, demographic and financial resources expected to be available to repay debt. City debt ratios are examined as well as the impact of future debt financing on those ratios.

Funding sources for debt payments include property taxes, sales taxes, special assessments, fees for services and water and wastewater fees.

Debt Policy

On November 23, 2004, the governing body of Topeka approved resolution number 7554 that established debt management policy. The policy set forth guiding principles for debt issuance in the following areas:

- 1) Definition of a capital project
- 2) Benchmarks desired to achieve
- 3) Characteristics of debt issuance
- 4) Debt administration and financing

This policy was created to enhance the creditworthiness and prudent financial management of the City's resources and assist in creating a systematic capital plan. This policy is located in the policies section of the budget book for more detailed information.

Several benchmarks are included in the City's debt policy that serve as a guidance for staff on debt issuance. The benchmarks are as follows:

- Net debt per capita should remain under \$950
- Net debt as a % of assessed valuation should not exceed 13%
- Ratio of debt payments as a % of governmental fund

expenditures should not exceed 14%

- Debt per capita as a % of personal income per capita should not exceed 5%
- Maintain a General Fund balance equal to no less than 10% of revenue for the preceding year
- Maintain a bond credit rating of
 - a. General Obligation Bonds rate "AA"
 - b. Revenue Bonds rated "Aa3" and
 - c. General Obligation Temporary Notes rated "SP-1"
- Maintain a minimum ratio of Combined Utility Fund revenues to annual total revenue bond debt service requirements of 125%, and maintain operating reserves of 90 days.

Debt Capacity

Finance staff oversee all debt issued by the City, which includes General Obligation (GO), revenue backed, revolving loan funds, temporary notes and special assessment debt. As of December 31, 2013 the City had \$363,878,077 in total debt, compared to \$370,493,938 on December 31, 2012 or a 1.79% decrease. According to K.S.A. 10-308, the City is limited to general obligation debt that cannot be greater than 30% of the tangible assessed valuation of the City. Certain debt is then not subject to the debt limitation and is subsequently backed out of the calculation. As of December 31, 2013, the City had \$279,805,104 of its remaining bonding authority available, a decrease of approximately -2.89% under the December 31, 2012 amount of \$288,141,156.

Statement of Legal Debt Limit as of December 31, 2013

A 2013 Tangible Assessed Valuation	\$ 1,132,135,180
B Debt Limit- 30% of Assessed Valuation (A*.3=B)	\$ 339,640,554
Bonded Indebtedness	\$ 174,810,000
Temporary Notes	\$ 24,585,000
C Total Net Debt	\$ 199,395,000
D Less Exemptions Allowed by Law	\$ 139,559,550
E Legal Debt Applicable to Debt Margin (C-D=E)	\$ 59,835,450
F Debt Authority Remaining (B-E=F)	\$ 279,805,104

CIP OVERVIEW: DEBT SCHEDULE



Below is a schedule of the next 5 years of debt payments as of 12/31/2014. Further details can be found in the City's [Comprehensive Annual Financial Report](#) (CAFR) located on the City's Website.

The CAFR includes a detailed debt schedule with amounts, dates and purposes of issues.

	2015	2016	2017	2018	2019
Debt Service Fund (General Obligation Bonds)					
Principal	\$ 13,500,916	\$ 12,073,876	\$ 11,764,772	\$ 11,531,402	\$ 11,297,053
Interest	\$ 4,498,137	\$ 4,160,269	\$ 3,823,258	\$ 3,515,931	\$ 3,166,477
Total	\$ 17,999,053	\$ 16,234,145	\$ 15,588,030	\$ 15,047,333	\$ 14,463,530
Water, Wastewater and Stormwater Funds (Revenue Bonds)					
Principal	\$ 4,415,000	\$ 4,620,000	\$ 4,795,000	\$ 4,960,000	\$ 5,140,000
Interest	\$ 4,544,479	\$ 4,335,303	\$ 4,168,678	\$ 4,006,428	\$ 3,831,628
Total	\$ 8,959,479	\$ 8,955,303	\$ 8,963,678	\$ 8,966,428	\$ 8,971,628
State Revolving Loan Fund Bonds					
Principal	\$ 2,563,175	\$ 2,487,640	\$ 2,410,736	\$ 2,334,165	\$ 2,262,609
Interest	\$ 4,804,934	\$ 4,895,686	\$ 4,876,739	\$ 4,825,267	\$ 4,768,748
Service Fee	\$ 155,251	\$ 140,034	\$ 124,398	\$ 108,471	\$ 92,575
Total	\$ 7,523,360	\$ 7,523,360	\$ 7,411,873	\$ 7,267,903	\$ 7,123,932

FOUR YEAR PERSONNEL HISTORY

Below is a detailed history of full time equivalent (FTE) positions in the City of Topeka. Detailed information for each Department can be found in the Department pages of the Budget Book.

Four Year Personnel Summary

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
CITY COUNCIL	OFFICE ASSISTANT III	0	0.5	0.5	0.5
CITY COUNCIL	CITY COUNCIL OFFICE MANAGER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
CITY COUNCIL	COUNCIL MEMBER	1	1	1	1
	CITY COUNCIL	10	10.5	10.5	10.5
CITY MANAGER	EXECUTIVE ASSISTANT II	1	1	1	1
CITY MANAGER	EXECUTIVE ASSISTANT II	0.4	1	1	1
CITY MANAGER	CITY MANAGER	1	1	1	1
CITY MANAGER	DEPUTY CITY MANAGER	0	1	1	1
CITY MANAGER	MANAGEMENT ANALYST	1	0	0	0
CITY MANAGER	PERFORMANCE MGT COORDINATOR	1	0	0	0
CITY MANAGER	PUBLIC INFORMATION OFFICER	0	0	0	0
	CITY MANAGER Total	4.4	4	4	4
CITY CLERK	ADMINISTRATIVE OFFICER	1	1	1	1
CITY CLERK	ADMINISTRATIVE OFFICER	1	1	1	1
CITY CLERK	CITY CLERK	1	1	1	1
	CITY CLERK Total	3	3	3	3
CITY COMMUNICATIONS	PUBLIC RELATIONS SPECIALIST	0	0	1	1
CITY COMMUNICATIONS	PRODUCTION SPECIALIST	0	0	1	1
CITY COMMUNICATIONS	PRODUCTION SPECIALIST	0	0	1	1
CITY COMMUNICATIONS	COMM & MARKETING DIRECTOR	0	1	1	1
CITY COMMUNICATIONS	SYSTEM DEVELOPER II	0	0	0	1
	CITY COMMUNICATIONS Total	0	1	4	5
	CITY MANAGER EXECUTIVE OFFICES	7.4	8	11	12
LEGAL	LEGAL SPECIALIST II	2	1	1	1
LEGAL	ATTORNEY II	1	2	1	1
LEGAL	ATTORNEY II	2	2	1	1
LEGAL	PARALEGAL	1	1	1	1
LEGAL	ATTORNEY III	1	2	1	1
LEGAL	ATTORNEY IV	3	2	1	1
LEGAL	LEGAL SPECIALIST II	2	2	0	0
LEGAL	LEGAL SPECIALIST III	0	0	1	1
LEGAL	OFFICE ASSISTANT I	1	0	0	0
LEGAL	OFFICE ASSISTANT III	1	1	1	1
LEGAL	CITY ATTORNEY	1	1	1	1
LEGAL	DEPUTY CITY ATTORNEY	1	1	1	1
LEGAL	CHIEF OF PROSECUTION	0	0	1	1
LEGAL	ATTORNEY III	0.5	0.5	1	1
LEGAL	SENIOR PARALEGAL	0	1	1	1
LEGAL	CHIEF OF LITIGATION	1	1	1	1
	LEGAL	17.5	17.5	14	14

