







City of Topeka

FISCAL YEAR 2026 OPERATING BUDGET









GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Topeka
Kansas

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

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GOVERNING BODY

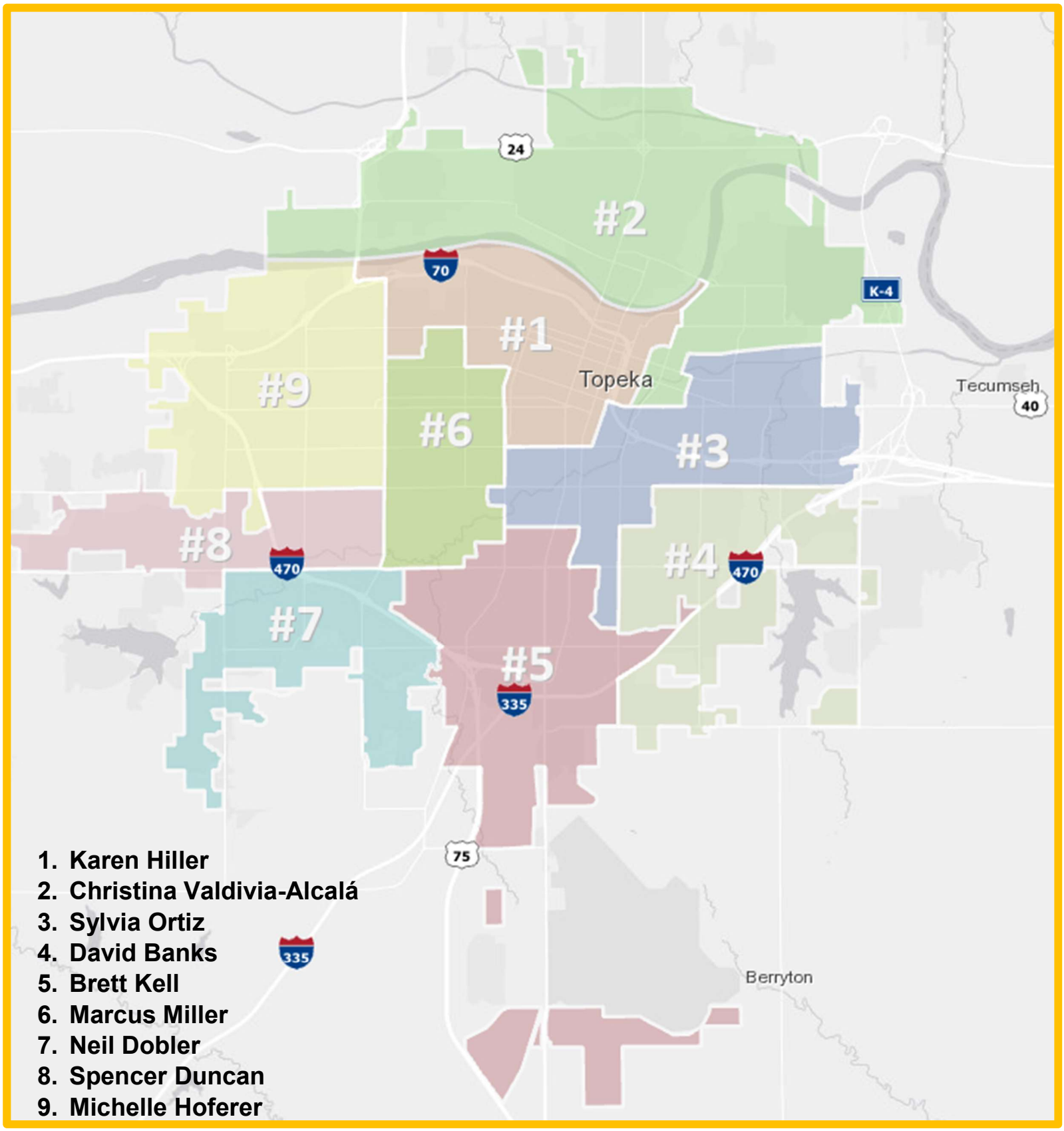


Since 2005, the City of Topeka has operated under a Council-Manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager.

The City is governed by a ten-member Governing Body, including a directly elected Mayor and a nine-member City Council elected by district. Governing Body members serve 4-year staggered terms. A City Manager, appointed by the Governing Body, is responsible for the implementation of the Governing Body's policy and the day-to-day operations of the City.

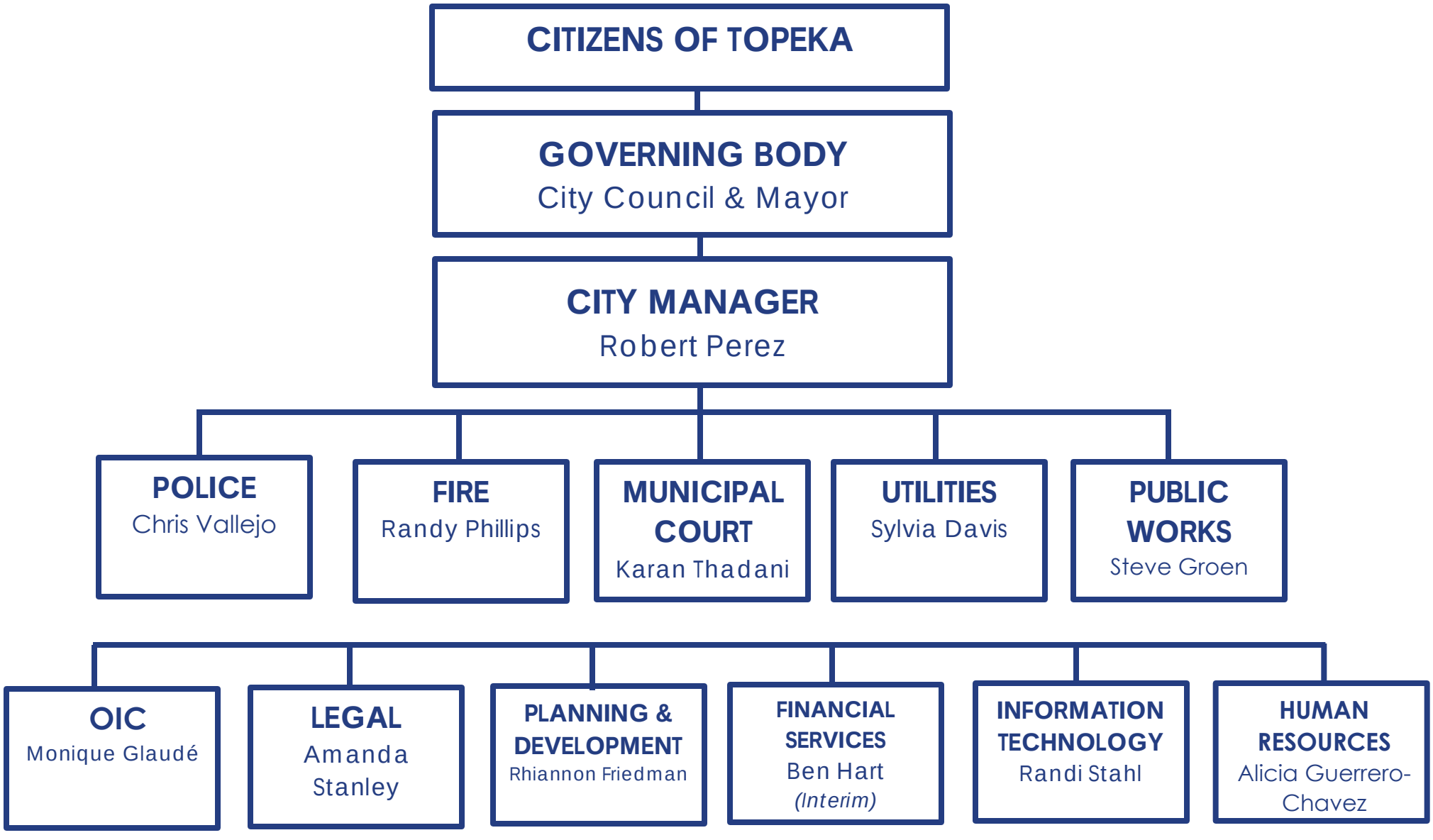
The Governing Body conducts the business of the City by voting on ordinances, resolutions, applications, major plats, zoning petitions, receiving reports, and other items. The Governing Body elects a Deputy Mayor every year, who presides over Council meetings in the absence of the Mayor, makes committee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

GOVERNING BODY



1. Karen Hiller
2. Christina Valdivia-Alcalá
3. Sylvia Ortiz
4. David Banks
5. Brett Kell
6. Marcus Miller
7. Neil Dobler
8. Spencer Duncan
9. Michelle Hoferer

CITY OF TOPEKA ORGANIZATIONAL CHART



CITY MANAGER'S LETTER

Honorable Mayor Michael Padilla
Members of the Topeka City Council
215 SE 7 Street Topeka, Kansas 66603

Dear Mayor Padilla and City Councilmembers,

I am pleased to present the Fiscal Year 2026 (FY26) Budget for your review. This budget is structurally balanced for FY26. Over the past two years and during this budget cycle, we have seen our revenues stabilize compared to the budget—unlike previous years where revenue collections exceeded budget. At the same time, the City's personnel costs have grown since the last budget cycle due to contractual obligations. Due to these factors, the City will use one-time reserves to help balance the FY 2026 Budget. While I am confident this budget will meet the current needs of Topeka residents, policy changes will be necessary in FY27, as these one-time reserves will projected to be depleted.

Budget Issues Facing the Governing Body

Policy Issues

If the City were to adopt the Revenue Neutral Mill Rate (RNR), the initial budget deficit would be approximately $18 million. To avoid this deficit, the City recommends the following actions:

- To exceed the RNR rate at a mill rate of 36.956—which is also the current mill rate.
- Shift 2 mills from the Debt Service Fund into the General Fund while still maintaining the total mill levy at 36.956. This would generate an additional $3.0 million for General Fund operations.
- Suspend charges for Workers' Compensation and Retirement Reserve due to their strong fund balances.
- Assume no General Fund subsidy for Hotel Topeka.
- Increase PILOT (Payment in Lieu of Taxes) and administrative fees transferred into the General Fund from Enterprise Funds.
- Use the remaining balance in the Unassigned Reserve Fund to help address the projected 2026 deficit.
- Draw down the General Fund Reserve to 15% to further offset the 2026 deficit.
- Eliminate 19 FTEs from the 2026 budget compared to 2025, and assume a vacancy credit of 21 FTEs within the General Fund.

If these actions were accepted the City would be just above its 15% target fund balance at the end of FY26.

Economic Factors

The City's overall assessed value has increased by 4.24% from the prior year assessment rate conducted by Shawnee County. This increase in valuation could allow the City an additional $2.7 million in revenue if the current mill rate remains the same at 36.956, compared to the RNR rate of 35.183.

Sales tax collections have remained relatively flat in 2025. From January to April, collections totaled $13.0 million, compared to $12.7 million during the same period in 2025. This is a 2.25% increase over the first four months in the previous year. The City anticipates only conservative growth in sales tax revenue in FY26 and beyond. Additionally, a proposed fee schedule adjustment is expected to generate an additional $200,000 in FY26.

CITY MANAGER'S LETTER

Economic Factors Continued

Despite increased valuations, expenses are also on the rise. The City is bound by existing union contracts, and inflation continues to drive up costs for services and commodities. Employee healthcare costs alone are projected to rise 16% in FY26, driven by expanded coverage.

To help offset property taxes, the City will continue the Property Tax Rebate Program at $220,000. This program, started in 2024, assists eligible residents and will continue to be administered by the CRC, which also manages the Franchise Fee and Utility Rebate programs—streamlining services for residents and staff.

Regulatory and Legislative Changes

The City remains subject to K.S.A. 70-2088, which requires a public hearing in September if the Governing Body intends to exceed the Revenue Neutral Rate. As this budget assumes the mill levy will exceed the RNR, a hearing will be required. Although several legislative proposals with potential budget implications were introduced during the 2025 session, none were signed into law. Continued discussions on these matters are expected.

Fund Overview

General Fund

The General Fund is the City's primary operating fund, supporting departments such as the City Council, Mayor, Police, Fire, Public Works, and others. It represents about one-third of the citywide budget, with FY26 planned expenditures of $133.0 million—an increase of 4% from FY25's $127.6 million.

Personnel expenses account for 76% of the General Fund and increased by 4.2% or $4.2 million. This includes finalized union contracts and a 3% cost-of-living pool for non-union employees. Non-personnel expenses rose 4.0% or $1.2 million, primarily due to inflationary pressures.

This year's General Fund increase is supported by one-time reserve funds, position freezes, and targeted reductions. Unlike in previous years, the City is no longer projecting significant growth in sales tax revenue—only a modest 2.25% increase is anticipated for 2026. However, at the time this proposed budget was developed, only four months of sales tax collections were available. Revenue projections will be updated as budget discussions continue.

Utility Funds

The Water, Stormwater, and Wastewater Utilities funds reflect rate increases approved in 2023 and continue to target a 150-year infrastructure replacement cycle. The City is drawing down reserves in line with previous discussions. Beginning in 2024, the General Fund reduced its annual Payment in Lieu of Taxes (PILOT) from the Utilities funds from $7.5 million to $5.5 million. However, in 2026 that figure has increased $810,000 to $6,306,000.

Internal Service Funds

Internal Service Funds, such as Information Technology, Fleet, and Facilities, are funded by internal charges to departments. Charges have been increased in 2026 to help bring the cash flow statements above $0 for facilities and IT.

CITY MANAGER'S LETTER

Citywide Half-Cent Sales Tax Fund

The City levies a half-cent sales tax dedicated to street, curb, gutter, and sidewalk repair. The 2026–2035 Capital Improvement Plan (CIP) will be approved alongside this budget. This budget features an increase in infrastructure spending with an additional $2.5 million going towards the Pavement Management Program.

Risk Funds

Property insurance costs increased by 30% over FY25, while health insurance costs rose by 16%. In 2024, the City transitioned to self-insuring vehicle claims and established a dedicated Vehicle Claims Fund, resulting in a $90,000 increase in vehicle insurance expenses. As previously noted, healthcare claims continue to rise, and for the past two years, revenue in the Health Insurance Fund has not kept pace with expenses. To maintain solvency through 2026, the City will need to closely monitor the fund and increase revenue to cover ongoing claim payouts. To help spread the financial impact over multiple years, the City is infusing approximately $2.2 million into the Health Insurance Fund to reduce the required premium increase in the first year.

Other Funds

Another major fund that will present a policy challenge for the Governing Body in 2026 is the Special Highway Fund. The fund balance is projected to be approximately $200,000 by the end of 2025, while revenues remain stagnant. To address the projected $2,000,000 deficit in 2025, the City is proposing an equal transfer from the Retirement Reserve Fund to fill the gap between revenues and expenses.

Other Policy Considerations

The FY26 budget uses one-time reserves to balance the operating budget, a strategy that will not be available in FY27 and FY28. The City is actively evaluating long-term revenue enhancements and cost reductions to establish a sustainable fiscal path.

Conclusion

Decreasing revenue growth, rising core expenses, inflation, and deferred capital needs continue to challenge the City's financial health. City management remains committed to addressing these issues and supporting the Governing Body in achieving long-term fiscal sustainability.

Respectfully submitted,

FY26 BUDGET PUBLIC MEETINGS CALENDAR

JULY

M	T	W	R	F	S	S
	1	2	3	4	5	6
7	**8**	9	10	11	12	13
14	**15**	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST

M	T	W	R	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	**12**	13	14	15	16	17
18	**19**	20	21	22	23	24
25	**26**	27	28	29	30	31

SEPTEMBER

M	T	W	R	F	S	S
1	**2**	3	4	5	6	7
8	**9**	10	11	12	13	14
15	**16***	17	18	19	20	21
22	23	24	25	26	27	28
30	31					

*Anticipated budget adoption date

FISCAL YEAR 2026 OPERATING BUDGET CALENDAR

May

- 1st - Budget Kickoff

June

- 5th - Department budgets due
- Mid-June - Receive property value estimate
- 27th - Finalization of Department budget proposals

July

- 1st - Revenue Neutral Rate (RNR) Initial Discussion
- 8th - RNR and Public Budget hearing date set and Budget presented to City Council
- 15th - Budget Overview presented to City Council

August

- 12th, 19th and 26th - Budget presented to City Council, continued
- 26th - RNR Public Hearing

September

- 2nd - Resolution for RNR Roll Call Vote and Public Budget Hearing
- 9th - Budget Presentation Wrap-Up
- 16th - Budget Adoption Vote



FINANCIAL SUMMARY



FINANCIAL SUMMARY

Expenditures Glossary

The purpose of this section is to describe the major expenditure types for all funds. These major expenditures are divided into **six categories**: Capital Outlay, Commodities, Contractual, Debt, Other Payments, Personnel.

Capital Outlay: Capital Outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, computer software, tools, and equipment.

Commodities: Commodities include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies.

Contractual: Contractual costs are expenditures related to the operations of the City. They include items such as property insurance premiums, utility costs, printing services, rent, and maintenance services.

Debt: Debt expenditures include the costs of principal and interest for all current outstanding debt and any debt obligations refinanced during the fiscal year.

Other Payments: Other Payments include expenditures for debt service payments and operating transfers. The types of expenditures in this category consist of transfers between funds and debt payments that are paid by the Utilities, Parking, and Debt Service funds.

Personnel: Personnel costs are expenditures related to employee compensation, including employee benefit costs such as the City’s contribution for retirement, social security, and health insurance.

FINANCIAL SUMMARY

Revenues Glossary

The purpose of this section is to describe the major revenues of the City. The major revenue sources fall into nine categories: Fees for Service, Franchise Fees, Intergovernmental Revenue, Licenses & Permits, Miscellaneous, Municipal Court, PILOTs, Special Assessments, and Taxes.

Fees for Service: Fees for Service revenues are those collected in return for a service provided by the City such as water, stormwater, wastewater, and parking.

Franchise Fees: Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

Intergovernmental Revenue: Intergovernmental Revenue is revenue collected by the City that comes from other government agencies such as the State of Kansas and Shawnee County.

Licenses & Permits: Licenses and Permits are revenues related to various permitting and licensing services available in the City Clerk and Development Services divisions. These include business licenses and development permits.

Miscellaneous: Miscellaneous revenue is all other revenues collected by the City that is not otherwise assigned to a category in this list.

Municipal Court: Municipal Court revenue are those fines and fee assessed and collected by the City's judicial system.

PILOTs: Payments in Lieu of Taxes (PILOTs) are payments made to the City by various organizations or agencies based on agreements. In these agreements, the City may have granted tax abatements, and PILOTs are a portion of the taxes that may be due to the City.

Special Assessments: Special Assessment revenue are the taxes levied against property owners inside an approved improvement district that provide for the construction of certain public projects such as water and sewer lines or streets.

Taxes: Tax revenues include ad valorem (property) tax, sales taxes, and motor vehicle tax. Property tax is derived from tax levied on real property, personal property, and state assessed utilities. The City receives three sales taxes, two for direct operations and one for countywide purposes.

CITYWIDE FUND DETAILS

Citywide Funds: Detailed Four Year Summary

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$397,885,967**	**$475,001,435**	**$363,806,536**	**$383,738,410**
Fees For Service	$127,910,623	$144,175,260	$149,897,065	$159,677,571
Sales Tax	$79,429,067	$82,625,539	$82,526,552	$86,456,800
Ad Valorem Tax	$56,495,487	$59,525,134	$60,303,058	$64,065,805
Franchise Fees	$15,263,008	$15,199,441	$14,365,512	$16,223,898
Intergovernmental Revenue	$31,380,047	$38,363,586	$14,709,470	$15,037,734
Miscellaneous	$46,272,074	$94,926,357	$12,565,359	$13,813,549
PILOTS	$8,027,067	$6,103,720	$6,040,664	$6,912,247
Motor Vehicle	$5,555,993	$5,480,404	$5,151,821	$5,271,312
Investments from Interest	$16,130,411	$17,165,160	$5,808,000	$5,160,400
Special Assessments	$4,225,091	$4,330,372	$4,219,253	$3,896,930
Transient Guest Tax	$3,283,923	$3,130,089	$4,156,275	$3,325,000
Licenses & Permits	$1,820,289	$2,005,913	$1,869,257	$1,846,664
Fines	$1,518,206	$1,427,503	$1,590,000	$1,505,000
Municipal Court	$574,681	$542,957	$604,250	$545,500
Expenses	**($365,741,442)**	**($418,579,927)**	**($399,241,628)**	**($416,073,389)**
Capital Outlay	($10,113,331)	($5,228,242)	($3,259,466)	($2,864,333)
Commodities	($17,151,557)	($21,059,671)	($19,324,648)	($20,107,098)
Other Payments	($52,282,724)	($61,372,240)	($40,635,411)	($37,758,675)
Debt	($29,389,474)	($48,407,850)	($49,891,602)	($51,616,934)
Personnel	($109,266,497)	($115,975,454)	($133,804,876)	($138,924,158)
Contractual	($147,537,859)	($166,536,469)	($152,325,625)	($164,802,191)
Total	**$32,144,525**	**$56,421,509**	**($35,435,091)**	**($32,334,979)**

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($116,007,107)	($118,403,646)	($127,570,984)	($132,985,265)
102 - Unassigned Reserve Fund		($1,998,061)	($15,374,383)	($6,500,000)
110 - Capital Assets	$0	$0		
216 - Downtown Bus Improv Dist	($194,957)	($164,176)	($203,011)	($203,011)
217 - Topeka Tourism Bid	($369,397)	($356,781)	($379,247)	($352,200)
218 - Noto Business Improve District	($5,006)	($5,744)	($15,000)	($17,000)
220 - Tif (Tx Increm Fin) College Hl	($2,200)	($2,527)	($251,000)	($5,000)
227 - Court Technology Fund	($44,013)	($26,035)	($70,000)	($250,000)
228 - Special Alcohol Program	($567,661)	($695,927)	($746,025)	($734,996)
229 - Alcohol & Drug Safety	($115,786)	($9,275)	($5,743)	($5,166)
231 - Parkland Acquisitions	($17,886)	($11,173)		
232 - Law Enforcement	($463,750)	($497,913)	($551,477)	($551,477)
236 - Special Liability	($1,015,460)	($1,501,796)	($1,536,185)	($1,639,785)
271 - Transient Guest Tax	($2,347,597)	($2,233,723)	($2,018,469)	($2,375,000)
272 - Tgt - Sunflower Soccer	($283,313)	($282,880)	($294,254)	($288,961)
273 - Transient Guest Tax (New)	($468,903)	($409,578)	($482,970)	($475,000)
274 - .50% Sales Tax (State To Jedo)	($11,608,064)	($11,889,918)	($11,956,306)	($12,500,000)
275 - 0.5% Sales Tax (Jedo Proj)	($7,356,405)	($2,267,849)	($9,798,500)	($10,002,811)
276 - Federal Funds Exchange	($499,400)	($4,355,000)	($2,215,000)	($1,550,000)
286 - Retirement Reserve	($1,492,940)	($1,137,818)	($1,127,170)	($3,633,742)
287 - K P & F Rate Equalization	$0	($107,804)		
289 - Historic Asset Tourism			($12,930)	($29,711)
291 - Special Street Repair	($6,165,267)	($6,891,912)	($8,274,449)	($7,781,698)
292 - Sales Tax Street Maint	($17,440,245)	($18,491,826)	($28,124,454)	($28,468,024)
294 - Cid - Holliday Square	($121,348)	($105,956)	($124,989)	($110,000)
295 - Cid - 12Th & Wanamaker	($294,834)	($345,489)	($306,628)	($345,000)
296 - Cid - Cyrus Hotel	($125,884)	($123,034)	($130,919)	($135,000)
297 - Cid - Se 29Th	($92,283)	($106,768)	($95,513)	($115,000)
298 - Wheatfield Fund	($354,724)	($343,523)	($368,913)	($350,000)
299 - City Donations And Gifts		($1,125)	($999,800)	($1,073,675)
301 - Debt Service	($20,558,785)	($20,232,030)	($21,611,803)	($21,395,721)
400 - Economic Development	($326,720)	($374,683)	($343,056)	($375,000)

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
401 - Sherwood Cid	($323,961)	($204,137)	($190,623)	($210,000)
402 - Tif - Sherwood Crossing	($119,021)	($95,479)	($150,000)	($150,000)
403 - Tif - Wheatfield	($302,896)	($869,692)	($500,000)	($910,000)
404 - Cid - Downtown Ramada Inn	($56,373)	($45,584)	($59,191)	($60,000)
406 - Cid - South Topeka	($91)			
407 - Eastgate #4 Rhid			($50,000)	($50,000)
499 - Economic Dev - Clearing Fund	($31,000)	($16,000)		
500 - Metro Trans Authority	($5,983,690)	($6,532,718)	($6,658,710)	($6,993,044)
601 - Public Parking	($3,360,066)	($3,449,216)	($3,462,690)	($3,157,281)
613 - Information Technology	($5,037,524)	($7,666,532)	($6,702,768)	($6,931,006)
614 - Fleet Management	($2,401,915)	($2,597,423)	($3,664,128)	($2,310,635)
615 - Facilities Operations	($3,013,444)	($3,541,047)	($3,509,272)	($3,555,688)
621 - Water Utility	($43,758,166)	($61,007,180)	($56,528,377)	($62,286,091)
623 - Stormwater Utility	($10,834,838)	($14,625,520)	($12,727,224)	($12,633,611)
625 - Wastewater Fund	($41,706,640)	($53,521,430)	($41,111,311)	($45,392,654)
640 - Property & Vehicle Insurance	($2,724,191)	($3,222,675)	($2,939,841)	($3,901,500)
641 - Workers Comp Self Ins	($2,637,560)	($1,532,629)	($2,434,217)	($3,859,800)
642 - Group Health Insurance	($15,070,873)	($17,258,753)	($17,657,459)	($22,296,882)
643 - Risk Management Reserve		($875)	($2,000)	($467,000)
644 - Unemployment Comp	($21,993)	($22,071)	($81,442)	($81,000)
700 - Hud Grants	($5,877,614)	($5,781,079)	($3,850,493)	($3,854,820)
710 - Other Grants	($1,195,522)	($2,113,916)	($1,071,802)	($989,691)
720 - Public Health Emergency Response	($15,735,578)	($17,720,129)		
730 - Opioid Settlement Fund	($6,600)	($6,600)	($362,546)	($834,441)
740 - Economic Development Fund	($500,000)	($44,260)	($538,356)	($900,000)

CITYWIDE FUND DETAILS

Expenditure Summary: Total Citywide Funds by Category

Object Category	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Contractual	**($147,537,859)**	**($166,536,469)**	**($152,325,625)**	**($164,802,191)**
Purchased Services	($73,573,683)	($76,387,379)	($79,567,953)	($86,610,018)
Individual & Contract Services	($32,922,741)	($44,050,823)	($28,312,892)	($30,223,171)
Contributions to Agencies	($10,224,659)	($10,965,676)	($11,065,205)	($11,563,040)
Maintenace	($8,512,255)	($11,943,882)	($10,796,766)	($11,256,178)
Utilities	($9,381,562)	($9,898,621)	($9,901,460)	($10,988,837)
Insurance	($5,868,389)	($6,828,389)	($7,309,258)	($8,999,847)
Grants	($5,366,602)	($4,892,541)	($3,046,275)	($3,061,275)
RENTS	($936,170)	($856,243)	($1,528,228)	($1,412,588)
Miscellaneous	($751,797)	($712,916)	($797,588)	($687,238)
Personnel	**($109,266,497)**	**($115,975,454)**	**($133,804,876)**	**($138,924,158)**
Compensation	($77,695,928)	($78,502,854)	($93,954,789)	($100,632,308)
Benefits	($31,413,703)	($37,321,381)	($39,754,196)	($38,209,660)
Allowances and Reimbursements	($156,866)	($151,220)	($95,890)	($82,190)
Debt	**($29,389,474)**	**($48,407,850)**	**($49,891,602)**	**($51,616,934)**
Debt Services	($29,389,474)	($48,407,850)	($49,891,602)	($51,616,934)
Other Payments	**($52,282,724)**	**($61,372,240)**	**($40,635,411)**	**($37,758,675)**
Operational Transfers	($28,976,060)	($38,143,202)	($35,321,405)	($34,589,000)
Other Costs	($24,193,306)	($23,364,989)	($5,221,506)	($3,169,175)
Clearing	$886,643	$135,951	($92,500)	($500)
Commodities	**($17,151,557)**	**($21,059,671)**	**($19,324,648)**	**($20,107,098)**
Supplies	($17,151,557)	($21,059,671)	($19,324,648)	($20,107,098)
Capital Outlay	**($10,113,331)**	**($5,228,242)**	**($3,259,466)**	**($2,864,333)**
Capital Outlay	($10,113,331)	($5,228,242)	($3,259,466)	($2,864,333)
Total	**($365,741,442)**	**($418,579,927)**	**($399,241,628)**	**($416,073,389)**

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	$116,085,443	$114,928,383	$127,570,992	$132,985,265
102 - Unassigned Reserve Fund	$11,706,274	$4,134,894		
216 - Downtown Bus Improv Dist	$178,715	$125,784	$184,920	$203,011
217 - Topeka Tourism Bid	$369,551	$352,197	$384,333	$352,200
218 - Noto Business Improve District	$12,650	$12,700	$15,000	$17,000
220 - Tif (Tx Increm Fin) College Hl	$2,165	$2,527	$251,000	$5,000
227 - Court Technology Fund	$26,332	$25,442	$25,000	$25,000
228 - Special Alcohol Program	$723,737	$717,749	$746,025	$734,996
229 - Alcohol & Drug Safety	$16,936	$10,976	$22,000	$22,000
231 - Parkland Acquisitions	$13,149	$11,106		
232 - Law Enforcement	$459,915	$325,313	$189,000	$189,000
236 - Special Liability	$1,164,897	$1,253,948	$1,059,376	$1,121,832
271 - Transient Guest Tax	$2,347,597	$2,238,852	$2,972,974	$2,375,000
272 - Tgt - Sunflower Soccer	$478,031	$454,169	$602,920	$475,000
273 - Transient Guest Tax (New)	$458,296	$437,067	$580,381	$475,000
274 - .50% Sales Tax (State To Jedo)	$11,608,064	$11,889,918	$11,956,306	$12,500,000
275 - 0.5% Sales Tax (Jedo Proj)	$8,290,170	$10,238,658	$7,760,018	$9,445,170
276 - Federal Funds Exchange	$1,738,080	$1,557,504	$1,600,000	$1,665,000
286 - Retirement Reserve	$2,177,006	$2,348,346	$1,930,000	$30,000
287 - K P & F Rate Equalization	$242	($505)		
291 - Special Street Repair	$5,711,469	$5,634,311	$5,204,250	$7,503,130
292 - Sales Tax Street Maint	$20,811,318	$21,610,455	$20,511,907	$21,447,280
294 - Cid - Holliday Square	$121,015	$103,872	$124,645	$110,000
295 - Cid - 12Th & Wanamaker	$293,643	$340,180	$305,388	$345,000
296 - Cid - Cyrus Hotel	$125,311	$121,325	$130,324	$135,000
297 - Cid - Se 29Th	$91,830	$105,514	$95,044	$115,000
298 - Wheatfield Fund	$353,787	$338,517	$367,939	$350,000
299 - City Donations And Gifts	$249,800	$75,000		
301 - Debt Service	$22,275,286	$23,509,184	$19,316,996	$16,393,815
400 - Economic Development	$325,585	$370,385	$341,864	$375,000

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
401 - Sherwood Cid	$182,499	$201,594	$191,623	$210,000
402 - Tif - Sherwood Crossing	$117,986	$145,659	$150,000	$150,000
403 - Tif - Wheatfield	$573,367	$869,692	$500,000	$910,000
404 - Cid - Downtown Ramada Inn	$55,709	$45,575	$58,494	$60,000
407 - Eastgate #4 Rhid			$50,000	$50,000
499 - Economic Dev - Clearing Fund	$81,500	$21,500		
500 - Metro Trans Authority	$5,983,690	$6,532,718	$6,658,710	$6,993,044
501 - Payroll Clearing	($1,383)			
561 - Law Enforcement Trust	$45,605	$4,043		
601 - Public Parking	$3,662,896	$2,505,021	$2,461,570	$2,746,010
613 - Information Technology	$4,134,913	$5,970,956	$6,957,278	$7,281,070
614 - Fleet Management	$2,554,209	$2,905,620	$3,039,000	$2,868,541
615 - Facilities Operations	$1,440,838	$3,878,840	$3,520,000	$4,058,042
621 - Water Utility	$55,141,766	$55,416,036	$55,145,100	$60,613,500
623 - Stormwater Utility	$11,876,617	$12,870,716	$11,307,000	$12,096,200
625 - Wastewater Fund	$39,469,335	$42,824,063	$41,708,225	$44,400,900
640 - Property & Vehicle Insurance	$2,793,262	$2,780,224	$3,000,000	$4,070,252
641 - Workers Comp Self Ins	$3,679,364	$3,830,732	$3,146,224	$200,000
642 - Group Health Insurance	$13,387,101	$15,574,715	$16,146,000	$22,179,007
643 - Risk Management Reserve	$24,387	$28,026		$15,000
644 - Unemployment Comp	$102,556	$111,487	$81,565	$5,000
700 - Hud Grants	$5,960,461	$5,673,569	$4,350,000	$4,350,000
710 - Other Grants	$1,218,958	$1,353,025	$1,087,145	$1,087,145
720 - Public Health Emergency Response	$15,890,089	$17,677,159		
730 - Opioid Settlement Fund	$369,621	$438,941		
740 - Economic Development Fund	$500,000	$27,442		

SCHEDULE OF FUND BALANCES

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
101 - General Fund	$23,028,432	$23,028,432	$19,975,720
102 - Unassigned Reserve Fund	$13,843,107	$4,484,552	$0
216 - Downtown Bus Improv Dist	$60,972	$0	$0
217 - Topeka Tourism Bid	($277)	$0	$0
218 - Noto Business Improve District	$14,600	$0	$0
227 - Court Technology Fund	$239,730	$225,730	$730
228 - Special Alcohol Program	$225,883	$225,883	$225,883
229 - Alcohol & Drug Safety	$9,171	$25,428	$42,062
232 - Law Enforcement	$1,583,390	$1,265,810	$903,333
236 - Special Liability	$2,996,713	$2,472,923	$1,954,970
271 - Transient Guest Tax	$57,244	$0	$0
272 - Tgt - Sunflower Soccer	$702,779	$431,440	$617,479
273 - Transient Guest Tax (New)	$93,553	$0	$0
274 - .50% Sales Tax (State To Jedo)	$0	$0	$0
275 - 0.5% Sales Tax (Jedo Proj)	$21,116,143	$21,684,346	$23,826,450
276 - Federal Funds Exchange	$610,948	$205,976	$320,976
286 - Retirement Reserve	$5,596,341	$6,672,149	$3,068,207
289 - Historic Asset Tourism	$29,711	$0	$0
291 - Special Street Repair	$2,331,580	$188,836	$0
292 - Sales Tax Street Maint	$39,812,281	$34,759,722	$27,738,979
293 - Tif (Tx Increm Fin) Eastgate	$0	$0	$0
294 - Cid - Holliday Square	$0	$0	$0
295 - Cid - 12Th & Wanamaker	$0	$0	$0
296 - Cid - Cyrus Hotel	$0	$0	$0
297 - Cid - Se 29Th	$0	$0	$0
298 - Wheatfield Fund	$0	$0	$0
299 - City Donations And Gifts	$1,073,675	$1,073,675	$0
301 - Debt Service	$18,490,145	$17,928,726	$12,926,820
400 - Economic Development	$0	$0	$0
401 - Sherwood Cid	$0	$0	$0
402 - Tif - Sherwood Crossing	$0	$0	$0
403 - Tif - Wheatfield	$0	$0	$0
404 - Cid - Downtown Ramada Inn	$0	$0	$0
405 - South Topeka Tif	$0	$0	$0
406 - Cid - South Topeka	$0	$0	$0
407 - Eastgate #4 Rhid	$0	$0	$0
499 - Economic Dev - Clearing Fund	$0	$0	$0
500 - Metro Trans Authority	$0	$0	$0

SCHEDULE OF FUND BALANCES

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
601 - Public Parking	$1,057,079	$878,561	$467,290
613 - Information Technology	($793,456)	($396,545)	($46,481)
614 - Fleet Management	$2,223,037	$2,103,359	$2,661,265
615 - Facilities Operations	($845,336)	($158,519)	$343,835
621 - Water Utility	$17,105,007	$15,721,730	$14,054,172
623 - Stormwater Utility	$5,995,850	$4,575,626	$4,038,213
625 - Wastewater Fund	$20,147,185	$20,744,099	$19,752,344
640 - Property & Vehicle Insurance	$799,625	$162,280	$331,032
641 - Workers Comp Self Ins	$13,366,552	$14,968,591	$11,308,791
642 - Group Health Insurance	$3,650,875	$44,325	$1,029,418
643 - Risk Management Reserve	$450,419	$450,419	$0
644 - Unemployment Comp	$519,484	$603,737	$527,737
730 - Opioid Settlement Fund	$823,946	$823,946	$0
740 - Economic Development Fund	$1,021,537	$1,021,537	$121,537

GENERAL FUND DEPARTMENTS

Expenditure Summary for General Fund Departments

Department Name	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget ▲
Police Department	($42,839,436)	($45,499,005)	($54,500,451)	($52,693,748)
Fire Department	($32,881,490)	($36,281,139)	($38,861,952)	($37,328,356)
Misc. Non - Departmental	($5,032,312)	($7,665,834)	($4,428,652)	($15,579,852)
Public Works	($6,790,654)	($7,704,246)	($8,350,043)	($7,626,421)
Planning Department	($2,749,575)	($3,696,895)	($4,290,577)	($3,929,609)
City Manager	($1,784,926)	($2,022,940)	($3,459,587)	($2,867,141)
Financial Services	($14,867,862)	($6,449,284)	($3,357,199)	($2,715,342)
Neighborhood Relations/Code Enforcement	($2,374,631)	($2,285,176)	($2,756,542)	($2,600,391)
Human Resources	($1,546,103)	($1,831,171)	($2,137,214)	($2,337,722)
Municipal Court	($1,700,440)	($1,880,330)	($2,166,015)	($2,198,651)
City Attorney	($1,403,471)	($1,652,780)	($1,817,471)	($1,708,918)
Park And Recreation Pass-Through	($723,737)	($717,749)	($746,025)	($734,996)
City Council	($363,489)	($436,164)	($509,116)	($498,277)
Mayor's Office	($148,087)	($169,106)	($190,140)	($165,839)
Topeka Zoological Park	($800,894)	($111,826)		
Total	**($116,007,107)**	**($118,403,646)**	**($127,570,984)**	**($132,985,265)**

TAX REVENUE BREAKDOWN

Tax Revenue

The purpose of this section is to breakdown the tax revenue the City of Topeka receives. The City receives four main types of tax revenue: Ad Valorem Tax, Sales Tax, Motor Vehicle Tax, and Transient Guest Tax.