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
HUMAN RESOURCES	HUMAN RESOURCES ASSISTANT	1	1	1	1
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST I	1	1	1	1
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST I	1	1	1	1
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST I	1	1	1	1
HUMAN RESOURCES	MANAGEMENT ANALYST	1	1	1	1
HUMAN RESOURCES	MANAGER HUMAN RESOURCES	1	1	1	1
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST III	1	1	1	1
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST III	1	1	1	1
HUMAN RESOURCES	WELLNESS COORDINATOR	1	0.5	0.5	1
HUMAN RESOURCES	DIRECTOR OF HUMAN RESOURCES	1	1	1	1
HUMAN RESOURCES	MANAGER HUMAN RESOURCES	1	1	1	1
HUMAN RESOURCES Total		11	10.5	10.5	11
	HUMAN RESOURCES	11	10.5	10.5	11
MAYOR	ASSISTANT TO THE MAYOR	1	1	1	1
MAYOR	MAYOR	1	0.5	1	1
	MAYOR	2	1.5	2	2
FIRE BUSINESS SERVICES	EXECUTIVE ASSISTANT I	1	1	1	1
FIRE BUSINESS SERVICES	FIRE CHIEF	1	1	1	1
FIRE BUSINESS SERVICES	ACCOUNTING SPECIALIST II	1	1	1	1
FIRE BUSINESS SERVICES	MANAGER FIRE LOGISTICS	1	1	1	1
FIRE BUSINESS SERVICES	OFFICE SPECIALIST	0	0	1	1
FIRE BUSINESS SERVICES	COMMUNICATIONS OFFICER III	1	1	1	1
FIRE BUSINESS SERVICES	FIRE MARSHALL	0	1	1	1
FIRE BUSINESS SERVICES	SENIOR PROJECT MANAGER	1	1	0	0
FIRE BUSINESS SERVICES	DEPUTY FIRE CHIEF	1	1	1	1
FIRE BUSINESS SERVICES Total		7	8	8	8
FIRE INSPECTIONS	INSPECTOR I	1	1	1	1
FIRE INSPECTIONS	INSPECTOR III FIRE	1	1	1	1
FIRE INSPECTIONS	INSPECTOR III FIRE	1	1	1	1
FIRE INSPECTIONS	INSPECTOR III FIRE	1	1	1	1
FIRE INSPECTIONS	PUBLIC EDUCATION OFFICER III	1	1	1	1
FIRE INSPECTIONS	INVESTIGATOR III FIRE	1	1	1	1
FIRE INSPECTIONS	INVESTIGATOR III FIRE	1	1	1	1
FIRE INSPECTIONS Total		7	7	7	7
FIRE INVESTIGATIONS	INVESTIGATOR III FIRE	1	2	0	1
FIRE INVESTIGATIONS Total		1	2	0	1
FIRE TRAINING	DIVISION CHIEF FIRE	1	1	1	1
FIRE TRAINING	TRAINING OFFICER III	1	1	1	1
FIRE TRAINING	TRAINING OFFICER III	1	1	1	1
FIRE TRAINING	TRAINING OFFICER III	1	1	1	1
FIRE TRAINING Total		4	4	4	4
STATION 1	ADVANCED FIREFIGHTER	1	1	1	1
STATION 1	ADVANCED FIREFIGHTER	1	1	1	1
STATION 1	FIREFIGHTER III	1	1	1	1
STATION 1	FIREFIGHTER III	1	1	1	1
STATION 1	APPARATUS OPERATOR	1	1	1	1
STATION 1	APPARATUS OPERATOR	1	1	1	1
STATION 1	APPARATUS OPERATOR	1	1	1	1
STATION 1	LIEUTENANT FIRE	1	1	1	1
STATION 1	LIEUTENANT FIRE	1	1	1	1
STATION 1	LIEUTENANT FIRE	1	1	1	1
STATION 1	LIEUTENANT FIRE	1	1	1	1
STATION 1	CAPTAIN FIRE	1	1	1	1
STATION 1	CAPTAIN FIRE	1	1	1	1
STATION 1	CAPTAIN FIRE	1	1	1	1
STATION 1	CAPTAIN FIRE	1	1	1	1
STATION 1 Total		15	15	15	15

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
STATION 2	ADVANCED FIREFIGHTER	1	1	1	1
STATION 2	APPARATUS OPERATOR	1	1	1	1
STATION 2	LIEUTENANT FIRE	1	1	1	1
STATION 2	LIEUTENANT FIRE	1	1	1	1
STATION 2	LIEUTENANT FIRE	1	1	1	1
STATION 2	LIEUTENANT FIRE	1	1	1	1
STATION 2	CAPTAIN FIRE	1	1	1	1
STATION 2	CAPTAIN FIRE	1	1	1	1
STATION 2 Total		8	8	8	8
STATION 3	SHIFT COMMANDER FIRE	1	1	1	1
STATION 3	SHIFT COMMANDER FIRE	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	ADVANCED FIREFIGHTER	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER II	1	1	1	1
STATION 3	FIREFIGHTER III	1	1	1	1
STATION 3	FIREFIGHTER III	1	1	1	1
STATION 3	FIREFIGHTER III	1	1	1	1
STATION 3	FIREFIGHTER III	1	1	2	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	APPARATUS OPERATOR	1	1	1	1
STATION 3	LIEUTENANT FIRE	1	1	1	1
STATION 3	LIEUTENANT FIRE	1	1	1	1
STATION 3	LIEUTENANT FIRE	1	1	1	1
STATION 3	LIEUTENANT FIRE	1	1	1	1
STATION 3	LIEUTENANT FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3	CAPTAIN FIRE	1	1	1	1
STATION 3 Total		37	37	38	37
STATION 4	ADVANCED FIREFIGHTER	1	1	1	1
STATION 4	ADVANCED FIREFIGHTER	1	1	1	1
STATION 4	ADVANCED FIREFIGHTER	1	1	1	1
STATION 4	FIREFIGHTER II	1	1	1	1
STATION 4	APPARATUS OPERATOR	1	1	1	1
STATION 4	APPARATUS OPERATOR	1	1	1	1
STATION 4	APPARATUS OPERATOR	1	1	1	1
STATION 4	APPARATUS OPERATOR	1	1	1	1
STATION 4	LIEUTENANT FIRE	1	1	1	1
STATION 4	LIEUTENANT FIRE	1	1	1	1
STATION 4	LIEUTENANT FIRE	1	1	1	1
STATION 4	CAPTAIN FIRE	1	1	1	1
STATION 4	CAPTAIN FIRE	1	1	1	1
STATION 4 Total		13	13	13	13

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
STATION 5	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 5	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 5	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 5	ADVANCED FIREFIGHTER	1	1	1	1
STATION 5	ADVANCED FIREFIGHTER	1	1	1	1
STATION 5	ADVANCED FIREFIGHTER	1	1	1	1
STATION 5	ADVANCED FIREFIGHTER	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	APPARATUS OPERATOR	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	LIEUTENANT FIRE	1	1	1	1
STATION 5	CAPTAIN FIRE	1	1	1	1
STATION 5	CAPTAIN FIRE	1	1	1	1
STATION 5	CAPTAIN FIRE	1	1	1	1
STATION 5	CAPTAIN FIRE	1	1	1	1
STATION 5	CAPTAIN FIRE	1	1	1	1
STATION 5 Total		27	27	27	27
STATION 6	APPARATUS OPERATOR	1	1	1	1
STATION 6	APPARATUS OPERATOR	1	1	1	1
STATION 6	LIEUTENANT FIRE	1	1	1	1
STATION 6	LIEUTENANT FIRE	1	1	1	1
STATION 6	LIEUTENANT FIRE	1	1	1	1
STATION 6	CAPTAIN FIRE	1	1	1	1
STATION 6	CAPTAIN FIRE	1	1	1	1
STATION 6	CAPTAIN FIRE	1	1	1	1
STATION 6	CAPTAIN FIRE	1	1	1	1
STATION 6 Total		9	9	9	9
STATION 7	ADVANCED FIREFIGHTER	1	1	1	1
STATION 7	ADVANCED FIREFIGHTER	1	1	1	1
STATION 7	ADVANCED FIREFIGHTER	1	1	1	1
STATION 7	ADVANCED FIREFIGHTER	1	1	1	1
STATION 7	APPARATUS OPERATOR	1	1	1	1
STATION 7	APPARATUS OPERATOR	1	1	1	1
STATION 7	LIEUTENANT FIRE	1	1	1	1
STATION 7	LIEUTENANT FIRE	1	1	1	1
STATION 7	CAPTAIN FIRE	1	1	1	1
STATION 7	CAPTAIN FIRE	1	1	1	1
STATION 7	CAPTAIN FIRE	1	1	1	1
STATION 7 Total		11	11	11	11
STATION 8	ADVANCED FIREFIGHTER	1	1	1	1
STATION 8	ADVANCED FIREFIGHTER	1	1	1	1
STATION 8	ADVANCED FIREFIGHTER	1	1	1	1
STATION 8	ADVANCED FIREFIGHTER	1	1	1	1
STATION 8	ADVANCED FIREFIGHTER	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1
STATION 8	APPARATUS OPERATOR	1	1	1	1

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
STATION 8	LIEUTENANT FIRE	1	1	1	1
STATION 8	LIEUTENANT FIRE	1	1	1	1
STATION 8	LIEUTENANT FIRE	1	1	1	1
STATION 8	LIEUTENANT FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8	CAPTAIN FIRE	1	1	1	1
STATION 8 Total		22	22	22	22
STATION 9	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	ADVANCED FIREFIGHTER	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	APPARATUS OPERATOR	1	1	1	1
STATION 9	LIEUTENANT FIRE	1	1	1	1
STATION 9	LIEUTENANT FIRE	1	1	1	1
STATION 9	LIEUTENANT FIRE	1	1	1	1
STATION 9	LIEUTENANT FIRE	1	1	1	1
STATION 9	LIEUTENANT FIRE	1	1	1	1
STATION 9	CAPTAIN FIRE	1	1	1	1
STATION 9	CAPTAIN FIRE	1	1	1	1
STATION 9	CAPTAIN FIRE	1	1	1	1
STATION 9	CAPTAIN FIRE	1	1	1	1
STATION 9 Total		24	24	24	24
STATION 10	ADVANCED FIREFIGHTER	1	1	1	1
STATION 10	ADVANCED FIREFIGHTER	1	1	1	1
STATION 10	ADVANCED FIREFIGHTER	1	1	1	1
STATION 10	ADVANCED FIREFIGHTER	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	APPARATUS OPERATOR	1	1	1	1
STATION 10	LIEUTENANT FIRE	1	1	1	1
STATION 10	LIEUTENANT FIRE	1	1	1	1
STATION 10	LIEUTENANT FIRE	1	1	1	1
STATION 10	LIEUTENANT FIRE	1	1	1	1
STATION 10	LIEUTENANT FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10	CAPTAIN FIRE	1	1	1	1
STATION 10 Total		22	22	22	22
STATION 11	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 11	ADVANCED FIREFIGHTER	1	1	1	1
STATION 11	ADVANCED FIREFIGHTER	1	1	1	1
STATION 11	ADVANCED FIREFIGHTER	1	1	1	1

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	APPARATUS OPERATOR	1	1	1	1
STATION 11	LIEUTENANT FIRE	1	1	1	1
STATION 11	LIEUTENANT FIRE	1	1	1	1
STATION 11	LIEUTENANT FIRE	1	1	1	1
STATION 11	LIEUTENANT FIRE	1	1	1	1
STATION 11	LIEUTENANT FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11	CAPTAIN FIRE	1	1	1	1
STATION 11 Total		23	23	23	23
STATION 12	BATTALION FIRE CHIEF (24 HR)	1	1	1	1
STATION 12	SHIFT COMMANDER FIRE	1	1	1	1
STATION 12	ADVANCED FIREFIGHTER	1	1	1	1
STATION 12	ADVANCED FIREFIGHTER	1	1	1	1
STATION 12	ADVANCED FIREFIGHTER	1	1	1	1
STATION 12	APPARATUS OPERATOR	1	1	1	1
STATION 12	APPARATUS OPERATOR	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	LIEUTENANT FIRE	1	1	1	1
STATION 12	CAPTAIN FIRE	1	1	1	1
STATION 12	CAPTAIN FIRE	1	1	1	1
STATION 12 Total		14	14	14	14
	FIRE	244	246	245	245
POLICE ADMINISTRATION	POLICE CHIEF	1	1	1	1
POLICE ADMINISTRATION	DEPUTY CHIEF OF POLICE	2	2	1	1
POLICE ADMINISTRATION	POLICE CAPTAIN	1	1	1	1
POLICE ADMINISTRATION	POLICE LIEUTENANT	1	1	1	1
POLICE ADMINISTRATION	ATTORNEY III	1	1	1	1
POLICE ADMINISTRATION	EXECUTIVE ASSISTANT I	1	1	1	1
POLICE ADMINISTRATION	ADMINISTRATIVE OFFICER	1	1	1	0
POLICE ADMINISTRATION	POLICE DETECTIVE	1	1	1	1
POLICE ADMINISTRATION Total		9	9	8	7
POLICE PROFESSIONAL STANDARDS	POLICE CAPTAIN	1	1	1	1
POLICE PROFESSIONAL STANDARDS	POLICE LIEUTENANT	1	1	1	1
POLICE PROFESSIONAL STANDARDS	POLICE LIEUTENANT	1	1	1	1
POLICE PROFESSIONAL STANDARDS Total		3	3	3	3
POLICE CRIME ANALYSIS	CRIME ANALYSIS UNIT COORDINATOR	1	1	1	1
POLICE CRIME ANALYSIS	CRIME ANALYST	1	1	1	1
POLICE CRIME ANALYSIS	CRIME ANALYST	1	1	1	1
POLICE CRIME ANALYSIS	POLICE OFFICER	1	1	1	1
POLICE CRIME ANALYSIS	POLICE SERGEANT	1	1	1	1
POLICE CRIME ANALYSIS Total		5	5	5	5

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	0.5	1	0.5	0.5
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	OFFICE ASSISTANT II	1	1	1	1
POLICE RECORDS	POLICE SERGEANT	1	1	1	1
POLICE RECORDS Total		22.5	23	22.5	22.5
POLICE COMPUTER	SYSTEM DEVELOPER III	1	1	1	1
POLICE COMPUTER	SYSTEM DEVELOPER II	1	1	1	1
POLICE COMPUTER	SYSTEM DEVELOPER II	1	1	1	1
POLICE COMPUTER Total		3	3	3	3
	POLICE	365.5	367	367.5	367.5
ZOO FINANCE	ZOO DIRECTOR	1	1	1	1
ZOO FINANCE	OFFICE SPECIALIST	1	1	0	0
ZOO FINANCE Total		2	2	1	1
ZOO CONSERVATION EDUCATION	FOOD SERVICE COORDINATOR	1	1	1	1
ZOO CONSERVATION EDUCATION Total		1	1	1	1
ZOO GUEST EXPERIENCE	HORTICULTURIST	1	1	1	1
ZOO GUEST EXPERIENCE Total		1	1	1	1
ZOO ANIMAL CARE	SUPERVISOR II	1	2	1	1
ZOO ANIMAL CARE	ZOO OPERATIONS MANAGER	1	1	1	1
ZOO ANIMAL CARE	ZOO REGISTRAR	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	2	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER I	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	1	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	0	1	1
ZOO ANIMAL CARE	ZOO KEEPER II	1	0	1	1
ZOO ANIMAL CARE	ZOO KEEPER III	1	1	1	1
ANIMAL CARE	ZOO VET TECH	1	1	1	1
ZOO ANIMAL CARE Total		17	17	17	17
ZOO CONSERVATION EDUCATION	EDUCATION SPECIALIST II	1	1	1	1
ZOO CONSERVATION EDUCATION	OFFICE ASSISTANT I	0.5	1	0	0
ZOO CONSERVATION EDUCATION	REC SPECIALIST I	0.5	0.5	0	0
ZOO CONSERVATION EDUCATION Total		2	2.5	1	1
ANIMAL HEALTH	ZOO VETERINARIAN	1	1	1	1
ANIMAL HEALTH Total		1	1	1	1
	ZOO	24	24.5	22	22
PLANNING	OFFICE SPECIALIST	1	1	1	1
PLANNING	PLANNER II	1	1	1	1
PLANNING	PLANNER II	1	1	1	1
PLANNING	PLANNER II	1	1	1	1
PLANNING	PLANNER II	0	0	1	1
PLANNING	PLANNING DIRECTOR	1	1	1	1
PLANNING	DEPUTY PLANNING DIRECTOR	1	1	0	0
PLANNING	PLANNER III	1	1	1	1
PLANNING	PLANNER III	1	1	1	1
PLANNING	ZONING INSPECTOR	1	1	1	1
PLANNING	PLANNER I	1	2	1	1
PLANNING	PLANNER III	0	0	1	1
	PLANNING	10	11	11	11