Ad Valorem (Property Taxes): The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property, and state assessed utilities. The Shawnee County Appraiser assigns values to real and personal properties, while the State of Kansas assigns values to state assessed utilities. The City maintains three taxing funds: the General Fund, Debt Service Fund, and Special Liability Fund.

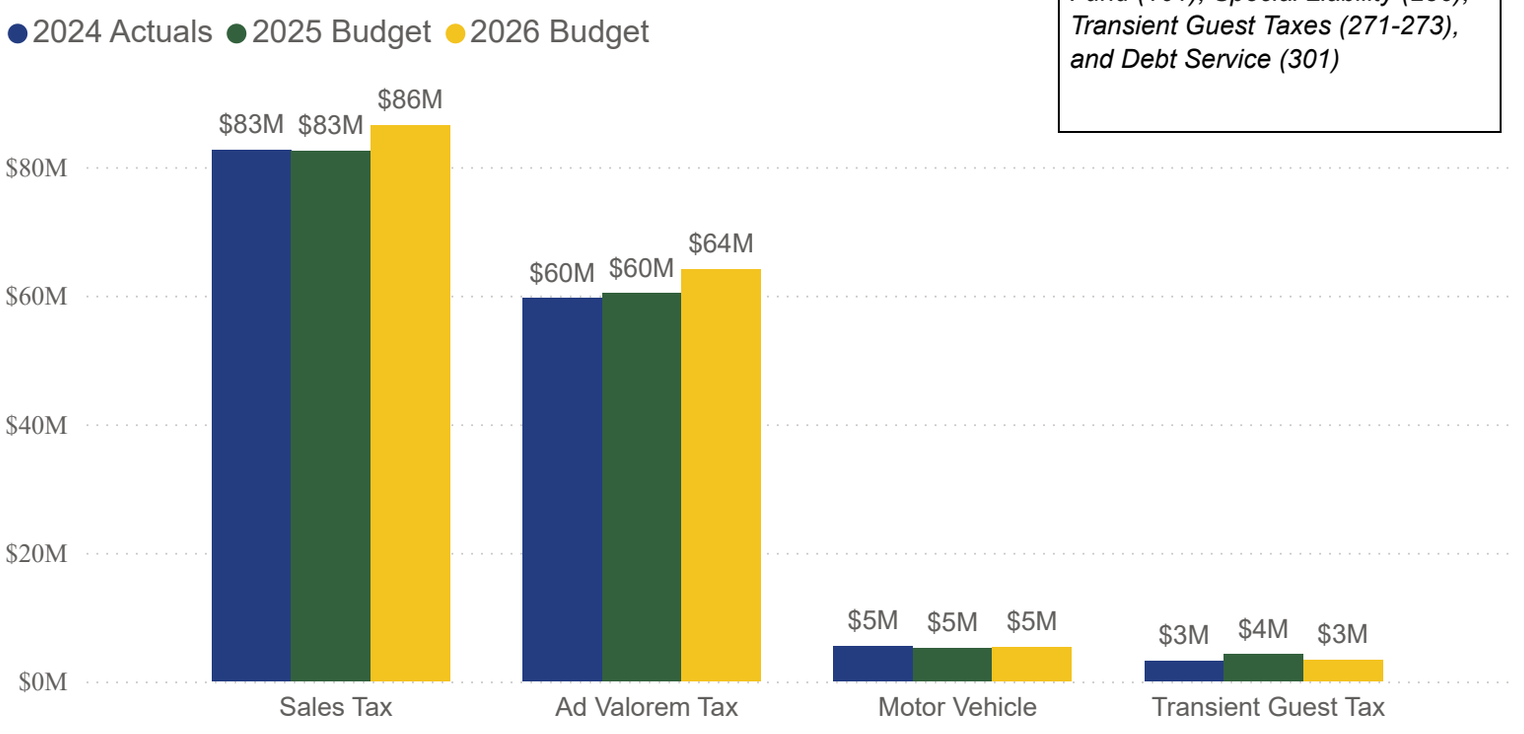
Sales Tax: The City of Topeka receives three sales taxes - two for direct operations and one for countywide purposes. In addition to those, the City also manages sales tax for the payment of debt service and pay-as-you-go community improvement districts. The two sales taxes that are utilized for operations are a 1 cent sales tax for the General Fund and a 1/2 cent sales tax utilized for existing street maintenance.

Motor Vehicles: The State of Kansas collects taxes when an applicant applies for title on a motor vehicle, trailer, all-terrain vehicle, boat, or outboard motor (unit), regardless of the purchase date. Revenue projections are received from the County.

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

Tax Summary

***Note**: Chart includes the General Fund (101), Special Liability (236), Transient Guest Taxes (271-273), and Debt Service (301)*



PROPERTY TAX BREAKDOWN

Property Tax Revenue

Property tax is one of the largest revenue sources for the City. The State of Kansas uses mills to levy property tax. One mill is one dollar per $1,000 dollars of assessed value. Residential properties pay 11.5% of their value in property taxes. Multiple entities in Shawnee County levy and collect property tax. The below chart illustrates all the entities that levy property tax and their mill rate in 2025.

Entity	2021 Mill Rates	2022 Mill Rates	2023 Mill Rates	2024 Mill Rates
Shawnee County	50.999	49.861	48.653	48.326
USD 501	48.385	46.013	44.540	44.344
City of Topeka	39.939	38.963	36.952	36.956
Topeka/SNCO Library	9.706	8.890	8.192	7.909
Metro Transit Authority	4.200	4.200	4.200	4.200
Washburn University	3.403	3.451	3.450	3.450
Metro Topeka Airport Authority	1.930	1.750	2.157	2.239
State of Kansas	1.500	1.500	1.500	1.500
Total	**160.062**	**154.628**	**149.644**	**148.924**

USER FEE BREAKDOWN

User Fee Revenue

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.

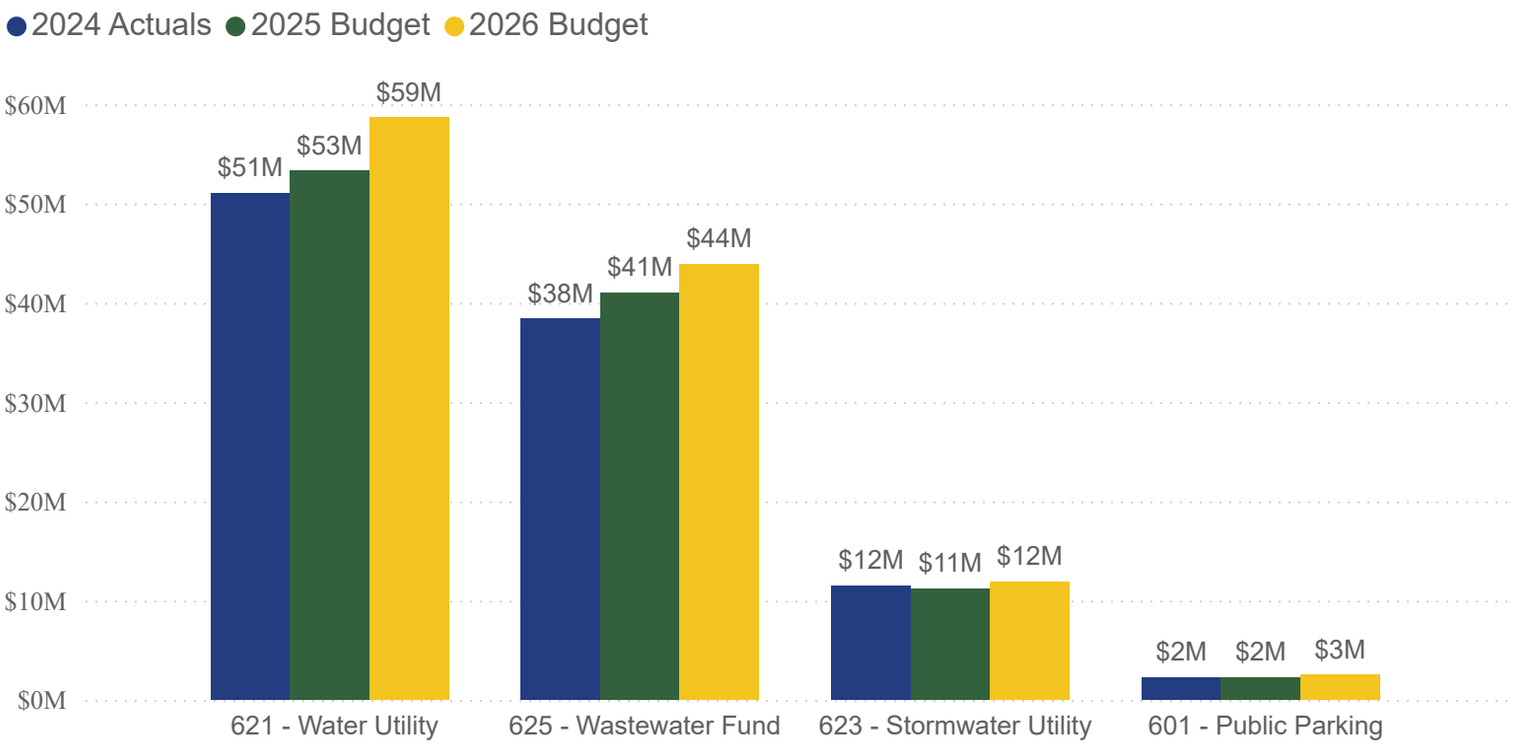
Water Utility: Water division staff produce estimated revenues based upon approved rates, the number of users, and predicted usage. The City Council establishes the City's water rates and approved a 8.5% rate increase for 2024.

Wastewater Fund: 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 approved a 7.5% rate increase for 2024.

Stormwater Utility: Water Pollution Control division staff produce estimated rates for the Stormwater Utility based upon approved rates, the number of users, and estimated impervious surface. The City Council establishes the City's stormwater rates and approved a 6.5% rate increase for 2024. This fee is only charged to inside city residents.

Public Parking: The City of Topeka owns eight parking garages. Garage stalls are either leased or funded by hourly fees. This revenue is founded on expert-based estimation from an evaluation of trends, current pricing, spaces available, and contracts/agreements.

User Fee Summary



FRANCHISE FEE BREAKDOWN

Franchise Fee Revenue

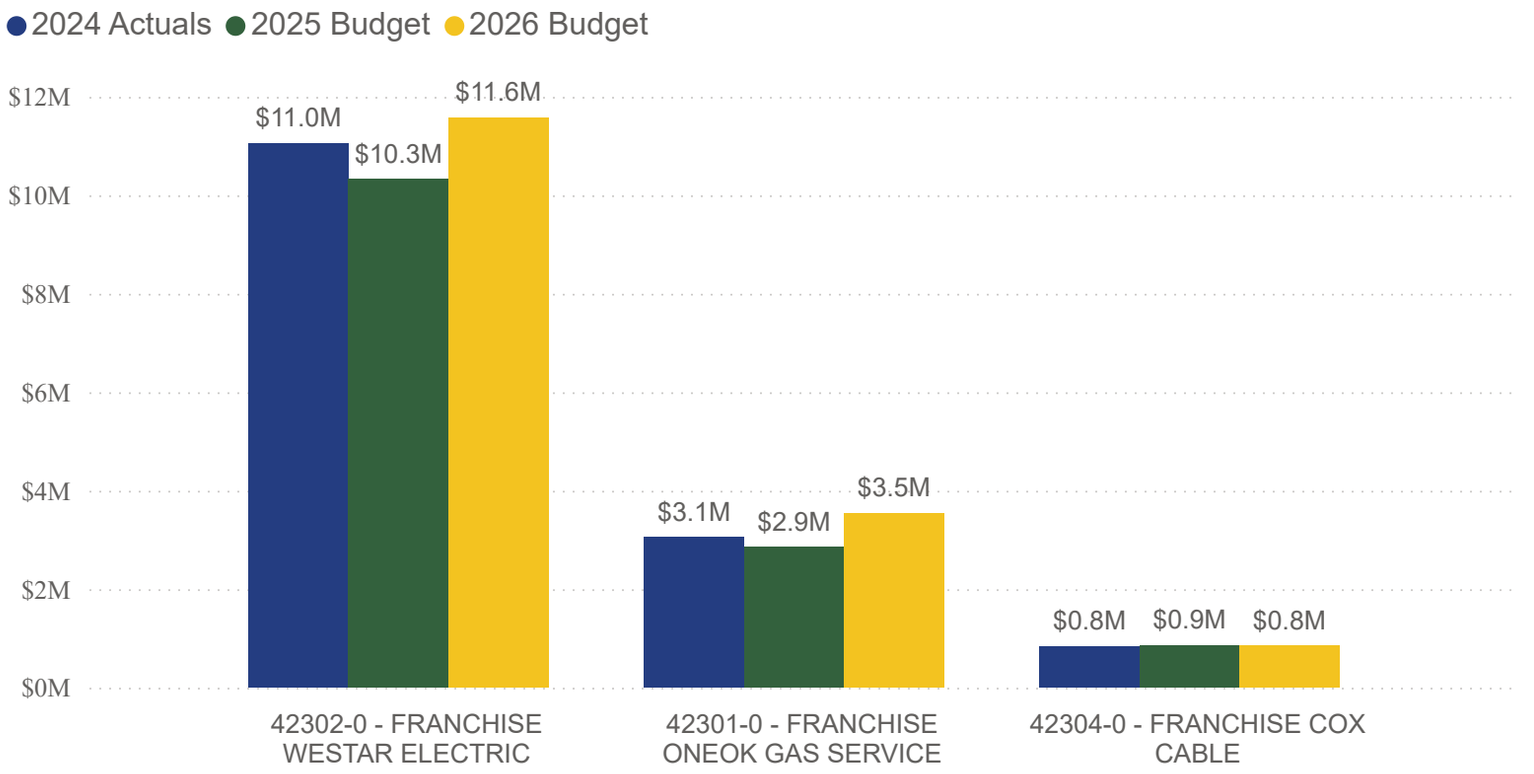
Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

Franchise Westar Electric: Electric franchise fees are applied to the gross receipts of electric utilities operating within the City. Currently, the fee for Kaw Valley Electric is 5% and Evergy 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.

Franchise Oneok Gas Service: Gas franchise fees are applied to the gross receipts of natural gas utilities operating within 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.

Franchise Cox Cable: Cable franchise fees are applied to the gross receipts of cable television utilities operating within 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 affected 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.

Franchise Fee Summary



POSITION CHANGE OVERVIEW

Full Time Equivalent Positions

Every year the City evaluates the number of Full Time Equivalent (FTE) positions needed to meet City Council Priorities. Below is a four year personnel history for all funds:

Department	2023 Budget	2024 Budget	2025 Budget	2026 Budget
10101 - City Council	10.00	10.00	11.00	11.00
10102 - City Manager	13.00	17.00	21.00	18.60
10103 - City Attorney	9.90	12.90	12.28	12.40
10104 - Financial Services	26.00	27.00	25.00	22.00
10105 - Municipal Court	18.67	20.67	19.00	19.00
10106 - Human Resources	9.00	10.00	10.50	14.00
10107 - Mayor's Office	2.00	2.00	2.00	2.00
10120 - Fire Department	247.00	247.00	247.00	245.00
10125 - Police Department	349.00	351.00	349.00	346.00
10130 - Public Works	54.00	45.25	43.60	43.60
10150 - Topeka Zoological Park	3.00	3.00		
10160 - Planning Department	28.00	36.50	36.50	35.50
10170 - Neighborhood Relations/Code Enforcement	22.00	21.00	21.00	20.00
22905 - Alcohol & Drug Safety	1.33	0.33		
23603 - Special Liability (Legal)	5.10	5.10	5.72	5.60
29130 - Special Highway Fund (Public Works)	55.00	61.00	58.00	58.00
29230 - Citywide Half-Cent Sales Tax (Public Works)	1.00	1.00	4.25	7.25
60130 - Parking (Public Works)	10.50	10.25	10.15	10.15
61312 - Information Technology	16.00	25.00	25.00	27.00
61404 - Fleet Management (Public Works)	22.50	22.25	22.00	22.00
61530 - Facilities Operations (Public Works)	16.00	15.25	15.00	15.00
62130 - Water Utility	121.00	121.00	123.00	122.00
62330 - Stormwater	26.00	26.00	25.00	25.00
62530 - Wastewater	76.00	76.00	76.00	76.00
64150 - Workers Comp (Human Resources)	2.00	2.00	2.25	0.00
64252 - Health Fund (Human Resources)	2.00	2.00	2.25	0.00
70002 - HUD Comm. Eng. Grants		2.00		
70071 - HND State Grants	10.00	10.50	10.50	10.90
71025 - Other Grants (Police)	1.00	1.00	1.00	1.00
71057 - Municpal Court Grants				1.00
71060 - Other Grants (Planning)	2.00	2.00	2.00	2.00
71071 - Other Grants (Planning)	3.00	1.00	2.00	1.00
Total	**1,162.00**	**1,187.00**	**1,182.00**	**1,173.00**

POSITION CHANGE OVERVIEW

Full Time Equivalent Positions in General Fund Variances

1. **General Fund (797.88 to 789.10 FTEs)**
   a. **10101 - City Council –** No changes

   b. **10102 - City Manager – (21 FTEs to 18.6 FTEs)**
      i. Removed 1 Communications & Production Manager, Removed 1 Division Director of Community Engagement, Split 1 Senior Community Program Administrator 60/40 between General Funding and Grant Funding

   c. **10103 – City Attorney – (12.28 FTEs to 12.40 FTEs)**
      i. Moved .12 FTEs out of Special Liability into the General Fund

   d. **10104 – Finance – (25 FTEs to 22 FTEs)**
      i. Removed 1 Accounting Clerk, Removed 1 Procurement Officer, Moved 1 Senior Project Manager into the IT fund

   e. **10105 – Municipal Court –** No Changes

   f. **10106 – Human Resources – (10.5 FTEs to 14 FTEs)**
      i. Moved 4.5 FTEs from Risk funds to General Fund, Removed 1 Senior Human Resources Specialist

   g. **10170 – Mayor's Office –** No Change

   h. **10120 – Fire Department – (247 FTEs to 245 FTEs)**
      i. Removed 1 Division Chief, Removed 1 Training Officer

   i. **10125 – Police Department – (349 FTEs to 346 FTEs)**
      i. Removed 1 Assistant Chief, Removed 1 Sargeant, Removed 1 Detective, Removed 2 Police Officers, Removed 1 Evident & Property Technician, Removed 2 Police Records Clerks, Removed 1 Animal Control Officer, Added 3 Crime Scene Investigators, Added 2 PAL Instructor, Added 1 TCALC Instructor

   j. **10130 – Public Works –** No Changes

   k. **10160 – Planning and Development – (36.50 FTEs to 35.50 FTEs)**
      i. Removed 1 Office Assistant, Moved 1 Program Coordinator from Grants to General Fund, Removed 1 Trade Inspector

   l. **10170 – Code Enforcement – (21 FTEs to 20 FTEs)**
      i. Removed 1 Property Maintenance Inspector

POSITION CHANGE OVERVIEW

Full Time Equivalent Positions for Non- General Fund Variances

Non-General Fund (384.12 FTEs to 383.90 FTEs)

1. 236 - Special Liability (5.72 FTEs to 5.60 FTEs)
a. Partially moved .12 FTEs into General Fund

2. 292 - Citywide Half-Cent Sales Tax (4.25 FTE to 7.25 FTEs)
a. Added 3 Engineering Technicians

3. 613 - Information Technology Budget (25.0 FTEs – 27.0 FTEs)
a. Added 1 Deputy Director & Moved 1 Senior Project Manager from General Fund into IT Fund

4. Utilities (224 FTEs to 223 FTEs)
a. Removed 1 Ombudsman

5. 641 - Workers Compensation Fund (2.25 FTEs to 0 FTEs)
a. Moved 2.25 positions to General Fund

6. 642 - Health Fund (2.25 FTEs to 0 FTEs)
a. Moved 2.25 positions to General Fund

7. Grant Funds (15.50 FTEs to 15.90 FTEs)
a. Added 1 Victim Witness Coordinator, Moved 1 Program Coordinator to General Fund, Split 1 Senior Community Program Administrator 60/40 between General Funding and Grant Funding

Enhancements to FY26 Budget

Enhancements to General Fund

1. Tyler digiTICKET System
The Tyler digiTICKET System is a digital ticketing solution that allows officers to issue citations electronically using handheld devices, improving both accuracy and efficiency. It captures data such as GPS location, photos, and electronic signatures, and functions even without internet access. The system integrates with Tyler's court and records platforms to streamline workflows. Widely used by agencies nationwide, digiTICKET is offered as a service with low upfront costs. This expense will be allocated across the General Fund, Court Technology Fund, and IT Fund. ($130.000**)**

2. Police Staffing Study
The City is conducting a police staffing study to determine how many officers are needed to meet current service demands. The study will review call volume, response times, and types of duties performed. It will also examine the appropriate balance between sworn officers and non-sworn staff. The results will guide future hiring and budget planning. ($150,000)

3. Lexipol
Lexipol provides policy manuals, training, and resources for public safety departments, including police, fire, and EMS. Their services help agencies stay current with changing laws, best practices, and risk management standards. Lexipol offers customizable, regularly updated policies and online training to support staff understanding and compliance. Many cities use Lexipol to improve consistency, reduce liability, and maintain professional standards. ($40,000)

4. ADA Website Study
The City will conduct an ADA study of its website to ensure accessibility for all users, including those with disabilities. The review will identify barriers related to screen readers, navigation, and other assistive technologies. The results will guide updates to improve accessibility and meet federal standards**.** ($30,000)

5. Engineering Inspector Vehicles
The City is hiring in-house inspectors to reduce costs currently spent on outside consultants. To support this new team, three additional vehicles will be needed to enable inspectors to travel efficiently to job sites. This approach will save money over time while improving oversight and project management. ($135,000)

6. Fire Compressors
This project will replace the air compressors at Fire Stations #3 and #5. These compressors are used to refill SCBA (Self-Contained Breathing Apparatus) bottles, which are essential for firefighting operations. ($240,000)

7. Lobbying Contract
The City will need to solicit services for a new lobbying contract in 2026. ($75,000)

8. Civilian Positions in Police
The City plans to add six civilian full-time employees (FTEs) to support the Police Athletic League (PAL), Traffic Crash and Accident Litigation Coordinator (TCALC), and Crime Scene Investigation (CSI) units. By hiring civilians for these roles, the City aims to free up sworn officers currently assigned to these duties, allowing them to return to active patrol and increase street presence. This change is expected to improve overall police efficiency and enhance community safety. ($360,000).

9. Public Defender Contract
The Public Defender Contract has increased $195,000 for 2026.

10. Fee Schedule
The City is currently in the process of updating its fee schedule to better align with the cost of services provided. These adjustments are expected to generate an estimated $200,000 in additional General Fund revenue. The proposed changes include increases across various departments and service areas, reflecting inflationary impacts, updated cost recovery goals, and benchmarking against comparable jurisdictions. Please see the Appendix for a complete list of fees.

Reductions to FY26 Budget

Reductions to General Fund

Removed Positions
The following positions have been removed from the budget: Assistant Chief, Police Sergeant, Police Detective, two Police Officers in Training, Evidence & Property Technician I, two Police Records Clerks I, Animal Control Officer, Property Maintenance Inspector I, Office Assistant III, Division Chief Fire, Training Officer II, Communications & Production Manager, Office Specialist, Accounting Clerk, Trade Inspector, Procurement Officer, Division Director of Community Engagement, and Senior Human Resources Specialist. This reduction reflects a strategic decision to decrease staffing levels across multiple departments, aligning expenditures with available resources while continuing to provide essential services. ($1,667,000)

Frozen Positions
For the 2026 budget, the City is deliberately holding several key positions vacant as a cost-saving measure. These include multiple Firefighter III roles, a Battalion Fire Chief (24-hour), the Chief Financial Officer, and the Emergency Preparedness Manager. Additionally, a vacancy credit equivalent to 10 officer positions is being applied. By keeping these positions unfilled throughout the year, the City aims to reduce payroll expenses and better manage its overall budget while maintaining essential services. This approach represents a careful balance between fiscal responsibility and operational needs in the coming fiscal year. ($1,836,000)

Hotel Topeka
This budget assumes no general fund transfers to the TDC. ($1,425,000)

Engineering Studies
The budget removes $300,000 previously allocated for consulting fees related to outside engineering work. ($300,000)

Utility Rebate Program
The Utility Rebate Program funding has been moved from the general fund to be paid out of the Utilities funds. ($74,500)

Property Tax Rebate Program
Historically, the program spends approximately $130,000 annually. The City is reducing the budgeted amount from $300,000 to $220,000 to better reflect actual expenditures. ($80,000)

Miscellaneous Reductions
Police: 3 Vehicles- 2 Animal Control, 1 Detective ($157,583),Training ($15,000), Uniforms ($25,000), Ammunition ($20,000), Office Supplies ($8,000) Cell Phone Forensic Equipment ($5,330), 10 Rifles ($22,000), 2 Pole Cameras ($5,325), Radar Unit ($4,790), Narcotic Imprest Funds ($10,000),

Code: Demolitions ($50,000)

Fire: Education/Travel- EMT Couse ($10,000), LifePak ($40,000), Medical Bags ($4,000)

Human Resources: Reductions to better match actuals on specific line items ($132,233)

Changes to FY 2026 Budget

Enhancements to Other Funds

Added Positions
The following positions have been added to funds outside of the General Fund:
- **Information Technology**: 1 Deputy Director – Cyber Security ($165,247)
- **Special Highway**: 3 Engineering Technicians ($182,320)

Miscellaneous Enhancements

- **Information Technology – Tyler digiTICKET**: $185,000
- **IT – Server Licenses**: $157,985
- **Maintenance – Office Computers**: $152,454

Reductions to Other Funds

Information Technology
- **Education & Travel:** $17,725
- **Printing & Advertising:** $3,200
- **Office Equipment Rental:** $90,814
- **Equipment Rental:** $2,310
- **Other Purchased Services:** $115,965
- **Server Licenses (TSG):** $333,402
- **Office Supplies:** $2,750

Facilities
- **Other Purchased Services:** $100,000
- **Building Maintenance Supplies:** $50,000

2-Year Financial Forecast

The City presents a 2-year financial forecast each year during the budget cycle. Below is a table indicating FY26 - FY27 if the mill levy remained current and property valuations increases each year were at 3.5%:

2-Year Forecast

General Fund Revenue Categories	2026 Budget	2027 Budget
Ad Valorem Tax	$ 43,779,756	$ 44,515,324
Motor Vehicle	$ 3,657,389	$ 3,800,000
Sales Tax	$ 41,710,350	$ 42,648,833
PILOTS	$ 6,787,247	$ 6,787,247
Licenses & Permits	$ 1,829,164	$ 1,979,164
Franchise Fees	$ 16,189,547	$ 16,612,949
Intergovernmental Revenue	$ 1,469,962	$ 1,469,962
Fees For Service	$ 4,568,000	$ 4,597,000
Fines	$ 1,190,000	$ 1,190,000
Municipal Court	$ 478,500	$ 478,500
Special Assessments	$ 295,000	$ 287,500
Investments from Interest	$ 2,900,000	$ 2,075,000
Miscellaneous	$ 593,086	$ 602,886
Totals	**$ 125,448,001**	**$ 127,044,365**

General Fund Expense Categories	2026 Budget	2027 Budget
Contractual	$ 27,049,692	$ 27,947,065
Commodities	$ 3,476,650	$ 3,678,938
Capital Outlay	$ 1,354,033	$ 1,359,616
Other Payments	$ 105,100	$ 105,000
Personnel	$ 100,999,790	$ 107,046,246
Totals	**$ 132,985,265**	**$ 140,136,866**

Net Surplus / (Deficit) within General Fund	**$ (7,537,264)**	**$ (13,092,501)**
Special Highway Projected Deficit		$ (2,000,000)
Projected Deficit for FY 2027		**$ (15,092,501)**

Categories	General Fund Reserve	Unassigned Reserve	Totals
End of 2024	$23,028,432	$13,934,552	$36,962,984
Spending in 2025	$0	-$9,450,000	-$9,450,000
Remaining EOY 2025	**$23,028,432**	**$4,484,552**	**$27,512,984**
FY 2026 15% Min.	-$19,947,790	$0	$0
Available for FY2026	**$3,080,642**	**$4,484,552**	**$7,565,195**
Total Remaining Reserves above 15%	**$27,931**	**$0**	**$27,931**

STATISTICAL SECTION

Employment

The City has a consistent employer base due to a diverse business community ranging from federal and state government to distribution centers and manufacturing facilities, complimented by a full range of retail and service businesses. The State of Kansas is the top employer with 9,919 employees. Stormont-Vail Health Care follows next at 4,400 employees.

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. Data can be found on the Bureau of Labor Statistics website.

Top Ten Employers	Employees	Percentage of Total City Employment
State of Kansas	9,919	8.71%
Stormont-Vail Health Care	4,400	3.86%
Hills Pet Nutrition Inc	3,439	3.02%
Unified School District # 501	2,500	2.20%
Blue Cross Blue Shield of Kansas	2,026	1.78%
BNSF Railway Company	1,931	1.70%
Washburn University	1,596	1.40%
Colmery-O'Neil VA Medical Center	1,544	1.36%
University of Ks Health Systems- St Francis Campus	1,334	1.17%
Security Benefit Group of Companies	1,000	0.88%

STATISTICAL SECTION

Tax Base

The top taxpayer in Topeka is Evergy Kansas Central Inc./Westar at $86,878,337. The other top taxpayers are between $6,700,000 and $15,000,000 in value.

Top Ten Taxpayers	Taxable Assessed Value
Evergy Kansas Central Inc/Westar	$91,731,032
Kansas Gas Service/Utility	$16,101,195
Target Corporation	$13,677,800
Burlington Northern/Santa Fe/Utility	$13,610,526
Walmart Properties and Sam's Club	$12,993,287
Blue Cross/Blue Shield/Ks Hospital Serv/Insurance	$7,981,624
Big Heart Pet Brands	$7,385,573
Frito Lay/Manufacturing	$7,383,209
ARC HDTPAKS001 LLC/Distribution (Home Depot)	$6,750,495
Security Benefit Life/Insurance	$5,360,905

Assessed Value of Taxable Property

The City's tax base remained relatively stable through the 2004-2009 recession and total assessed value has trended upward ever since.

Year	Total Value of Taxable Property
2021	$1,227,152,825
2022	$1,337,569,097
2023	$1,458,664,253
2024	$1,525,051,820
2025	$1,589,676,329



DEPARTMENTS



CITY COUNCIL

The City Council is responsible for setting the policy directives of the City. The Council serves as a resource for citizens and neighborhood groups by providing vision, leadership, and strategic planning. They set priorities to guide the adoption of the annual operating budget and Capital Improvement Plan.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($363,489)	($436,164)	($509,116)	($498,277)
Total	**($363,489)**	**($436,164)**	**($509,116)**	**($498,277)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **Expenses**	**($363,489)**	**($436,164)**	**($509,116)**	**($498,277)**
Personnel	($329,321)	($395,914)	($446,561)	($479,551)
Contractual	$274,432	($36,753)	($57,605)	($11,776)
Commodities	$2,453	($3,497)	($4,950)	($6,950)
Debt	($311,053)	$0		
Total	**($363,489)**	**($436,164)**	**($509,116)**	**($498,277)**

Changes from 2025 Budget

→ No notable changes

MAYOR'S OFFICE

The Mayor is the City's chief elected officer. The Mayor is elected at-large and serves a four-year term. The Mayor makes policy recommendations to the City Council and votes on all matters before the City Council except for those issues that the Mayor has veto power in. The Mayor serves on the Washburn Board of Regents and other local, state, and national boards. In addition, the Mayor makes appointments to the 31 boards, commissions, and authorities for the City.

Department Budget History

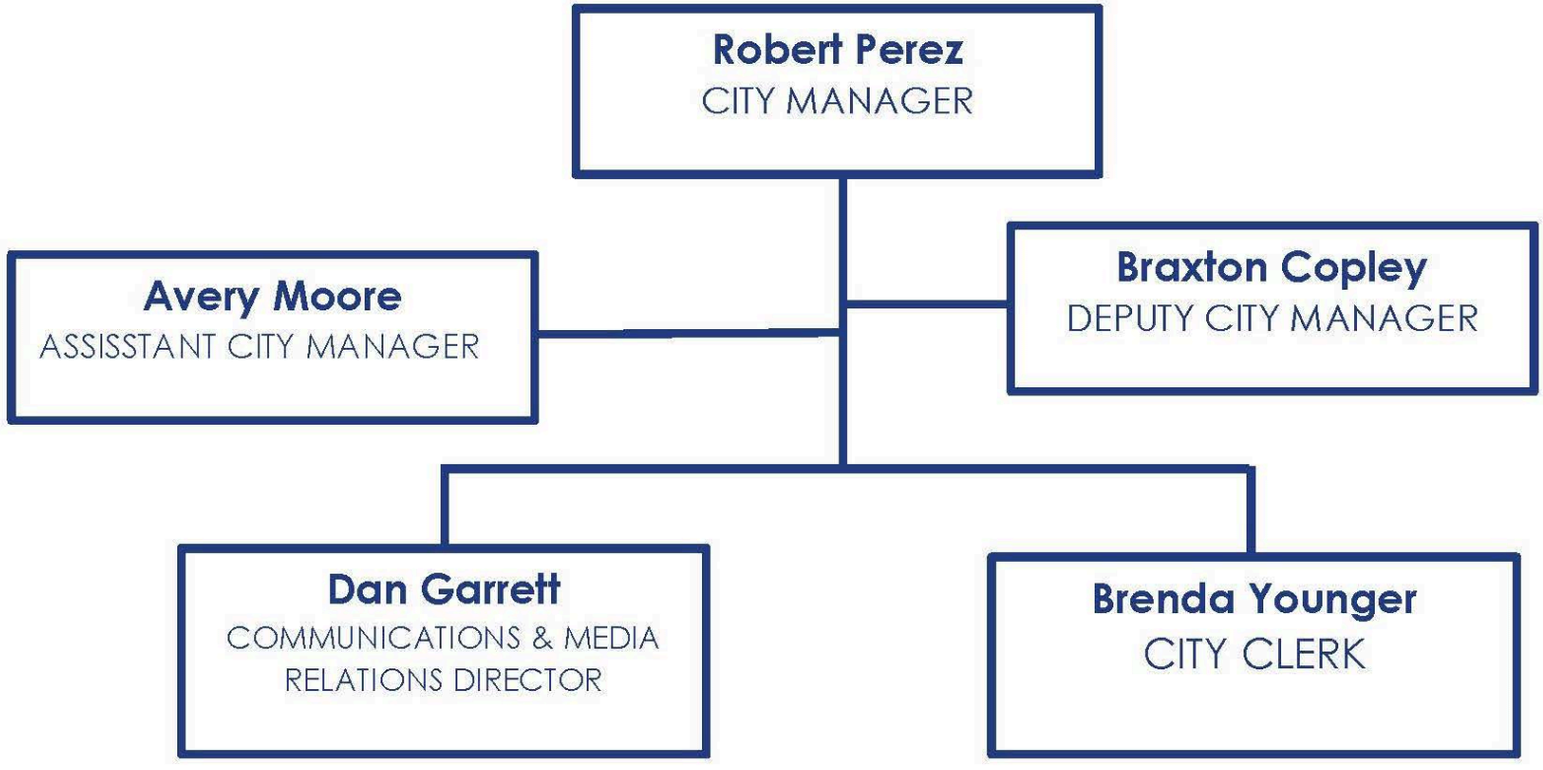
Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($148,087)	($169,106)	($190,140)	($165,839)
Total	**($148,087)**	**($169,106)**	**($190,140)**	**($165,839)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊖ **Expenses**	**($148,087)**	**($169,106)**	**($190,140)**	**($165,839)**
Personnel	($125,604)	($137,701)	($144,694)	($143,581)
Contractual	($21,753)	($27,957)	($42,746)	($18,258)
Commodities	($729)	($3,448)	($2,700)	($4,000)
Total	**($148,087)**	**($169,106)**	**($190,140)**	**($165,839)**