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
INFORMATION TECHNOLOGY	MANAGEMENT ANALYST	0.5	0.5	1	1
INFORMATION TECHNOLOGY	SYSTEM DEVELOPER I	1	1	1	0
INFORMATION TECHNOLOGY	SYSTEM DEVELOPER III	1	1	1	1
INFORMATION TECHNOLOGY	SYSTEM DEVELOPER III	0	1	1	1
INFORMATION TECHNOLOGY	SYSTEM DEVELOPER II	3	1	1	1
INFORMATION TECHNOLOGY	DEPUTY DIRECTOR INFORMATION T	1	1	1	1
INFORMATION TECHNOLOGY	APPLICATION DEVELOPER	0	1	1	1
INFORMATION TECHNOLOGY	SYSTEM DEVELOPER III	0	1	1	1
INFORMATION TECHNOLOGY	USER SYSTEM CONSULTANT III	0	0	1	1
INFORMATION TECHNOLOGY	USER SYSTEM CONSULTANT III	0	0	1	1
INFORMATION TECHNOLOGY	DIRECTOR OF INFORMATION TECHNO	1	1	1	1
INFORMATION TECHNOLOGY	NETWORK ENGINEER I	1	0	0	0
INFORMATION TECHNOLOGY	NETWORK ENGINEER III	0	1	1	1
INFORMATION TECHNOLOGY	CHIEF NETWORK ENGINEER	1	0	1	1
INFORMATION TECHNOLOGY	PROJECT COORDINATOR	0	1	1	1
INFORMATION TECHNOLOGY	NETWORK ENGINEER III	0	0	1	1
INFORMATION TECHNOLOGY	PRODUCTION SPECIALIST	1	2	0	0
INFORMATION TECHNOLOGY	PUBLIC RELATIONS SPECIALIST	2	1	0	0
	INFORMATION TECHNOLOGY	12.5	13.5	15	14
<i>Note Public Works has been reorganized so some of the position titles and division names may have changed slightly from 2012 to 2015.</i>					
ADMINISTRATION	OFFICE ASSISTANT III	1	1	1	1
ADMINISTRATION	DIRECTOR OF PUBLIC WORKS	1	0	1	1
ADMINISTRATION	DIRECTOR OF BLDG AND GENERAL SVS	1	1	0	0
ADMINISTRATION	DIRECTOR OF DEVELOPMENT COORD	1	1	0	0
ADMINISTRATION	DEPUTY DIRECTOR, HND	0.08	0	0	0
ADMINISTRATION Total		4.08	3	2	2
TECH SUPPORT GROUP	SENIOR PROJECT MANAGER	0	0	1	1
TECH SUPPORT GROUP	TECH SUPPORT ANALYST I	1	0	0	0
TECH SUPPORT GROUP	TECH SUPPORT ANALYST II	1	1	1	1
TECH SUPPORT GROUP	MANAGER TECHNICAL SUPPORT	1	1	1	1
TECH SUPPORT GROUP	MANAGER COMMUNITY EDUCATION	0	1	1	1
TECH SUPPORT GROUP	ENGINEERING TECHNICIAN II	1	1	1	1
TECH SUPPORT GROUP	USER SYSTEM CONSULTANT II	1	1	1	1
TECH SUPPORT GROUP Total		5	5	6	6
DEVELOPMENT SERVICES	MANAGER SPECIAL PROJECTS	1	1	1	1
DEVELOPMENT SERVICES	COMPLIANCE INSPECTOR I	1	1	1	1
DEVELOPMENT SERVICES	CODE ENFORCEMENT DIRECTOR	1	1	1	1
DEVELOPMENT SERVICES	PLAN REVIEWER	1	1	1	1
DEVELOPMENT SERVICES	OFFICE SPECIALIST	1	1	1	1
DEVELOPMENT SERVICES	MANAGER FIELD SERVICES	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR - MOBILE HOME	2	2	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR - ELEVATOR	1	1	1	1
DEVELOPMENT SERVICES	TRADE INSPECTOR - ELEVATOR	1	1	1	1
DEVELOPMENT SERVICES	ACCOUNTING SPECIALIST II	1	1	1	1
DEVELOPMENT SERVICES Total		15	15	14	14
PROJECT MANAGEMENT	ENGINEER I	1	1	1	1
PROJECT MANAGEMENT	ACCOUNTING SPECIALIST II	1	1	1	1
PROJECT MANAGEMENT	ASSISTANT CITY ENGINEER	1	1	1	1
PROJECT MANAGEMENT	ENGINEER II	2	1	1	1
PROJECT MANAGEMENT	ENGINEER II	1	1	1	1
PROJECT MANAGEMENT	ENGINEER II	1	1	1	1
PROJECT MANAGEMENT	OFFICE ASSISTANT III	1	1	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN I	5	5	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN II	2	2	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN II	2	2	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN II	2	2	1	1
PROJECT MANAGEMENT	REAL ESTATE OFFICER	1	1	1	1
PROJECT MANAGEMENT	CITY ENGINEER	1	1	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN II	2	1	1	1
PROJECT MANAGEMENT	ENGINEERING TECHNICIAN III	2	2	0	0
PROJECT MANAGEMENT	MANAGER PAVEMENT IMPROVEMENTS	0	0	1	1
PROJECT MANAGEMENT Total		25	23	15	15

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN III	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN III	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN I	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN I	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN I	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN II	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN II	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN II	0	0	1	1
ROW & SURVEY MANAGEMENT	ENGINEERING TECHNICIAN II	0	0	1	1
ROW & SURVEY MANAGEMENT	MANAGER CONSTRUCTION INSPECTI	1	1	1	1
ROW & SURVEY MANAGEMENT	MANAGER SURVEY DESIGN & REC	1	1	1	1
ROW & SURVEY MANAGEMENT Total		2	2	11	11
FORESTRY	MANAGER FORESTRY/CITY FORESTER	1	1	1	1
FORESTRY	ARBORIST I	2	1	1	1
FORESTRY	ARBORIST III	2	1	1	1
FORESTRY	ARBORIST III	1	1	1	1
FORESTRY	ARBORIST III	1	1	1	1
FORESTRY	ARBORIST III	1	1	1	1
FORESTRY	ARBORIST II	1	1	1	1
FORESTRY	ARBORIST II	1	1	1	1
FORESTRY	ARBORIST II	1	1	1	1
FORESTRY Total (Included in Parks & Recr. in 2012, Public Works in other years)		11	9	9	9
METER PARKING	SUPERVISOR I	2	1	1	1
METER PARKING	OFFICE ASSISTANT II	3	5	1	1
METER PARKING	PARKING CONTROL OFFICER I	1	1	1	1
METER PARKING	PARKING CONTROL OFFICER I	1	1	1	1
METER PARKING	PARKING CONTROL OFFICER I	1	1	1	1
METER PARKING	PARKING CONTROL OFFICER II	1	1	1	1
METER PARKING	PROJECT COORDINATOR	1	0	1	1
METER PARKING	SUPERVISOR III	1	1	1	1
METER PARKING	MAINTENANCE WORKER II	1	1	1	1
METER PARKING	MAINTENANCE WORKER II	1	1	1	1
METER PARKING	MAINTENANCE WORKER II	1	1	1	1
METER PARKING	MAINTENANCE WORKER II	1	1	1	1
METER PARKING	OFFICE ASSISTANT III	0	0	1	1
METER PARKING	SYSTEM DEVELOPER I	1	1	1	1
METER PARKING Total		16	16	14	14
FLEET MANAGEMENT	OFFICE SPECIALIST	2	2	1	1
FLEET MANAGEMENT	SUPERVISOR III	1	1	1	1
FLEET MANAGEMENT	SUPERVISOR III	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER II	2	2	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	OFFICE ASSISTANT II	1	1	1	1
FLEET MANAGEMENT	OFFICE ASSISTANT III	1	1	0	0
FLEET MANAGEMENT	ACCOUNTING SPECIALIST I	0	0	1	1
FLEET MANAGEMENT	MANAGER FLEET SERVICES	1	1	1	1
FLEET MANAGEMENT	SUPERVISOR III	0	0	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	SUPERVISOR III	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER II	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	1	1	1	1
FLEET MANAGEMENT	MAINTENANCE WORKER III	0	0	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT	MASTER MECHANIC	1	1	1	1
FLEET MANAGEMENT Total		23	23	23	23

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
ADMIN & FACILITIES	SUPERVISOR II	2	1	1	1
ADMIN & FACILITIES	MANAGER FACILITIES	0	1	1	1
ADMIN & FACILITIES	CARPENTER	1	1	1	1
ADMIN & FACILITIES	ELECTRICIAN	1	1	1	1
ADMIN & FACILITIES	COURIER/BLDG ATTENDANT	1	0	0	0
ADMIN & FACILITIES	MAINTENANCE WORKER I	1	1	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER I	0	1	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER I	0	0	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER II	1	1	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER II	1	1	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER II	1	1	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER II	0	0	1	1
ADMIN & FACILITIES	MAINTENANCE WORKER III	1	1	1	1
ADMIN & FACILITIES	OFFICE ASSISTANT III	1	1	1	1
ADMIN & FACILITIES	PLUMBER	1	1	1	1
ADMIN & FACILITIES	HVAC SPECIALIST II	1	1	1	1
ADMIN & FACILITIES Total		13	13	15	15
CUSTOMER SERVICE CUSTOMER CARE	MANAGER SUPPORT	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE SPECIALIST	1	0	1	1
CUSTOMER SERVICE CUSTOMER CARE	SUPERVISOR II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	SUPERVISOR II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	BUSINESS SUPPORT ANALYST	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	MANAGEMENT ANALYST	0	1	0	0
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	1	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT II	1	0	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT III	1	2	1	1
CUSTOMER SERVICE CUSTOMER CARE	OFFICE ASSISTANT III	1	2	1	1
CUSTOMER SERVICE CUSTOMER CARE	DIRECTOR OF CUSTOMER SERVICE	1	1	1	1
CS CUSTOMER CARE Total		17	18	17	17
CUSTOMER SERVICE METER MAINT	MANAGER SUPPORT	1	2	1	1
CUSTOMER SERVICE METER MAINT	SUPERVISOR II	1	1	1	1
CUSTOMER SERVICE METER MAINT	SUPERVISOR II	1	1	1	1
CUSTOMER SERVICE METER MAINT	OFFICE ASSISTANT II	1	0	1	1
CUSTOMER SERVICE METER MAINT	LEADPERSON	1	0	1	1
CUSTOMER SERVICE METER MAINT	LEADPERSON	1	0	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER II	1	3	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER II	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER II	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER II	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER II	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	1	1	1
CUSTOMER SERVICE METER MAINT	UTILITY SYSTEM WORKER III	1	0	1	1
CS METER MAINT Total		17	16	17	17
CUSTOMER SERVICE UTILITY BILLING	MANAGER SUPPORT	1	1	1	1
CUSTOMER SERVICE UTILITY BILLING	OFFICE SPECIALIST	1	1	1	1
CUSTOMER SERVICE UTILITY BILLING		1	1	1	1
CUSTOMER SERVICE UTILITY BILLING	OFFICE ASSISTANT III	1	1	1	1
CS UTILITY BILLING Total		4	4	4	4

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
UTILITY INFRA BACKFLOW	CROSS CONNECTION INSP I	1	1	1	1
BACKFLOW Total		1	1	1	1
UTILITY INFRA TECHNICAL ANALYSIS	SENIOR PROJECT MANAGER	1	1	1	1
UTILITY INFRA TECHNICAL ANALYSIS	ENGINEERING TECHNICIAN II	1	1	1	1
UTILITY INFRA TECHNICAL ANALYSIS	ENGINEERING TECHNICIAN II	1	1	1	1
TECHNICAL ANALYSIS Total		3	3	3	3
UTILITY INFRA UTILITY REPAIR & INSPECTION	MANAGER SUPPORT	1	1	1	1
UTILITY INFRA UTILITY REPAIR & INSPECTION	OFFICE ASSISTANT III	1	1	1	1
UTILITY INFRA UTILITY REPAIR & INSPECTION	ENGINEERING TECHNICIAN II	1	1	1	1
UTILITY INFRA UTILITY REPAIR & INSPECTION	ENGINEERING TECHNICIAN II	1	1	1	1
UTILITY REPAIR & INSPECTION Total		4	4	4	4
WATER SERVICES MAIN DISTRIBUTION	FOREPERSON	1	1	1	1
WATER SERVICES MAIN DISTRIBUTION	FOREPERSON	1	1	1	1
WATER SERVICES MAIN DISTRIBUTION	FOREPERSON	1	1	1	1
WS MAIN DISTRIBUTION Total		3	3	3	3
UTILITY INFRA OPS TREATMENT	WATER SYSTEM GENERAL MANAGER	1	1	1	1
UTILITY INFRA OPS TREATMENT	MANAGER WATER TREATMENT PLANT	1	1	1	1
UTILITY INFRA OPS TREATMENT	WATER PLANT OPERATOR	1	1	1	1
UTILITY INFRA OPS TREATMENT	CLASS IV WATER PLANT OPERATOR	1	1	1	1
UTILITY INFRA OPS TREATMENT	CLASS IV WATER PLANT OPERATOR	1	1	1	1
UTILITY INFRA OPS TREATMENT	CLASS IV WATER PLANT OPERATOR	1	1	1	1
UTILITY INFRA OPS TREATMENT	CLASS IV WATER PLANT OPERATOR	1	1	1	1
UTILITY INFRA OPS TREATMENT	CLASS IV WATER PLANT OPERATOR	1	1	1	1
OPS TREATMENT Total		8	8	8	8
UTILITY INFRA OPS LAB	CHEMIST	1	1	1	1
UTILITY INFRA OPS LAB	LABORATORY TECHNICIAN	1	1	1	1
OPS LAB Total		2	2	2	2
UTILITY INFRA OPS SCADA	SYSTEM DEVELOPER I	1	1	1	1
UTILITY INFRA OPS SCADA	ELEC / INSTRUMENT MECH II	1	1	1	1
OPS SCADA Total		2	2	2	2
UTILITY INFRA MAINT PLANT	MANAGER SUPPORT	1	1	1	1
UTILITY INFRA MAINT PLANT	MANAGER SUPPORT	1	1	1	1
UTILITY INFRA MAINT PLANT	ELECTRICIAN	1	1	1	1
UTILITY INFRA MAINT PLANT	FOREPERSON	1	2	1	1
UTILITY INFRA MAINT PLANT	FOREPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	FOREPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	FOREPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	FOREPERSON	1	0	1	1
UTILITY INFRA MAINT PLANT	LEADPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	LEADPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	LEADPERSON	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER II	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER II	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER II	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER III	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER III	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER III	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER III	1	1	1	1
UTILITY INFRA MAINT PLANT	UTILITY SYSTEM WORKER III	1	1	1	1
MAINT PLANT Total		20	20	20	20
UTIL INFRA PROJECT MGMT-STORMWATER	ENGINEER II	1	1	1	1
UTIL INFRA PROJECT MGMT-STORMWATER	ENGINEERING TECHNICIAN II	1	1	1	1
PROJECT MGMT-STORMWATER Total		2	2	2	2
UTIL INFRA BMP MANAGEMENT	MANAGER SUPPORT	2	2	1	1
UTIL INFRA BMP MANAGEMENT	EROSION CONTROL INSPECTOR II	1	1	1	1
UTIL INFRA BMP MANAGEMENT	HORTICULTURIST	1	1	1	1
BMP MANAGEMENT Total		4	4	3	3
UTILITY INFRA NPDES	ENVIRONMENTAL TECHNICIAN I	2	1	1	1
UTILITY INFRA NPDES	ENVIRONMENTAL TECHNICIAN I	2	1	1	1
UTILITY INFRA NPDES	ENVIRONMENTAL TECHNICIAN II	1	1		
NPDES Total		5	3	2	2