Changes from 2025 Budget

→ No notable changes

CITY MANAGER'S OFFICE



The City Manager's Office is responsible for the performance and productivity of all other City departments. It is composed of the City Clerk and Communications Divisions. It is responsible for delivering the highest level of quality information on policy, services and activities of Topeka government

CITY MANAGER

The City Manager's office is responsible for ensuring the effective implementation, administration, and evaluation of City programs that have been established through the policy directives of the Governing Body. The City Manager's office aims to provide vision, leadership, and strategic planning for the preparation of the annual operating budget and Capital Improvement Project (CIP) program. The City Manager's office also serves as a resource for citizens and neighborhood groups. The City Manager's office directs the City Clerk and Communications divisions.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($1,765,642)	($1,471,697)	($2,660,568)	($2,267,844)
Total	**($1,765,642)**	**($1,471,697)**	**($2,660,568)**	**($2,267,844)**

Posting AU	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **City Manager**	**($929,113)**	**($665,184)**	**($1,461,199)**	**($1,288,949)**
Personnel	($676,015)	($467,015)	($1,266,330)	($1,136,642)
Contractual	($245,012)	($174,826)	($187,369)	($144,807)
Commodities	($8,085)	($23,342)	($7,500)	($7,500)
⊟ **Communications**	**($506,170)**	**($646,476)**	**($785,443)**	**($609,724)**
Personnel	($411,566)	($547,595)	($638,586)	($560,524)
Contractual	($28,217)	($49,116)	($61,057)	($30,001)
Commodities	($66,328)	($49,765)	($82,700)	($19,100)
Other Payments	($58)		($100)	($100)
Capital Outlay			($3,000)	$0
⊟ **City Clerk**	**($330,360)**	**($160,037)**	**($413,926)**	**($369,171)**
Personnel	($274,564)	($280,557)	($310,735)	($310,321)
Contractual	($46,628)	($73,867)	($93,991)	($53,850)
Commodities	($4,108)	($1,531)	($9,200)	($5,000)
Debt	($5,060)	$195,918		
Total	**($1,765,642)**	**($1,471,697)**	**($2,660,568)**	**($2,267,844)**

Changes from 2025 Budget

→ Projected increase to lobbyist contract ($75,000 increase in individual and contractual services)
→ Emergency Management Coordinator will be held vacant for 2026
→ Eliminated a Communications & Production Manager position

CITY MANAGER

Accomplishments

→ Projected a positive image of city government
→ Enhanced public perception of Topeka as a more enjoyable place to live
→ Focused on accessibility of information to the community
→ Focused on key initiatives that can grow Topeka including urban economic development
→ Established an Office of Inclusive Communities

Performance Measures

Performance Measure	2022	2023	2024	Target
% of citizens satisfied with overall quality of services provided	49	N/A	N/A	75
% of citizens satisfied with effectiveness of City Manager	31	N/A	N/A	75
% of citizens satisfied with City's customer service	63	N/A	N/A	75
% of ordinances/resolutions posted to the public website within 5 business days of approval by the Governing Body	99	99	99	95

Goals

→ Streamline and improve the customer service experience
→ Strengthen community partnerships to foster inclusivity and engagement
→ Participate in community engagement opportunities including interaction with neighborhood organizations and other speaking opportunities
→ Improve efforts toward excellence in the provision of government services and processes

CITY MANAGER: CITY CLERK

Accomplishments

→ Recorded, transcribed and distributed 361 pages of Governing Body meeting minutes
→ Processed and distributed 44 Governing Body meeting agenda packets consisting of 15,242 pages
→ Approved 264 Business Licenses consisting of 27 different categories
→ Issued 74 Special Event Permits in collaboration with City Departments
→ Processed and distributed 186 Ordinances and Resolutions approved by the Governing Body
→ Processed and distributed 926 Administrative Contracts.
→ Received 240 Open Records Request
→ Provided training for City Department Record Custodians
→ Implement a new electronic voting system and electronic agenda system
→ Update Existing Record Retention Schedule

Performance Measures

Performance Measure	2022	2023	2024	Target
Percentage of KORA requests distributed to departments for response within 24 hours.	New Measure	98	98	95
% of City Council meeting minutes drafted, presented for approval and posted to the website by next regular Council meeting	86	99	99	95
% of ordinances codified within 14 business days of effective date	98	98	98	95
% of ordinances/resolutions posted to the public website within 5 business days of approval by the Governing Body	99	99	99	95
% of administrative contracts signed and distributed within three business days	New Measure	95	98	95
% of licenses and/or permits submitted to workflow within 24 hours	New Measure	99	99	95
Number of Business Licenses Approved	426	300	264	N/A
Percentage of Record Custodians completed annual traning	N/A	New Measure	100	100
Number of Special Event Permits Approved	75	83	74	N/A

Goals

→ Provide transparency in Government through the consistent response to legislative needs of the Governing Body and their constituents
→ Consistent and responsive customer service
→ Administer records management training for the City of Topeka to effectively maintain custody of City Documents

CITY MANAGER: COMMUNICATIONS

Accomplishments

→ Successfully conduction 8-week Beginner Spanish course for staff
→ Implemented new voting system for council chambers
→ Began planning and implementation of new media guides for police
→ Completed 4 Behind the Seal videos

Performance Measures

Performance Measure	2022	2023	2024	Target
Social Media Followers	53400	120300	130200	125000
Annual Televised Meetings	107	92	93	100
Unique Marketing Campaigns Highlighting Existing and/or New City Programs	N/A	34	41	40

Goals

→ Reactivate the staff receiving language pay
→ Utilize department drone for content
→ Create more social media highlights of city efforts
→ Create and implement more in-depth annual report for police and fire

OFFICE OF INCLUSIVE COMMUNITIES

The Office of Inclusive Communities (OIC) works to strengthen community connections by supporting programs and initiatives that encourage understanding, belonging, and inclusive practices across the community. The office supports community events, outreach initiatives, educational workshops, and partnerships with local organizations to ensure all neighbors feel seen, heard, and valued. In addition, OIC develops resources and programs that build trust and collaboration throughout the community.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($19,284)	($551,243)	($799,018)	($599,298)
Total	**($19,284)**	**($551,243)**	**($799,018)**	**($599,298)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **Expenses**	**($19,284)**	**($551,243)**	**($799,018)**	**($599,298)**
Personnel	($17,662)	($449,091)	($607,552)	($434,548)
Contractual	($1,510)	($99,984)	($180,216)	($155,000)
Commodities	($112)	($2,169)	($11,250)	($9,750)
Total	**($19,284)**	**($551,243)**	**($799,018)**	**($599,298)**

Changes from 2025 Budget

→ Combined positions of Department Director and Division Director of Community Engagement into 1 FTE which is the Director of Inclusive Communities.
→ Engaging a consultant to perform an ADA assessment ($30,000)
→ In 2026 OIC will start hosting the National Night Out Event ($15,000)

Office of Inclusive Communities

Accomplishments

→ E-blast: Currently, reaching 260 recipients, effectively disseminating valuable resource information throughout the community. The initiative fosters strong engagement and positive feedback, with community partners expressing gratitude for the opportunity to both access and share critical information within their networks.
→ Strengthen community relationships: Continuously building and strengthening relationships with community stakeholders through collaborative initiatives and responsive communication, fostering trust and ongoing partnerships.
→ Youth Engagement: Partnering with community organizations to launch a 2026 Youth Summit and Youth Council, fostering, youth leadership and engagement.

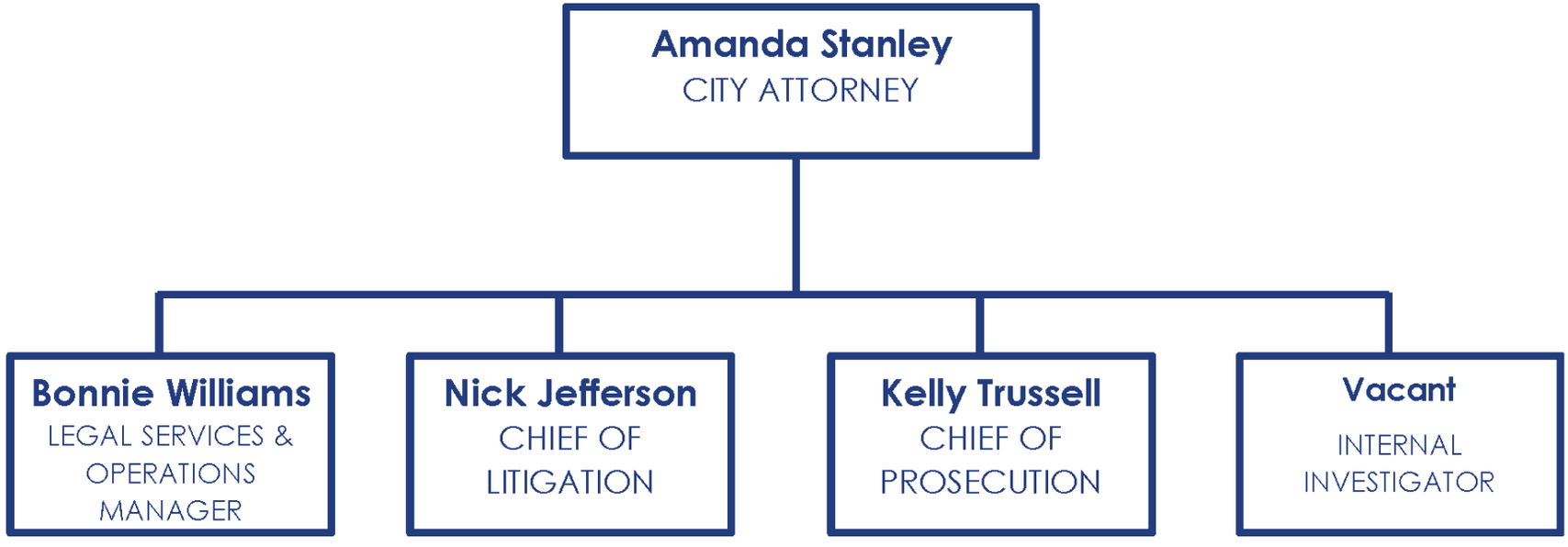
Performance Measures

Performance Measure	2022	2023	2024	Target
# of Community partners related to community building	42	48	50	50
# of Households that received NIA newsletters	31127	31318	40127	30000
# of Neighborhood Walk-n-Talks	3	3	0	N/A
# of Community Events	6	4	10	5
# of neighbors that received CE resource bags	N/A	2368	4278	5000
# of e-blast subscribers	N/A	N/A	New Measure	350
# of TextMyGov Subscribers	N/A	N/A	New Measure	500
# of participants at National Night Out	N/A	N/A	New Measure	750

Goals

→ 311/See Click Fix Integration
→ City of Topeka Spanish Language Training
→ SMS Texting Service Implementation
→ National Night Out Coordination
→ EmpowerHER: Self-Defense Course
→ ADA/ Programming & Web Rule Assessment

CITY ATTORNEY'S OFFICE



The mission of the Legal Department is to provide efficient legal services of the highest standard to the City of Topeka, as embodied by the city manager, governing body, city employees, boards and commissions, to achieve success.

CITY ATTORNEY

The City Attorney's Office provides legal advice and services to the city organization and departments. There are three divisions within the department: Civil Litigation, General Government, and Criminal Prosecution. The Civil Litigation division pursues claims on behalf of the City and defends city officials and employees. The General Government division provides legal advice and representation to the City. The Criminal Prosecution division prosecutes alleged violations of City ordinances in the Municipal Court and appeals in the district and appellate courts.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($1,403,471)	($1,652,780)	($1,817,471)	($1,708,918)
236 - Special Liability	($1,015,460)	($1,501,796)	($1,536,185)	($1,639,785)
Total	**($2,418,931)**	**($3,154,577)**	**($3,353,656)**	**($3,348,703)**

Posting AU	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **City Attorney**	**($1,403,471)**	**($1,652,780)**	**($1,817,471)**	**($1,708,918)**
Personnel	($1,217,510)	($1,384,232)	($1,540,623)	($1,549,958)
Contractual	($163,094)	($242,920)	($248,348)	($131,460)
Commodities	($22,867)	($18,916)	($28,500)	($27,500)
Debt		($6,712)		
⊟ **Special Liability**	**($1,015,460)**	**($1,501,796)**	**($1,536,185)**	**($1,639,785)**
Personnel	($706,582)	($577,525)	($773,296)	($855,835)
Contractual	($304,940)	($918,911)	($755,889)	($776,950)
Commodities	($3,938)	($5,360)	($7,000)	($7,000)
Total	**($2,418,931)**	**($3,154,577)**	**($3,353,656)**	**($3,348,703)**

Changes from 2025 Budget

→ No notable changes

CITY ATTORNEY

Accomplishments

Protecting the City's Legal and Financial Interests
→ **Successfully defended the City in multiple lawsuits**, minimizing liability and safeguarding public resources, 10 cases in District Court, 6 cases in Federal Court, and 1 at the Kansas Court of Appeals, along with managing outside counsel in 6 cases, and various administrative and employment actions.
→ **Drafted ordinance to allow civil litigation** without prior Governing Body approval for tort and contract claims under $35k so that the City may pursue claims for damages to its property or minor contract claims.
→ **Prosecuted numerous code violation cases against LLCs**, resulting in increased property owner compliance.
→ In 2024, the City achieved 203 code violation corrections. As of June 2025, 133 corrections have already been completed, with numbers expected to rise during peak repair months.
→ **Negotiated economic development agreements** that are bringing new businesses and housing opportunities to Topeka.
→ **Served as chief negotiator on HB 2152**, helping preserve over **$1.4 million** in public funds and preventing harmful economic impacts.

Advocating for Our Community at the State Capitol
→ **Testified in opposition to legislation** that would negatively affect Topeka's residents and city operations.
→ **Drafted and introduced legislation** in support of the City's priorities, ensuring our voice is heard in the policymaking process.
→ **Maintained strong relationships with our legislative delegation**, positioning Topeka as a trusted partner on issues facing local governments.

Expanding Public Safety and Victim Services
→ **Enhanced the domestic violence prosecution program**, continuing our responsible use of federal grant funding.
→ **Added a Victim/Witness Coordinator** to ensure more consistent support for survivors—victim engagement is now at an all-time high.
→ **Partnered with the Kansas Coalition Against Sexual and Domestic Violence**, making Topeka a model for domestic violence prosecution statewide through specialized training and best practices.

Reducing Risk and Improving Citywide Training
→ **Identified areas of legal risk,** collaborated with departments and developed citywide trainings to proactively address emerging legal issues, promote compliance, and improve internal processes such as Kansas Open Meetings Act (KOMA), Zoning Enforcement, Legal roles and responsibilities under our form of government, and "When to Call a Lawyer" guidance

→ **Collaborated with HR and Risk Management** to review insurance coverage issues and begin reviewing Workers Compensation issues and risk claims.

Modernizing Our Operations
→ **Implemented a new law practice management system**, increasing efficiency and improving our ability to track and report outcomes.
→ **Updated contract templates** in collaboration with Contracts and Procurement, ensuring modern, compliant agreements across departments.

CITY ATTORNEY

Performance Measures

Performance Measure	2022	2023	2024	Target
Property Maintenance Code Violation Cases Filed	376	387	325	300
Property Maintenance Code Violation Cases Closed with Compliance Obtained	283	229	205	300
Property Maintenance Code Violation Cases Convicted	4	17	46	N/A
Number of Claims Filed Against the City	106	130	219	N/A
Dollar Amount of Claims Sought by Claimant	1.2 million	107 million	12.7 million	N/A
Amount Paid to Claimants by the City	54758	56326	45836	N/A

Goals

Deepen Impact Through Proactive Legal Strategy
→ **Reduce legal risk** through early legal review of city initiatives and expanded staff training on high-liability topics.
→ **Launch Citywide legal bulletins** to flag potential legal issues across departments before they escalate.

Expand Domestic Violence and Victim Services Leadership

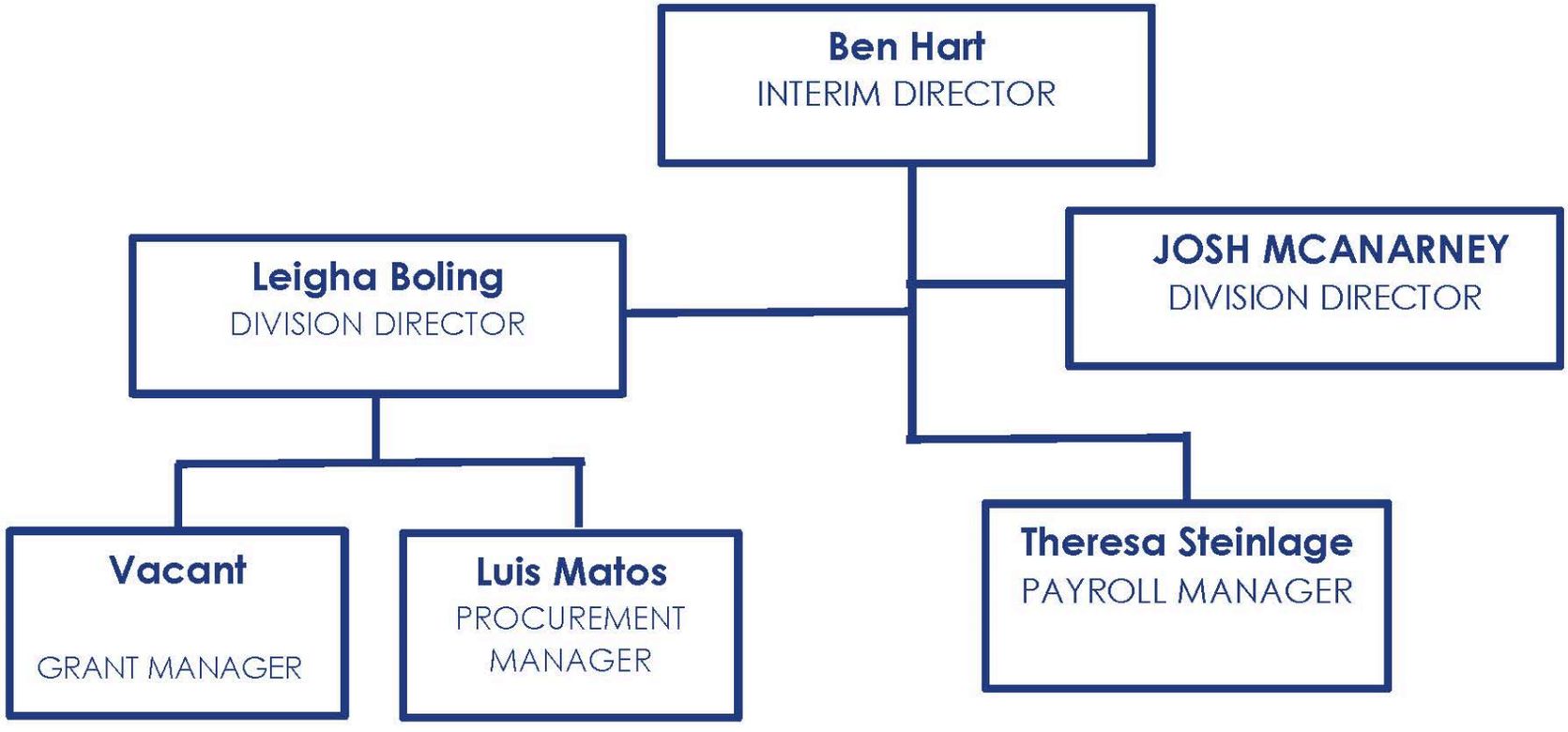
Lead with Legislative Engagement
→ **Advance proactive legislation** on behalf of the City's legislative agenda.

Modernize Legal Operations
→ **Fully integrate the new law practice management system** across all legal teams.

Foster Internal Training and Department Collaboration
→ **Create a citywide "Legal Lunch & Learn" series** for department heads and staff.
→ **Develop a legal onboarding packet and training module** for all new supervisors and department directors.

Support Economic Development with Smart Legal Tools
→ **Standardize legal review processes for economic development agreements** to speed up deal turnaround while protecting the City's interests.
→ **Draft and promote an Economic Incentive Legal Toolkit** for use by both internal staff and potential business partners

FINANCIAL SERVICES



Our mission is to provide accurate, timely, clear and complete financial information and support to city departments, citizens and the community at large.

FINANCIAL SERVICES

The Administrative & Financial Services department includes the Central Accounting, Budget and Performance Management, Payroll, and Contracts and Procurements and Grant Management divisions. This department maintains transparency of City finances and purchases.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($14,867,774)	($6,449,284)	($3,357,199)	($2,715,342)
Total	**($14,867,774)**	**($6,449,284)**	**($3,357,199)**	**($2,715,342)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊖ **Expenses**	**($14,867,774)**	**($6,449,284)**	**($3,357,199)**	**($2,715,342)**
Personnel	($2,271,157)	($2,230,292)	($2,745,707)	($2,251,475)
Contractual	($553,270)	($668,257)	($594,043)	($454,217)
Commodities	($18,355)	($7,123)	($17,450)	($9,650)
Debt	($139,813)	($59,054)		
Other Payments	($11,885,179)	($3,484,558)		$0
Total	**($14,867,774)**	**($6,449,284)**	**($3,357,199)**	**($2,715,342)**

Changes from 2025 Budget

→ Eliminated 1 Accounting Specialist & 1 Procurement Officer

FINANCIAL SERVICES

Accomplishments

→ Began transition to electronic file storage
→ Conducted multiple workshops to educate potential vendors and expand the businesses that contract with the City
→ Revised contract templates to streamline the drafting process for agreements, facilitating a more efficient review by the city's legal department.

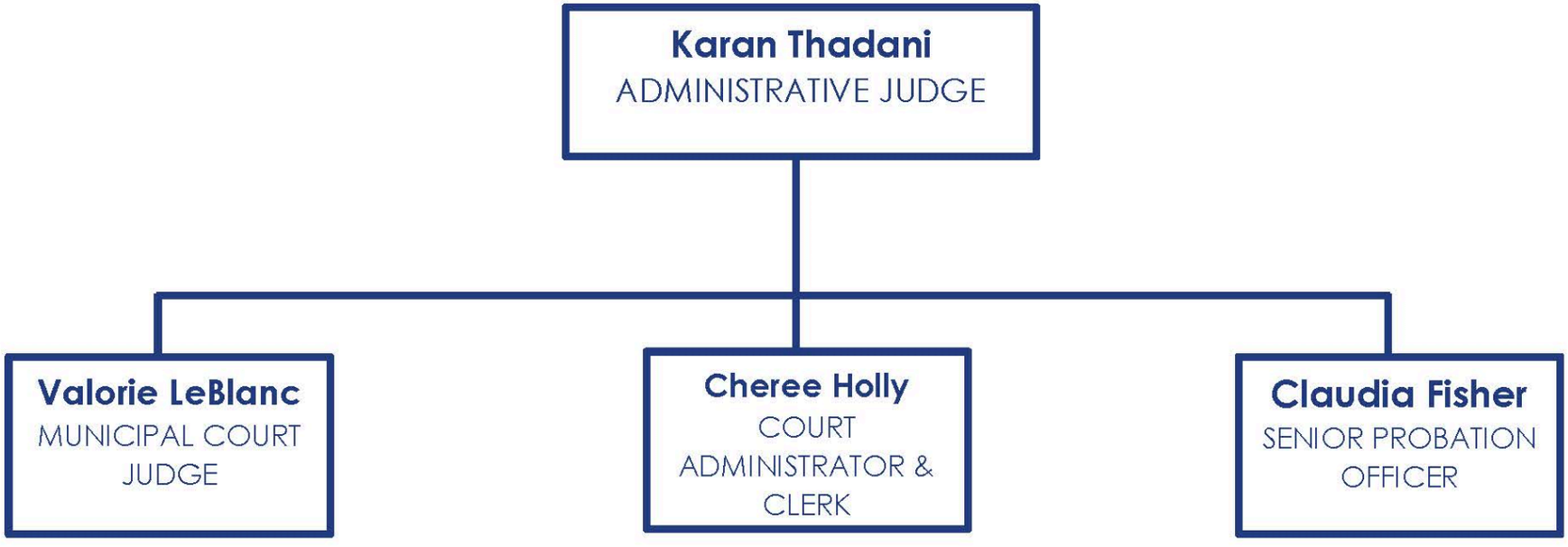
Performance Measures

Performance Measure	2022	2023	2024	Target
Deposits processed	4998	4455	5277	5000
M/W/DBE utilization (%)	45.41	41.095	40.91	40
Diverse vendor spending (%)	6	22.7	19.24	20
Invoices paid	31803	30111	31526	31000
Audit opinion	Unmodified	Unmodified	Unmodified	Unmodified
Number of bid protests	N/A	0	2	0
Number of awarded bids	196	195	178	190
Percentage of time the 2-day standard for uploading the bank ACH file is met	96	96	100	100
Percentage of time federal, state, and KPERS deposits are submitted on time	100	100	100	100
S&P Bond Rating	AA	AA	AA	AA
General fund as % of total budget	27	28	31	20

Goals

→ Successfully navigate the testing and implementation of the new ERP
→ Complete a successful audit
→ Host a workshop for vendors to learn about the City's process for making qualification-based selections that are not based on prices
→ Successfully host a second annual Supplier Diversity Expo with the support of area sponsors and anchor procurement agencies
→ Develop more specification templates that City staff can use to be more efficient when building specifications for bids on materials or services

MUNICIPAL COURT



The Topeka Municipal Court, through its judges and staff, adjudicates traffic infractions and misdemeanor offenses alleged to have occurred within the Topeka city limits pursuant to applicable provisions of City Ordinance, various state laws and court rules and collects fines and fees.

MUNICIPAL COURT

The Municipal Court handles traffic infractions and misdemeanor offenses. The Probation division provides supervision to defendants for various misdemeanor offenses as well as tracks community service and house arrest defendants.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($1,700,440)	($1,880,330)	($2,166,015)	($2,198,651)
Total	**($1,700,440)**	**($1,880,330)**	**($2,166,015)**	**($2,198,651)**

Posting AU	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **Municipal Court**	**($1,457,633)**	**($1,535,252)**	**($1,771,269)**	**($1,765,745)**
Personnel	($1,081,211)	($1,067,564)	($1,276,060)	($1,204,242)
Contractual	($366,675)	($459,306)	($483,209)	($423,203)
Capital Outlay	($758)	($421)	($2,500)	($131,500)
Commodities	($8,989)	($7,962)	($9,500)	($6,800)
⊟ **Probation**	**($242,807)**	**($345,078)**	**($394,746)**	**($432,906)**
Personnel	($188,402)	($286,753)	($328,636)	($417,556)
Contractual	($53,175)	($56,725)	($64,110)	($13,350)
Commodities	($1,229)	($1,599)	($2,000)	($2,000)
Total	**($1,700,440)**	**($1,880,330)**	**($2,166,015)**	**($2,198,651)**

Changes from 2025 Budget

→ Purchase of Digital Ticketing System ($130,000)
→ Increase in Public Defender Contract ($145,550)

MUNICIPAL COURT

Accomplishments

→ Doubled participants in mental health court from previous years- added domestic battery cases into court program
→ Completed majority of HVAC renovations in Municipal Court, judges and other staff have returned after being temporarily stationed in City Hall
→ Completed HVAC renovation on 1st floor of City Hall, Probation division moved back from basement, installed lockers, purchased metal detectors, and updated office appearance to better serve probationers and make safety a priority for officers
→ Implemented new Senate Bill 500 changes
→ Doubled amount of cases wherein we waived reinstatement fees to aid defendants in getting their licenses back
→ Finalized 3-year contract with different law firm for court-appointed counsel
→ Passed Data Quality Audit performed by KHP on 4/25/2025
→ Attended Municipal Judges conference, Judge Thadani elected as vice-president
→ Both court administrators attended KACM Conference
→ Cut down time defendants spent in custody on domestic cases by creating a pre-trial docket
→ Updated bond supervision and probation order documents and procedures

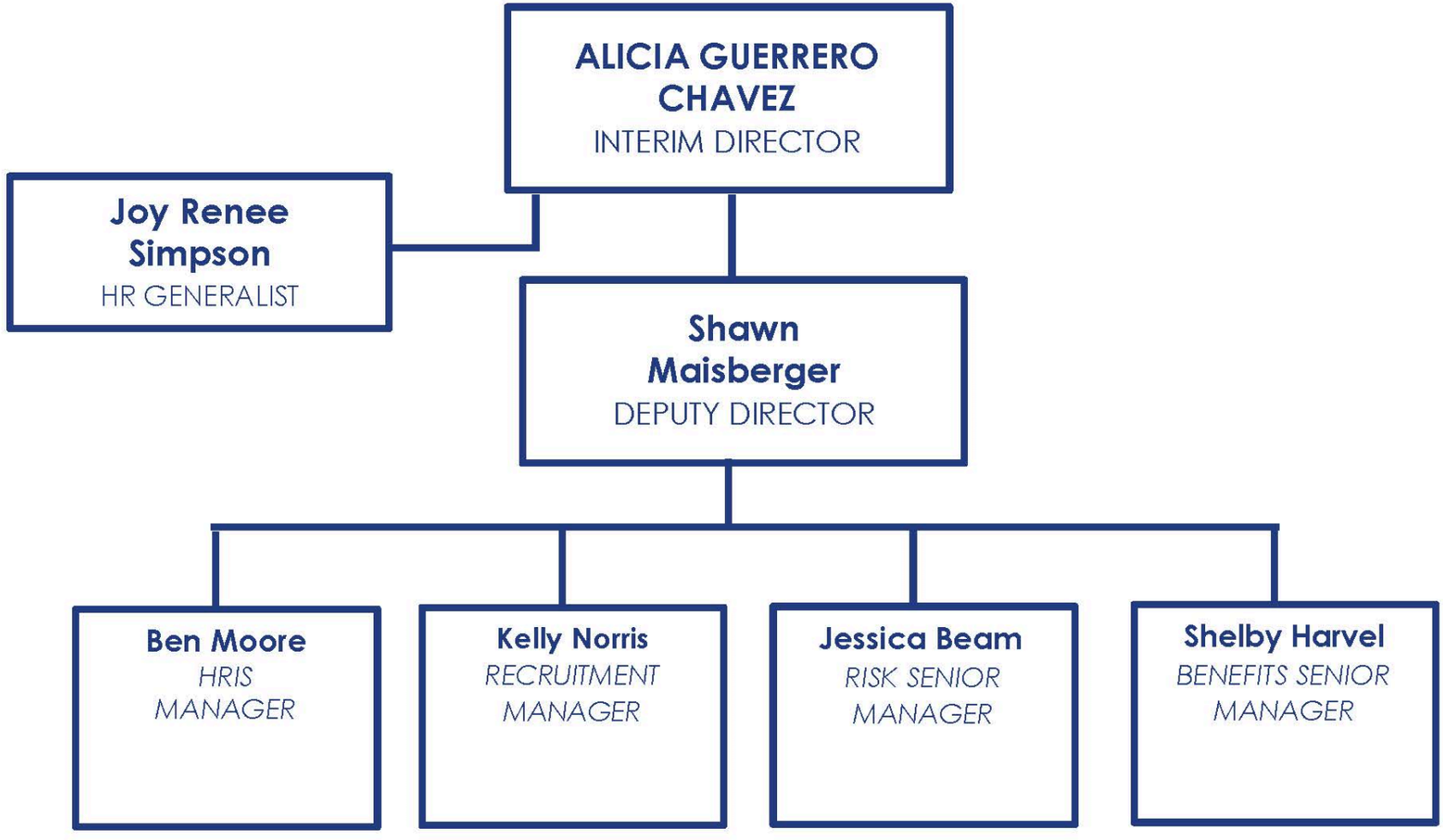
Performance Measures

Performance Measure	2022	2023	2024	Target
# of referrals completed	21	35	30	25
# of admissions into program	8	10	20	10
% of cases scheduled for Trial brought before the Court within 60 days		100	100	100
% of cases scheduled for Arraignment brought before the Court within 45 days		90	95	95
# of Community Service hours	N/A	200.5	200	200

Goals

→ Continue to monitor in-custody defendants and trial dockets to reduce monthly jail costs
→ Fully staff Clerk's Office, two Court clerk II positions currently vacant
→ Full staff Probation by hiring Probation Officer I
→ Revise and update Administrative Hearing procedures
→ Finish last portion of HVAC needed for Municipal court in 1st floor courtroom
→ Complete and update Probation policy and procedures
→ Restructure files in Probation on F-Drive
→ Update Probation training manual

HUMAN RESOURCES DEPARTMENT



The Human Resources Department embraces the City of Topeka's mission by delivering core administrative services that attract, support, enhance, develop and retain a superior and diverse workforce.

HUMAN RESOURCES

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

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($1,546,103)	($1,831,171)	($2,137,214)	($2,337,722)
Total	**($1,546,103)**	**($1,831,171)**	**($2,137,214)**	**($2,337,722)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **Expenses**	**($1,546,103)**	**($1,831,171)**	**($2,137,214)**	**($2,337,722)**
Personnel	($924,448)	($1,165,009)	($1,213,194)	($1,656,805)
Contractual	($581,363)	($639,322)	($888,720)	($593,267)
Commodities	($40,292)	($26,841)	($35,300)	($87,650)
Total	**($1,546,103)**	**($1,831,171)**	**($2,137,214)**	**($2,337,722)**

Changes from 2025 Budget

→ Eliminated the practice of paying employees out of risk funds (Workers Comp & Health Insurance Fund; HR did not add FTEs)
→ Eliminated 1 Senior Human Resource Specialist

HUMAN RESOURCES

Accomplishments

→ Completed the initial HRM module phase of the Tyler-Topeka Together project
→ Completed RFP process for City Healthcare Plan & Benefit package
→ Piloted new training for Hiring Managers
→ Onboarded 2 full-time Engineer positions
→ Welcomed 11 Interns/Externs through the 2nd year of City's formal Internship Program
→ Collaborated with Legal to successfully sponsor 2 employees selected in the H1-B visa lottery
→ Maintained 100% pass rate through City's CDL program, 22 employees total
→ Job Description updates
→ On track to complete restructure of Personnel Manual

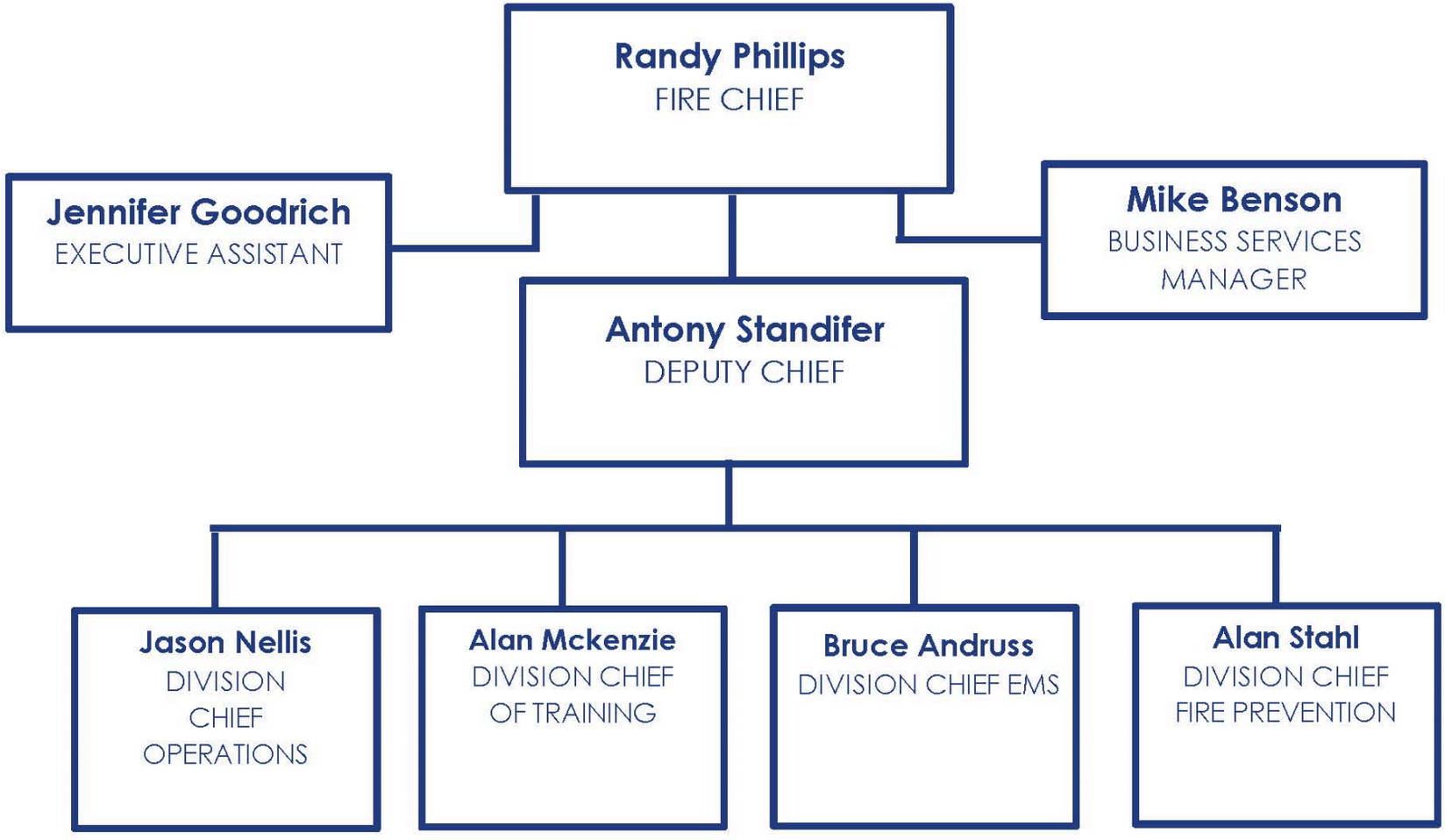
Performance Measures

Performance Measure	2022	2023	2024	Target
Annual Retirements	35	34	27	30
Annual Turnovers	180	166	186	130
New Hires successfully onboarded	New Measure	224	195	175
Employees Attended Training and Education Opportunities	960	750	600	650

Goals

→ Fully complete & implement Tyler – Topeka Together ERP HRM module
→ Develop management training program
→ In collaboration with departments review and update position descriptions to ensure an accurate
reflection of current organizational needs regarding minimum qualifications
→ Develop an improved repository system for job descriptions

FIRE DEPARTMENT



Our mission is to save lives and protect property by providing excellence and leadership in fire, rescue, emergency medical response, fire prevention and public education.