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
WPC MAIN WW COLLECTIONS	WPC I&I /CCTV SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	MANAGER SUPPORT	1	1	1	1
WPC MAIN WW COLLECTIONS	MANAGER SUPPORT	1	1	1	1
WPC MAIN WW COLLECTIONS	SUPERVISOR III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL I	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC I&I /CCTV SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC I&I /CCTV SL II	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAIN WW COLLECTIONS Total		29	29	29	29
WPC MAINT SW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	1	1
WPC MAINT SW COLLECTIONS	WPC I&I /CCTV SL II	1	1	1	1
WPC MAINT SW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	0	1
WPC MAINT SW COLLECTIONS	WPC EQUIP OPERATOR SL III	1	1	0	1
WPC MAINT SW COLLECTIONS Total		4	4	2	4
WPC MAINT DITCHES	MANAGER SUPPORT	1	1	1	1
WPC MAINT DITCHES	WPC EQUIP OPERATOR SL I	1	0	0	1
WPC MAINT DITCHES	WPC EQUIP OPERATOR SL II	1	0	0	1
WPC MAINT DITCHES Total		3	1	1	3
WPC MAIN N TOPEKA PLAN	WPC MAINT MECHANIC SL III	1	0	0	1
WPC MAIN N TOPEKA PLAN	WPC ELECT & INST MECH-E&I SLII	1	1	1	1
WPC MAIN N TOPEKA PLAN Total		2	1	1	2
WPC MAIN OAKLOAD PLANT	WPC MAINT MECHANIC SL II	1	0	0	1
WPC MAIN OAKLOAD PLANT Total		1	0	0	1
WPC MAIN PUMP STATIONS	MANAGER SUPPORT	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL I	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL I	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN PUMP STATIONS Total		7	7	7	7
WPC MAIN N TOPEKA PLAN	WPC MAINTENANCE MECHANIC II	1	1	1	1
WPC MAIN N TOPEKA PLAN	WPC ELECT & INST MECH-E&I SLII	1	1	1	1
WPC MAIN N TOPEKA PLAN Total		2	2	2	2
WPC MAIN OAKLOAD PLANT	MANAGER SUPPORT	1	0	1	1
WPC MAIN OAKLOAD PLANT Total		1	0	1	1
WPC OPS OAKLAND PLANT	WPC MAINTENANCE MECHANIC II	1	1	1	1
WPC OPS OAKLAND PLANT Total		1	1	1	1
WPC MAIN N TOPEKA PLAN	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN N TOPEKA PLAN	WPC MAINT MECHANIC SL III	1	1	1	1
WPC MAIN N TOPEKA PLAN Total		2	2	2	2

FOUR YEAR PERSONNEL HISTORY

Department Description	Position Description	2012 FTE	2013 FTE	2014 FTE	2015 FTE
WPC MAIN OAKLAND PLANT	WPC ELECT & INST MECH-E&I SLII	1	1	1	1
WPC MAIN OAKLAND PLANT Total		1	1	1	1
WPC MAIN PUMP STATIONS	WPC MAINT MECHANIC SL II	1	0	1	1
WPC MAIN PUMP STATIONS Total		1	0	1	1
WPC OPS LAB	BIOLOGIST	1	1	1	1
WPC OPS LAB	BIOLOGIST	1	1	1	1
WPC OPS LAB	LABORATORY TECHNICIAN	1	1	1	1
WPC OPS LAB	MANAGER LABORATORY OPERATIONS	1	1	1	1
WPC OPS LAB Total		4	4	4	4
WPC OPS BIOSOLIDS	WPC BIO-SOLIDS TECH I - SL II	1	1	1	1
WPC OPS BIOSOLIDS	WPC BIO-SOLIDS TECH II - SLIII	1	1	1	1
WPC OPS BIOSOLIDS	WPC BIO-SOLIDS TECH II - SLIII	1	1	1	1
WPC OPS BIOSOLIDS Total		3	3	3	3
WPC OPS OAKLAND PLANT	MANAGER SUPPORT	1	1	1	1
WPC OPS OAKLAND PLANT	WPC GENERAL MANAGER	1	1	1	1
WPC OPS OAKLAND PLANT	MANAGER WPC OPERATIONS	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL I	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL II	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS OAKLAND PLANT	WPC PLANT OPERATOR SL IV	0	1	0	1
WPC OPS OAKLAND PLANT	WPC ELECT & INST MECH-E&I SL I	1	1	0	1
WPC OPS OAKLAND PLANT Total		14	15	13	15
WPC OPS N TOPEKA PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS N TOPEKA PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS N TOPEKA PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS N TOPEKA PLANT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC OPS N TOPEKA PLANT Total		4	4	4	4
WPC SHERWOOD TREATMENT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC SHERWOOD TREATMENT	WPC PLANT OPERATOR SL IV	1	1	1	1
WPC SHERWOOD TREATMENT Total		2	2	2	2
TO ADMINISTRATION	MANAGER SUPPORT	0	1	1	1
TO ADMINISTRATION	MANAGER SUPPORT	0	1	1	1
TO ADMINISTRATION	MANAGER SUPPORT	1	1	1	1
TO ADMINISTRATION	MANAGER SUPPORT	1	1	1	1
TO ADMINISTRATION	SENIOR PROGRAM COORDINATOR	5	1	1	1
TO ADMINISTRATION	SENIOR PROGRAM COORDINATOR	0	1	1	1
TO ADMINISTRATION	SPECIAL PROJECTS COORDINATOR	1	1	0	0
TO ADMINISTRATION	OFFICE ASSISTANT I	1	1	1	1
TO ADMINISTRATION	OFFICE ASSISTANT III	1	1	1	1
TO ADMINISTRATION	OFFICE ASSISTANT III	0	1	1	1
TO ADMINISTRATION	FIELD LEAD	0	1	0	0
TO ADMINISTRATION	DIRECTOR ST MAINT & TRAFFIC OP	1	1	1	1
TO ADMINISTRATION	MANAGER QUALITY ASSURANCE	1	1	1	1
TO ADMINISTRATION	MANAGER QUALITY ASSURANCE	1	1	1	1
TO ADMINISTRATION	ASSISTANT SUPERINTENDENT SMTO	0	0	1	1
TO ADMINISTRATION Total		13	14	13	13
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1
TO MAIN STREET (QA)	EQUIPMENT OPERATOR	1	1	1	1



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, and plans to update these policies in the near future. 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, and are available online at <http://www.topeka.org>.