FIRE

The Fire department supplies fire and medical services throughout the City of Topeka. The Fire Administration division provides customer service and resources to support the Fire department. The City's Fire Prevention, Training, Operations, and Emergency Medical Services (EMS) divisions aid in maintaining security throughout City neighborhoods.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($32,881,490)	($36,281,139)	($38,861,952)	($37,328,356)
Total	**($32,881,490)**	**($36,281,139)**	**($38,861,952)**	**($37,328,356)**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊖ **Expenses**	**($32,881,490)**	**($36,281,139)**	**($38,861,952)**	**($37,328,356)**
Personnel	($29,391,949)	($31,577,970)	($34,244,133)	($34,334,355)
Contractual	($2,457,564)	($3,342,815)	($3,554,220)	($1,785,551)
Commodities	($822,255)	($919,572)	($993,600)	($968,450)
Capital Outlay	($9,228)	($72,404)	($70,000)	($240,000)
Debt	($200,494)	($368,379)		
Total	**($32,881,490)**	**($36,281,139)**	**($38,861,952)**	**($37,328,356)**

Changes from 2025 Budget

→ Purchasing Compressors ($240,000)

FIRE

Accomplishments

Fire Administration
→ Assisted with review of TFD budget structure and made suggestions for more accurate tracking of budgetary resources.
→ Assisted with the design and implementation of the city's new ERP software.
→ Continued review of all TFD policies and procedures in Lexipol software system to increase overall department efficiencies.
→ Completed the plans for the remodel of Fire Station 9

Fire Prevention
→ Permit all mobile food vendors operating within city limits
→ Inspect 90+% of apartments with interior/common corridors
→ Inspect 95% of all assembly occupancies with an occupant load of >300
→ Inspected all food trucks with a city license
→ Had 14 Girls graduate from Camp Courage, as well as 20 people in the department's Citizens Academy

Training Division
→ Hosted KS Fire and Rescue Training Institute IFSAC Certification Courses
→ 7 new firefighters graduated from the recruit academy, with an additional 5-7 scheduled this fall
→ Delivered various Hands-On-Training opportunities, including "real world" training at Washburn's Benton Hall
→ Increased the number of certified HazMat Technicians by 6

Fire Operations: Suppression

→ Delivery of two new fire apparatus
→ Install smoke detectors in 262 homes
→ Increased Blue Card certification to all personnel with the rank of Lieutenant or higher
→ Complete Senior Captain training for incident command

EMS Division
→ Completed AEMT training for 5 personnel, and Paramedic training for 1 person
→ Converted 2 BLS (Basic Life Support) Engine Companies to ALS (Advanced Life Support) Companies
→ Provided CPR Instructions for the entire department
→ Established Case Review process and method to begin gathering data from ePCRs

FIRE

Performance Measures

Performance Measure	2022	2023	2024	Target
Total number of inspections in apartment buildings	321	307	143	150
Successful completion of all plans reviews in accordance with time constraints established as part of overall city review	685	569	778	575
Number of arson fires within the city	85	51	44	35
Clearance rate of arson cases investigated within the city	N/A	New Measure	0.27	0.4
Number of investigation personnel with law enforcement certification	1	2	3	4
Citizen's Academy			20	20
Number of requests for fire extinguisher training within the community	0	2	17	25
Number of USD 501 schools receiving fire safety program education	2	4	17	15
Number of recertification hours completed for EMS certifications for TFD personnel	3046	3730	4547	4000
Completion of TFD recruit academy for new hires	14	15	19	18
Total Number of Training Hours Delivered	59012	58372	60486	60000
Average “chute time” of TFD units to emergent calls of all types	N/A	New Measure	96 seconds	90 seconds
Average “response time” of TFD units to emergent calls of all types	N/A	New Measure	322 seconds	240 seconds
Total number of fatalities related to fires	N/A	6	4	0
Number of duty related injuries to suppression personnel	N/A	30	19	0
Personnel in the Officer Development Program	0	15	15	15
Total response time of less than 480 seconds to Delta/Echo ALS level calls	N/A	New Measure	N/A	>90%
Number of personnel certified to the AEMT and/or Paramedic level	N/A	21	27	27
Total time to start emergency treatment from dispatch time	N/A	New Measure	In Development	
Average response time of TFD units to emergent level BLS calls	374 seconds	305 seconds	285 seconds	285 seconds
Total time to start treatment from dispatch time	N/A	New Measure	In Development	

FIRE

Goals

Fire Administration
→ Finalize the review of all TFD policies and procedures through the Lexipol software system to increase overall department efficiencies
→ Assist with other city departments in the transition of various new software being implemented
→ Complete remodel of fire station 10
→ Continue recruiting and retention efforts to ensure a workforce more reflective of the community.

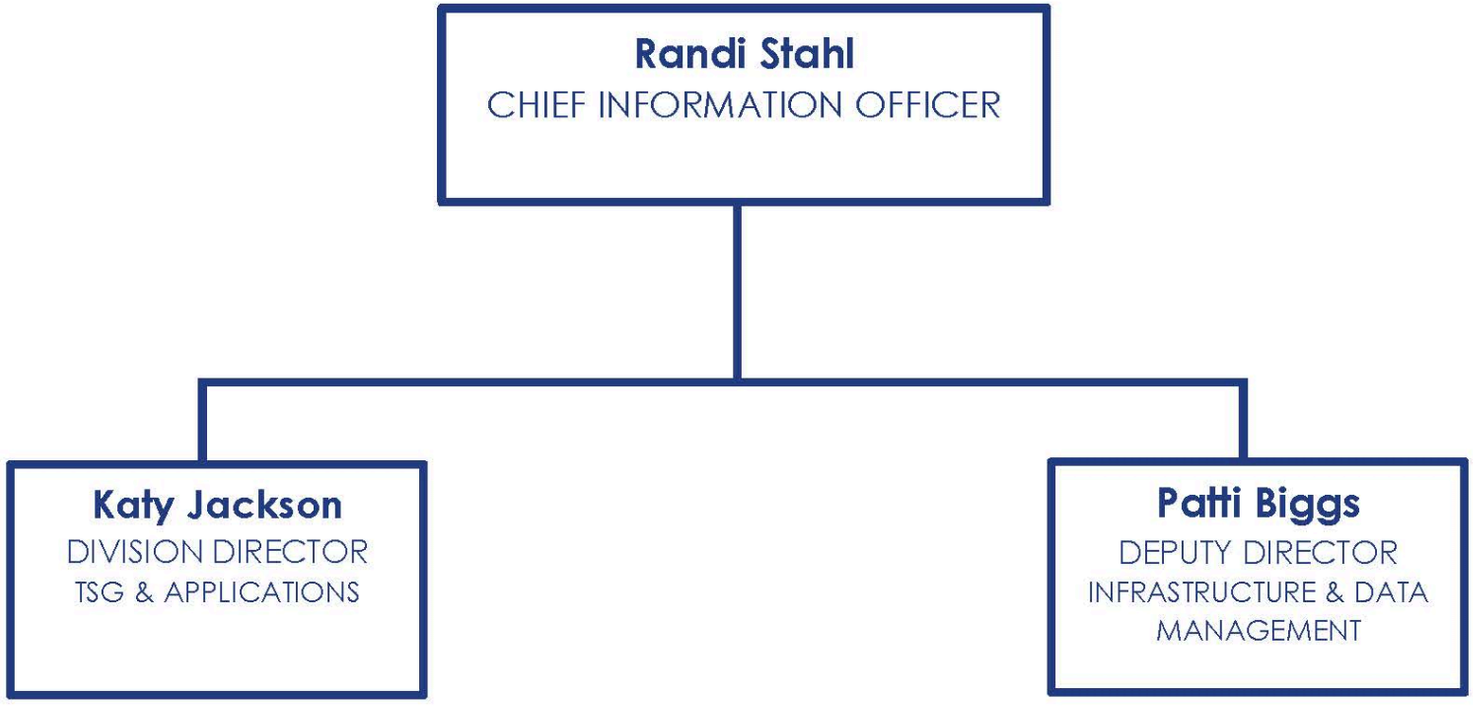
Fire Prevention
→ Begin Fire Operational Permit issuance for commercial occupancies
→ Begin Fire Construction Permit issuance for commercial occupancies
→ Transition the fire investigations division to the new state required reporting system
→ Implement Tyler Enterprise Permitting and Licensing
→ Expand Public Education to various organizations within the city

Training Division
→ Continue Hosting KFRTI Certification Courses
→ Implement Career Path Program
→ Increase training opportunities for Special Operations
→ Continue to provide training to meet all requirements including ISO

Fire Operations: Suppression
→ Reduce average “turn out times” on all emergent calls
→ Continue to increase the number of TFD personnel certified in Blue Card Incident Management System
→ Reduce number of duty related injuries to fire personnel
→ Decrease number of apparatus accidents

EMS Division
→ Convert another current BLS fire company to ALS response level
→ Provide training for 6 additional AEMTs and 1 additional Paramedic
→ Improve reporting of CPR and defibrillation in ePCRs to increase data accuracy
→ Finalize inventory management program for EMS supplies

INFORMATION TECHNOLOGY



The Information Technology Department is responsible for all Telecommunications, Computing and Business System functions and to provide critical information systems and services of the highest quality to assure availability of accurate, reliable, and timely information necessary for the support and operation within the computing enterprise of the City of Topeka.

INFORMATION TECHNOLOGY

The Information Technology Department provides IT services to all City departments through three divisions: Business Systems, Computing, and Telecommunications. Business Systems handles application support, data analytics, web development, and backend services. Computing manages networking, computer systems, help desk support, servers, storage, and cybersecurity. Telecommunications oversees fiber optics, cabling, leased circuits, and telephone systems.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **613 - Information Technology**	**($899,191)**	**($1,692,441)**	**$254,510**	**$350,064**
Revenues	$4,134,913	$5,970,956	$6,957,278	$7,281,070
Expenses	($5,034,103)	($7,663,396)	($6,702,768)	($6,931,006)
Total	**($899,191)**	**($1,692,441)**	**$254,510**	**$350,064**

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **Revenues**	**$4,134,913**	**$5,970,956**	**$6,957,278**	**$7,281,070**
Fees For Service	$4,099,793	$5,936,379	$6,922,927	$7,246,719
Franchise Fees	$34,552	$34,352	$34,351	$34,351
Miscellaneous	$568	$225		$0
⊟ **Expenses**	**($5,034,103)**	**($7,663,396)**	**($6,702,768)**	**($6,931,006)**
Debt	($762,894)	($995,467)		
Other Payments	($0)			
Commodities	($22,641)	($28,902)	($76,060)	($6,802)
Capital Outlay	($46,902)	($848)		($185,000)
Personnel	($2,047,283)	($3,653,979)	($3,127,063)	($3,352,285)
Contractual	($2,154,383)	($2,984,201)	($3,499,645)	($3,386,919)
Total	**($899,191)**	**($1,692,441)**	**$254,510**	**$350,064**

Changes from 2025 Budget

→ Added 1 Deputy Director of Cyber-Security
→ Added Scanning Software ($40,000)
→ Purchase of Tyler Dig-Ticket System ($185,000)

INFORMATION TECHNOLOGY

Accomplishments

→ Upgraded GIS software and maps to increase capability of decision making for infrastructure projects within the city
→ To be completed by October 2025, Microsoft Windows and Microsoft 365 will be fully deployed for all staff in all areas of the city
→ Continue to migrate required retention of data in on-premises file storage (to OneDrive) when applicable.
→ Continuity of operations, disaster recovery and security approach work is on-going
→ ERP/Work Order software to kick off in Q3 of 2025
→ Work toward ERP implementation for finance, HR, permitting and licensing to include better reporting and will be implemented in phases aligned for each module
→ Updated the long-term IT Strategic Plan with short and long-term objectives that address the vision of the city and describes the desired outcomes of the IT Department
→ Continued to evaluate and gain efficiencies, address the diverse community and staff needs, considered cost
controls, limited staffing, and best practices from city governments in all facets of data management, infrastructure, application management/development, security, and accessibility. Found over $400,000 in IT savings and additional cost avoidances.

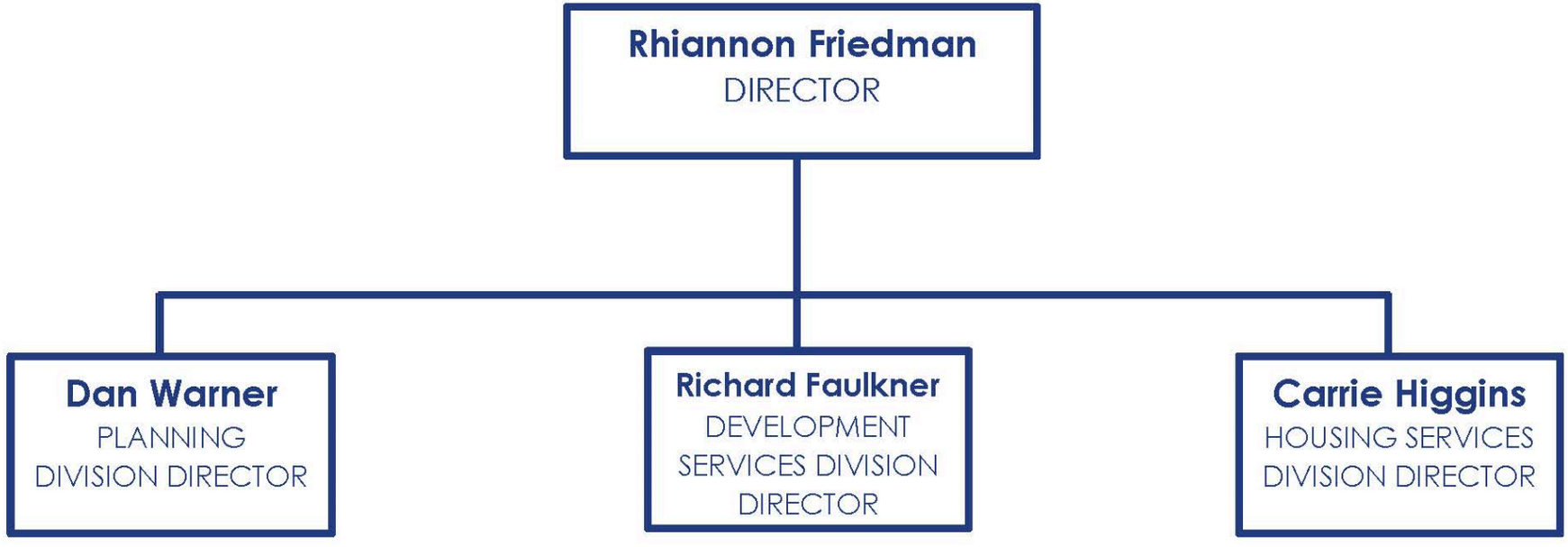
Performance Measures

Performance Measure	2022	2023	2024	Target
Complete migration to OneDrive	N/A	N/A		Completed
ERP Implementation Plan Document creation	N/A	N/A		Completed
Number of support tickets resolved	N/A	N/A	5099	In Development
Deploy Permitting & Licensing Module	N/A	N/A		In Development
Deploy First & Second Phase of ERP	N/A	N/A		In Development
Published IT Department Strategic Plan	N/A	N/A		Completed

Goals

→ Deploy Permitting and Licensing Module
→ Deploy First & Second Phase of ERP

PLANNING AND DEVELOPMENT



PLANNING & DEVELOPMENT

The Planning & Development Department is composed of three divisions: Planning, Development Services, and Housing Services. Together, they support future land development, licensing and permitting, and the social services needs of the community. The Planning division focuses on comprehensive planning, current planning, and transportation planning. Development Services oversees permits, inspections, and licensing. Housing Services manages housing development, homeless programs, and other social services.