Basis of Budgeting. In 2015, the City's annual operating budget is prepared using the cash basis of budgeting for the budget and modified accrual accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the liability is incurred. The city accounts for governmental funds which includes the General and Debt Service Funds, based on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when obligated to the City, and expenditures are recognized when the liability is incurred.

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 County 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.

Timing and Amendment Process. 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.

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

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



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

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

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

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

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

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

Capital Improvement Policy and Procedure. The Capital Improvement Policy provides a guideline and methodology for the development of the City's five-year capital improvement plan. The first three 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 and third year projects are those for which plans are prepared for implementation. The projects in the following two years are those planned for implementation as they move towards the CIB. Thoughtful planning is essential for all departments submitting CIP requests. The Capital Improvement Policy includes definitions of a capital improvement project and other terms. It provides the following review principles to be followed in the adoption of the CIP.

1. The property tax levy for capital improvements should be maintained at a relatively consistent level from year to year. If movement either upward or downward becomes necessary, it should be done gradually.
2. When considering a consistent capital improvement property tax levy, the City should include the property tax requirements for debt service as well as for projects financed by direct appropriation or other means.
3. The City should maximize utilization of all Federal and State revenue sources for capital improvements.
4. The CIP is viewed as a long-term program that will continually address capital requirements far into the future. The use of long-term debt should be minimized, allowing the City to put money into actual projects that benefit Topeka residents and businesses rather than into interest payments to financial institutions and bond holders. The City should issue debt only for major capital projects and not try to finance the entire capital program with debt.
 - Bonds should not be used to fund operating projects or costs.
 - Bonds should not be used to fund any project whose expected life does not exceed the maturity on the bonds.
 - To the extent practicable, bonded indebtedness should be considered only for major capital projects where the City share is a minimum of \$100,000.



5. Approved capital improvement projects should have a funding plan for maintenance and operating costs identified in the project description and project budget. When feasible, priority should be given to those that will result in a reduction in operating costs.
6. The City should not acquire and hold land that is not needed for existing or near future City purposes. Land for projects that are not part of the approved five-year Capital Improvement Plan should not be acquired, except as part of a long-range annexation plan or other adopted plan.
7. Unless otherwise mandated by City ordinances, revenues derived from the sale and lease of surplus City real properties should be dedicated to the Capital Improvement Program and programmed after receipt by the City.
8. Enterprise funds should generate sufficient revenue to finance operations and related capital projects including debt service.
9. The City should fully investigate alternative financing sources for its capital projects, but should use such sources only if it can be clearly shown that they are in the best interests of the City.
10. The City should maximize utilization of current facilities and should give higher priority to maintaining present facilities and infrastructure over new construction where feasible.
11. In order to increase the long-term use of a City facility, as much flexibility as is consistent with operating efficiency should be built into all new or renovated facilities projects that the City undertakes.
12. Inflation factors for all projects in the capital improvement program should be considered each year and appropriate adjustments made to all project estimates.
13. All projects shall 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 Manager 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.

- Fiscal Impact
- Health, Safety, and Environment
- Economic Viability and Return on Investment
- Comprehensive Plan and Smart Growth.



Debt Management Policy. The purpose of the debt management policy is to establish debt issuance 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 Standard & Poor's Ratings Services for GO and Temp Notes, and Moody's Rating Services for Revenue Bonds. Ratings as of Fall 2014 are: General Obligation Bonds "AA"; General Obligation Temporary Notes rated "SP -1", and Revenue Bonds rated "Aa3". 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%, and maintain operating reserves of 90 days.



- The City strives to keep the average maturity of its general obligation bonds at or below fifteen (15) years.
- When the City finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the projects being financed.

The City reviews its outstanding debt at least annually for the purpose of determining if the financial marketplace will afford the City an opportunity to refinance long-term debt and so reduce its debt service costs. In order to consider the possible current refunding of an issue, a net present value (NPV) savings of at least three percent (3%) of outstanding principal of the refunded debt shall be the threshold expected to be achieved before proceeding with such refunding, unless the refinancing is expected to relieve the City of other onerous obligations or significantly reduce the remaining term of the financing. The City considers advance refunding when a five percent (5%) NPV threshold is met and synthetic refunding when a seven percent (7%) NPV threshold is met.

Capital acquisitions, improvements, equipment, and projects are categorized into "pay-as-you-go" or "debt financing" classifications. Pay as you go capital items are those with a cost of less than \$100,000, those with short asset lives of five or fewer years, and those that extend the useful life of an existing capital asset for five or fewer years. Debt financing capital items is limited to those major, non-recurring capital expenditures for assets or asset improvements costing more than \$100,000 and having a useful life of more than five years. However, the City will use current operating funds for capital items categorized as "debt financing" as well, whenever it is cost feasible to do so.

The City confines long-term debt financing to capital items with useful lives of ten or more years, which cannot be financed from current revenues or fund equity. When appropriate, the City uses special assessment taxes or other user-based revenue sources to pay the costs of related debt financing, so that those benefiting from the improvements will absorb all or most of the cost of the capital item being financed.

The City uses State Revolving Fund (SRF) Loan programs in lieu of revenue bond financing for utility projects whenever such funds are available at more favorable rates. The City continues to monitor bond rating agency concerns with overall utility debt levels when participating in the SRF program.

The City will continue to comply with SEC Rules by disclosing and updating its financial information to nationally recognized municipal securities information repositories, bondholders, and appropriate municipal debt rating agencies. The City will continue to follow a policy of full disclosure in its Comprehensive Annual Financial Report (CAFR) and in its bond offering documents.

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

GLOSSARY OF 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.

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.

GLOSSARY OF TERMS



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 three 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.

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.

Community Improvement District. A Community Improvement District (CID) allows a commercial property owner to petition the City to levy special assessments or impose up to an additional sales tax within a CID to fund eligible project costs. These costs may include infrastructure, design, engineering, and construction-related activities.

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.

GLOSSARY OF TERMS



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.

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.

GLOSSARY OF TERMS



Fund Balance: *The total dollars remaining after current expenditures for operations and debt Service for capital improvements are subtracted from the sum of the beginning fund balance and current resources.*

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 Funds.

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.

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.

GLOSSARY OF TERMS



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 and Standard & Poor’s Services. Independent corporations 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 TERMS



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.

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

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		Page No.	2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2015		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	90,924,879	25,138,290	
Debt Service	10-113	8	24,430,765	14,649,280	
Library	12-1220	8			
Special Liability	75-6110	9	1,531,241	789,525	
Special Highway	KSA 12-1, 119	10	6,515,292		
Special Alcohol and Drug	KSA 79-41A04	10	600,000		
Alcohol & Drug Safety	Administrative	11	58,401		
Law Enforcement	City Code 2-334	11	550,000		
Transient Guest Tax	Charter Ord 69	12	2,463,358		
Retirement Reserve	Administrative	12	900,000		
KP&F Rate Equalization	Administrative	13	300,000		
Neighborhood Revitalization	KSA 12-17, 114	13	150,000		
Historical Asset Tourism	City Code 2-331	14	149,038		
Half Cent Sales Tax (JEDO)	Administrative; Interlocal Agree	14	8,487,958		
Half Cent Sales Tax (Street)	Admin; City Code Section 138	15	16,370,047		
Tax Increment Financing	KSA 12-1775 (b)(2)	15	192,450		
Court Technology	City Code 3.25.170	16	45,000		
Community Development	Ordinance 19722	17	262,210		
Employee Separation	Administrative	16	1,000,000		
Downtown Improvement	Ordinance #17546; #17505	17	186,276		
Combined Utilities	City Code Chapter 146, Article	18	78,889,271		
Public Parking	KSA 13-1379	19	3,106,817		
Facilities	Administrative	20	1,466,652		
IT	City Code Section 2-144	21	3,460,732		
Fleet	Ordinance #15665	22	1,907,545		
Non-Budgeted Funds-A		23	12,697,065		
Totals		XXXXXX	256,644,996	40,577,095	
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		24			
Neighborhood Revitalization Rebate					Nov 1, 2014 Total Assessed Valuation

Tax Levy for Other Agencies

Topeka Metro Transit Authority

Charter Ord 113

 9 4,779,625 4,572,086

Assisted by:

Address:

Email:

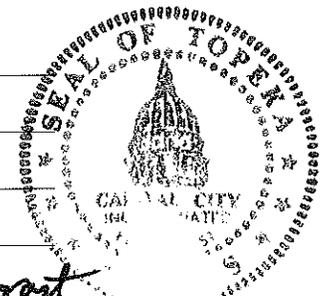
Attest: _____ 2014

County Clerk

ATTEST:

Governing Body

Larry E. Wolgast
Brenda Younger
CITY CLERK



NOTICE OF BUDGET HEARING

The governing body of
City of Topeka

will meet on August 12, 2014 at 6:00pm 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 at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	81,035,550	24.146	86,754,202	24.960	90,924,879	25,138,290	24.617
Debt Service	39,495,841	10.915	21,946,847	13.999	24,430,765	14,649,280	14.346
Special Liability	666,699	0.777	1,065,542	0.777	1,531,241	789,525	0.773
Special Highway	6,062,905		6,571,331		6,515,292		
Special Alcohol and Drug	580,973		600,000		600,000		
Alcohol & Drug Safety	60,595		62,181		58,401		
Law Enforcement	330,708		632,889		550,000		
Transient Guest Tax	2,417,622		2,249,210		2,463,358		
Retirement Reserve	298,807				900,000		
KP&F Rate Equalization	167,466		300,000		300,000		
Neighborhood Revitalization			150,000		150,000		
Historical Asset Tourism	14,479		156,278		149,038		
Half Cent Sales Tax (JEDO)	6,168,683		3,502,500		8,487,958		
Half Cent Sales Tax (Street)	15,235,808		15,675,500		16,370,047		
Tax Increment Financing	357,673		172,625		192,450		
Court Technology	15,084		50,000		45,000		
Community Development	81,283		119,200		262,210		
Downtown Improvement	158,530		186,542		186,276		
Employee Separation	500,640		600,000		1,000,000		
Combined Utilities	61,099,615		65,406,215		78,889,271		
Public Parking	3,143,793		3,757,881		3,106,817		
Facilities	1,622,262		1,587,058		1,466,652		
IT	3,661,314		3,419,032		3,460,732		
Fleet	1,737,055		1,842,598		1,907,545		
Risk Funds	10,056,924		12,618,125		12,697,065		
Totals	234,970,310	35.838	229,425,756	39.736	256,644,996	40,577,095	39.736
Less: Transfers	7,690,165		4,663,223		6,371,237		
Net Expenditure	227,280,145		224,762,533		250,273,759		
Total Tax Levied	39,976,690		40,775,484		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	998,992,682		1,029,273,763		1,021,158,406		
Outstanding Indebtedness, January 1,							
2012			2013		2014		
G.O. Bonds	191,345,000		180,495,000		199,395,000		
Revenue Bonds	138,955,000		122,550,000		123,790,000		
Other	78,077,683		83,988,938		65,123,785		
Lease Purchase Principal	4,800,105		4,714,788		4,391,583		
Total	413,177,788		391,748,726		392,700,368		

*Tax rates are expressed in mills

	2013 Actual	Mill Levy	2014 Expenditures	Mill Levy	2015 Budget Authority	Amount of 2014 Ad Valorem Tax	Estimated Tax Rate
Metropolitan Transit Authority	4,544,654	4.200	4,589,737	4.200	4,779,625	4,289,282	4.200

City Official Title: City Clerk

APPENDIX



Below is information about the City of Topeka property taxes, including a levy history and breakdown from 1994-2014, along with an example of how this breakdown works, specifically.

20-Year Property Tax Levy Digest

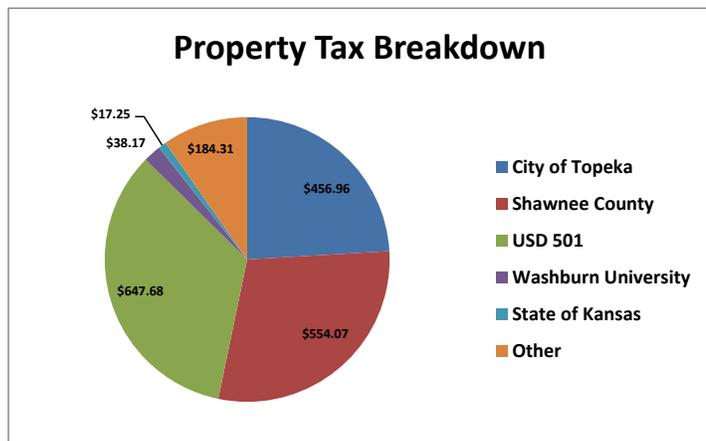
LEVY RATE	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
City of Topeka	34.958	44.316	44.971	42.184	36.053	32.588	31.671	31.785	32.574	32.447	33.129
Shawnee County	31.844	35.778	35.534	32.668	36.668	37.193	36.958	37.014	35.971	40.592	40.734
USD 501†	49.648	45.276	59.591	63.786	60.856	58.771	50.971	51.984	46.610	52.563	47.769
Washburn University††	17.022	18.034	17.251	17.828	17.599	17.847	18.317	3.313	3.311	3.312	3.314
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Other†††	11.154	9.656	10.632	10.829	11.540	10.816	11.291	12.849	13.819	12.848	13.384
Total	146.126	154.560	169.479	168.795	164.216	158.715	150.708	138.445	133.785	143.262	139.830

LEVY RATE	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
City of Topeka	33.224	32.391	30.653	30.747	32.457	32.682	32.592	32.849	32.928	35.838	39.736
Shawnee County	43.043	42.091	41.850	41.919	41.662	40.117	40.965	41.016	43.165	44.196	48.180
USD 501†	46.198	54.007	53.295	53.367	53.423	54.740	54.429	54.301	56.307	56.319	56.320
Washburn University††	3.308	3.313	3.313	3.314	3.315	3.316	3.316	3.317	3.298	3.318	3.319
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Other†††	13.967	14.195	13.118	13.707	13.272	13.289	14.715	14.566	15.202	15.203	16.027
Total	141.240	147.497	143.729	144.554	145.629	145.644	147.517	147.549	152.400	156.374	165.082

† USD 501 includes the 20 mill statewide levy. The local levy is constrained by the State school funding law.
 †† Washburn substituted a dedicated sales tax for the majority of its property tax levy starting in 2000.
 ††† Other includes Airport Authority, Metropolitan Topeka Transit Authority, Shawnee County Library

City of Topeka taxes are only a portion of the total property tax that residents pay. Below is a tax breakdown showing what property taxes would be owed on a \$100,000 house.

<u>Taxing Source</u>	<u>Amount</u>
City of Topeka	\$456.96
Shawnee County	\$554.07
USD 501	\$647.68
Washburn University	\$38.17
State of Kansas	\$17.25
Other	\$184.31
Total Tax Bill	\$1,898.44



For more information and a property tax estimate specific to your property, visit the Shawnee County website at snco.us.