Department Budget History

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
101 - General Fund	($2,749,575)	($3,696,895)	($4,290,577)	($3,929,609)
700 - Hud Grants	($5,877,614)	($5,781,079)	($3,850,493)	($3,854,820)
710 - Other Grants	($977,217)	($1,414,983)	($979,036)	($899,215)
Total	**($9,604,406)**	**($10,892,958)**	**($9,120,106)**	**($8,683,644)**

Fund Search	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ **101 - General Fund**	**($2,749,575)**	**($3,696,895)**	**($4,290,577)**	**($3,929,609)**
Personnel	($2,406,747)	($3,073,888)	($3,537,366)	($3,618,429)
Contractual	($315,797)	($598,502)	($603,382)	($280,681)
Commodities	($27,031)	($22,280)	($31,900)	($30,500)
Debt		($2,224)		
Capital Outlay			($117,929)	$0
⊟ **700 - Hud Grants**	**($5,877,614)**	**($5,781,079)**	**($3,850,493)**	**($3,854,820)**
Contractual	($4,842,712)	($4,877,881)	($2,780,714)	($2,786,708)
Personnel	($1,030,764)	($900,026)	($1,065,279)	($1,063,112)
Commodities	($4,138)	($3,173)	($4,500)	($5,000)
⊟ **710 - Other Grants**	**($977,217)**	**($1,414,983)**	**($979,036)**	**($899,215)**
Contractual	($764,491)	($1,201,867)	($608,198)	($607,625)
Personnel	($210,176)	($201,331)	($370,038)	($290,790)
Commodities	($2,551)	($11,786)	($800)	($800)
Total	**($9,604,406)**	**($10,892,958)**	**($9,120,106)**	**($8,683,644)**

Changes from 2025 Budget

→ Removed 1 Trade Inspector and 1 Office Specialist

PLANNING & DEVELOPMENT

Accomplishments

Housing Services Division
→ Implemented Clarity HMIS in alignment with Built for Zero
→ Launch $4M HUD Lead Hazard Grant Program
→ Impact Avenues participation in the Pilot One Stop Shop Homeless Resource Center at Let's Help
→ Implemented Softdocs – allowing for real-time digital inspection data
→ Updated all MOUs with Partner Agencies for Continuum of Care HUD Grant

Planning Division
→ Completed updates to Density and Dimensional changes to Zoning Code
→ Completed Pedestrian Master Plan Project
→ Completing 10-year update to the 2040 Land Use & Growth Management Plan
→ Completed East Topeka Development Plan
→ Secured award of $500k EPA Brownfield Planning Grant
→ Monroe School Overlay District – World Heritage Nomination
→ Moving Permitting software from CityWorks to Tyler ERP
→ Successful transfer of Land Bank parcel to private developer for creating of affordable housing project.
→ Launched Affordable Housing Trust Fund (AHTF) and convened AHTF Review Committee
→ Updated City Incentive policies including RHID, TIF, and CID

Development Services Division
→ Adoption of the 2024 Uniform Plumbing Code, and Uniform Mechanical Code
→ Fully implemented change to bi-annual licensing renewals
→ Maintained standard of 99% of inspections completed as scheduled
→ Moving Licensing software from CityWorks to Tyler ERP

PLANNING & DEVELOPMENT

Performance Measures

Performance Measure	2022	2023	2024	Target
Rapid Rehousing - Households served	53	36	46	40
Homelessness Prevention- Households served	69	65	31	75
Shelter Plus Care- Households served	530	430	244	400
Accessibility modifications - number of homes	25	26	19	25
Exterior Rehab - number of homes	1	1	1	5
Emergency Rehab - number of homes	42	50	31	55
Major Rehab - number of homes	1	3	6	9
TOTO- Number of newly owned homes receiving rehab	6	6	6	10
CHDO - number of new duplexes for rentals	2	3	3	1
Infill - number of new duplexes for rentals	1	1	1	1
Weatherization - number of homes	20	28	28	30
Voluntary Demolition - number of homes	1	1	5	5
Number of renters receiving deposit assistance	71	53	28	50
Property Code Repairs - number of homes	16	24	14	12
Credit Counseling - number of households served	156	156	355	200
Neighborhoods and Properties Surveyed and Adopted as Historic Districts or Neighborhood Conservation Districts (NCD)	150	65	175	169
Miles of Bikeways	79	97	82	105
Miles of Sidewalks	726	747	831	750
Miles of Separated Bikeways	28	32	21	45

PLANNING & DEVELOPMENT

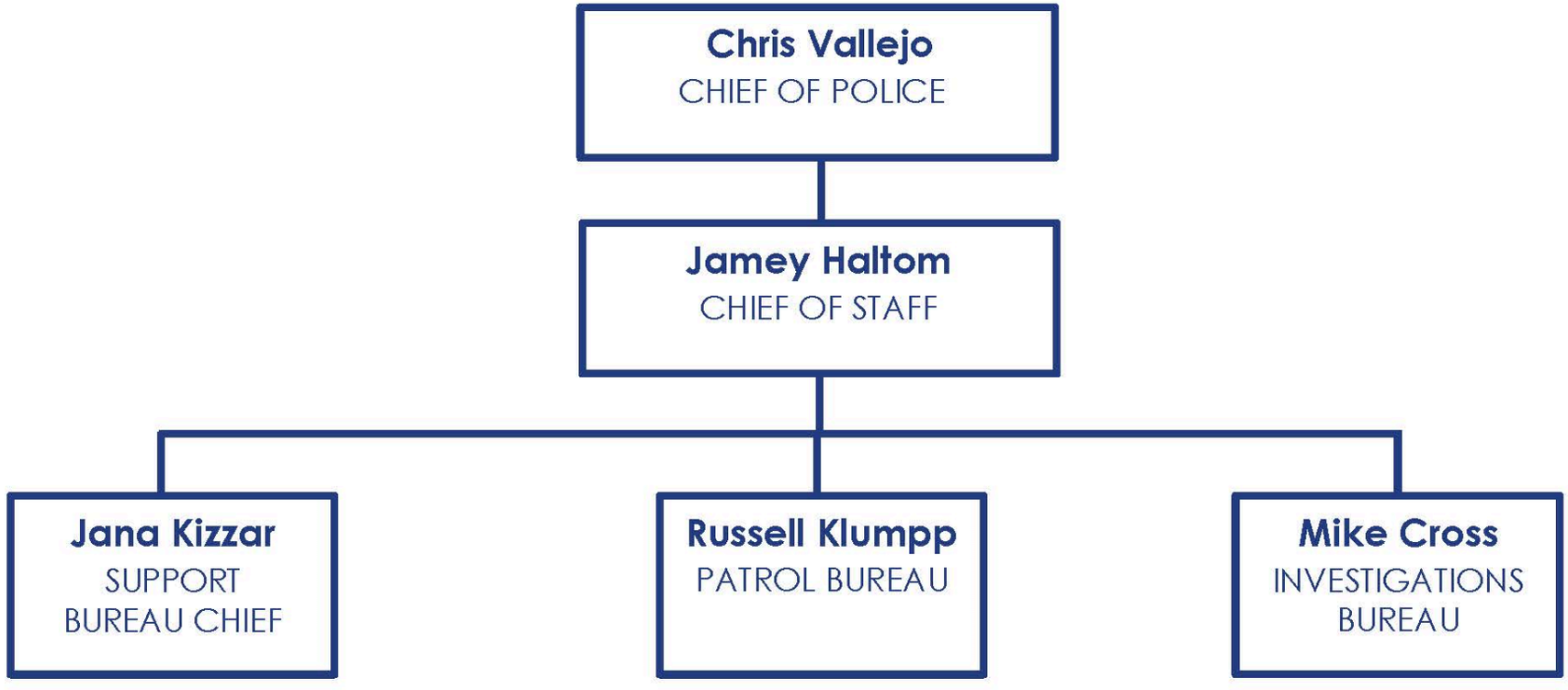
Goals

Housing Services Division
→ Continuing transition of EAS to Built for Zero
→ Continuing to implement findings of Homeless Innovation Project
→ Complete 5-year Consolidated Action Plan 2026 – 2030
→ Update analysis of impediments related to 5-year Con Plan

Planning Division
→ Completed Missing Middle text amendments to the zoning code
→ Finalize updates to Parking Code
→ Implement EPA Brownfield Planning Grant
→ Update of Brick Sidewalk Policy
→ Continue to promote affordable housing development through tools like Land Bank, RHID, NRP, and Affordable Housing Trust Fund
→ Identify sustainable funding source for Affordable Housing Trust Fund
→Streamline incentive-based program workflows
→ Publish 5-year update of Citywide Housing Study

Development Services Division
→ Adoption of the 2024 International Building Code and International Residential Code
→ Launch of Tyler Enterprise Licensing & Permitting portal.
→ Implement IG Inspect iPad tool allowing for real-time inspection data
→ Staff trade boards to full capacity

POLICE DEPARTMENT



The Topeka Police Department is committed to providing a safe environment for citizens who live, work and play in our capital city. We will constantly evaluate and improve our efforts to partner with our community with the goal of improving the quality of life in Topeka, Kansas.

POLICE

The Police department maintains safety and prevents criminal activity throughout the City of Topeka. The Police department's Office of the Chief of Police maintains the overall integrity and security of the department. The department also runs several other divisions including Investigations, Patrol, Support and the division of Property Maintenance Unit.

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget ▲
⊟ **101 - General Fund**	**($45,214,067)**	**($49,877,076)**	**($57,256,993)**	**($55,294,140)**
Police Department	($42,839,436)	($47,392,888)	($54,500,451)	($52,693,748)
Neighborhood Relations/Code Enforcement	($2,374,631)	($2,484,187)	($2,756,542)	($2,600,391)
Total	**($45,214,067)**	**($49,877,076)**	**($57,256,993)**	**($55,294,140)**

Department Name	2023 Actuals	2024 Budget	2025 Budget	2026 Budget ▲
⊟ **Police Department**	**($42,839,436)**	**($47,392,888)**	**($54,500,451)**	**($52,693,748)**
Personnel	($35,837,099)	($39,214,691)	($45,382,436)	($46,739,172)
Contractual	($4,279,307)	($5,401,758)	($5,910,134)	($3,123,345)
Commodities	($2,058,002)	($2,197,199)	($2,328,029)	($2,080,698)
Capital Outlay	($665,029)	($579,240)	($879,852)	($750,533)
⊟ **Neighborhood Relations/Code Enforcement**	**($2,374,631)**	**($2,484,187)**	**($2,756,542)**	**($2,600,391)**
Personnel	($1,271,511)	($1,464,824)	($1,576,251)	($1,559,994)
Contractual	($926,300)	($963,363)	($996,616)	($865,570)
Capital Outlay	($102,929)		($103,635)	($95,000)
Commodities	($73,891)	($56,000)	($80,040)	($79,827)
Total	**($45,214,067)**	**($49,877,076)**	**($57,256,993)**	**($55,294,140)**

Changes from 2025 Budget

→ Adding Staffing Study ($150,000)
→ Lexipol ($40,000)
→ Added 2 Civilian FTEs for PAL
→ Added 1 Civilian FTE for TCALC
→ Added 3 FTEs Civilian Positions for Crime Scene Investigations Unit

POLICE

Accomplishments

→ Creation of Police and Community Together (PACT) Initial Pilot Program to address violent crime and include a public engagement component
→ Partner with RTI to conduct research on historic crime trends in Topeka, including community engagement and internal stakeholder component
→ Established positive relationships with CIVIC in support of Community Violence Interruption (CVI)
→ Partnering with Topeka JUMP, offering collaboration and data sharing

Performance Measures

Performance Measure	2022	2023	2024	Target
Attendance of Command Staff at community meetings	454	640	405	N/A
Number of Individuals Tested (Written Police Officer Test)	93	90	73	N/A
Number of Individuals Tested (Police Officer Physical Abbilities Test - POPAT)		40	73	N/A
Number of volunteer hours	6772.95	6694.25	6202	6500
Homicide Clearance Rate (%)	78	80	73	N/A
Rape Clearance Rate (%)	19	17	11	N/A
Non-Fatal Shooting Clearance Rate	33	19	16	N/A
Burglary Clearance Rate (%)	12	12	11	N/A
Robery Clearance Rate (%)	29	39	25	N/A
Theft Clearance Rate (%)	12	12	13	N/A
Number of calls for service	84716	88024	83877	N/A
Number of calls for service - Animal Control	4890	5040	5414	N/A
Number of Accidents related to Driving Under the Influence (DUI)	108	85	74	N/A
License Plate Reader: Measuring Number of Confirms		33	10	N/A
License Plate Reader: Measuring Number of Reads		915308	1334844	1000000 +
Number of firearms test fired	570	531	539	N/A
Number of NIBIN leads	138	331	579	N/A
Number of City ID’s issued	630	997	1003	N/A
Number of mental health service calls responded to	1525	1616	1564	N/A

POLICE

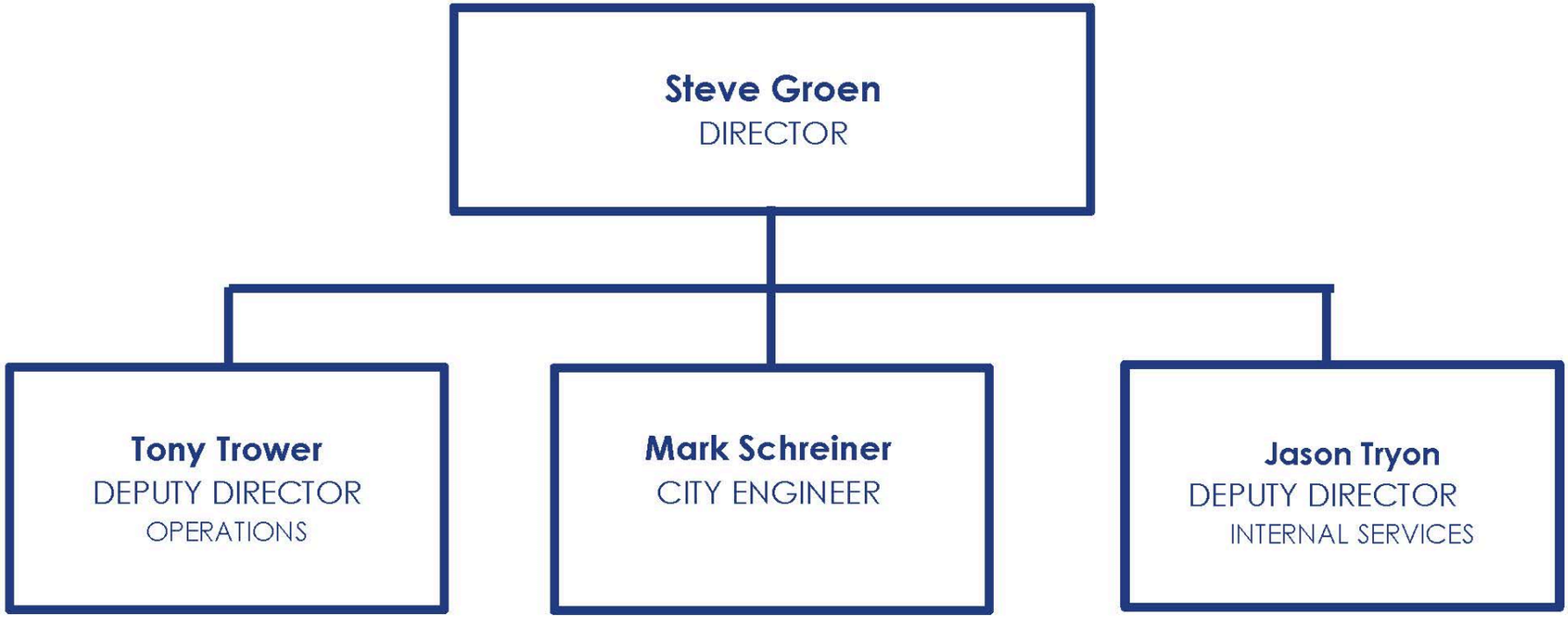
Performance Measures Continued

Performance Measure	2022	2023	2024	Target
Number of abatements (PMU)	1019	1031	1731	N/A
Demolitions (Structures Under Contract or in the Demolition Bid Process) (PMU)	24	17	12	N/A
Number of inspections (PMU)	18146	15447	19260	N/A
Properties Brough Back to Voluntary Compliance (PMU)	3269	3267	4639	N/A
Number of PMU criminal cases referred to the City Attorney's Office	262	320	476	N/A
Cases closed at courtesy	34	58		46
Cases closed at violation	14	27		21
Cases closed at court	1	0	0	3

Goals

→ Outreach to Washburn University to assist in adding an evaluation component for TPD's Training Academy curriculum and adult learning concepts
→ Enhance community engagement
→ Strengthen relationships with external research institutions
→ Strengthen relationships with external Federal, State, and County partners for enhanced intelligence sharing
→ Reduce Violent Crime

PUBLIC WORKS



Our mission is to enhance the community by providing and maintaining quality infrastructure and public services. Our vision is to create an environment conducive to the development of sustainable economic growth that will improve the quality of life for future generations.

PUBLIC WORKS

The Public Works department runs several divisions to help maintain and construct infrastructure in the City. The Administration division operates and maintains the City's infrastructure including streets, parking, traffic signals, signs and markings, forestry, bridges, city facilities, and fleet services. The Engineering division reviews and administers all public street improvement projects, inspects work performed in each public right-of-way, maintains and controls all survey data within the city, and manages the city bridge inspection and maintenance program.

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
101 - General Fund	($6,790,654)	($8,335,471)	($8,350,043)	($7,626,421)
275 - 0.5% Sales Tax (Jedo Proj)	($7,356,405)	($15,244,820)	($9,798,500)	($10,002,811)
276 - Federal Funds Exchange	($499,400)	($3,750,000)	($2,215,000)	($1,550,000)
291 - Special Street Repair	($6,165,267)	($8,208,806)	($8,274,449)	($7,781,698)
292 - Sales Tax Street Maint	($17,440,245)	($32,660,128)	($28,124,454)	($28,468,024)
601 - Public Parking	($3,422,344)	($3,079,418)	($2,803,494)	($3,157,281)
614 - Fleet Management	($2,473,338)	($3,934,274)	($3,664,128)	($2,310,635)
615 - Facilities Operations	($3,017,618)	($3,657,295)	($3,509,272)	($3,555,688)
Total	**($47,165,269)**	**($78,870,211)**	**($66,739,340)**	**($64,452,558)**

Main Type	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
⊟ **Expenses**	**($47,165,269)**	**($78,870,211)**	**($66,739,340)**	**($64,452,558)**
Contractual	($33,788,492)	($46,233,796)	($47,795,766)	($45,592,215)
Personnel	($10,843,698)	($12,772,627)	($12,925,646)	($14,152,992)
Commodities	($1,302,095)	($3,805,120)	($2,209,277)	($2,292,088)
Other Payments	$10,409	($13,750,000)	($2,175,500)	($1,550,500)
Debt	($915,634)	($815,622)	($620,602)	($622,463)
Capital Outlay	($325,760)	($1,493,046)	($1,012,550)	($242,300)
Total	**($47,165,269)**	**($78,870,211)**	**($66,739,340)**	**($64,452,558)**

PUBLIC WORKS

Changes from 2025 Budget

General Fund
→ Decrease in $300,000 in engineering consultant fees
→ Added 3 Engineering Tech II's with 3 vehicles ($135,000) - Tech's will be paid out of Citywide Half-Cent Sales Tax

Accomplishments

Transportation Operations
→ Upgraded Street Maintenance Fleet, Crew pick-up, Supervisor pick-ups, Bobcat with 4' mill head, two new Dump Trucks with new anti-ice tanks for pretreating
→ Training on motor grader and paver. Training was performed from outside source.
→ rebuilt N Topeka and Independence intersection, new signal and pavement markings
→ 21st and Chelsea new signal and pavement markings
→ 21st and Belle new signal and pavement markings
→ Help modify 21st and Topeka signal and pavement markings
→ 32snd and Topeka modify signals and markings
→ New RRFB at 15th and MacVicar
→ As of June 1st, 715 new signs made in house

Parking
→ Completed refresh of garage entryways for consistent look and feel.
→ Updated and unified signage in all facilities.
→ Replaced lighting in stairwells and lobbies to increase visibility and safety.
→ Increased adoption of app-based pay to 47.3%
→ Increased garage leased occupancy to 81%.
→ Replaced elevators at 9th Street Garage.
→ Significant reduction in past due payables.

Foresty
→ Maintain 80% completion rate of work orders within a 90-day window
→ Continue to target 1,000 trees pruned or raised
→ Continue to target 300 trees removed
→ Arbor Day planting with Governor and Kansas Arborist Association
→ Continue Tree City USA recognition
→ Accepted delivery of new stump grinder
→ Delivery of two new bucket trucks
→ Delivery of new bucket truck

Facilities
→ Completed conversion of City Hall Boiler from steam to hot water.
→ Completed conversion of TPAC HVAC from steam/refrigerant to Hot/Cold Water.
→ Replaced various mechanical features at the Law Enforcement Center and Fire Department Facilities
→ Replaced roofs at Fire Stations4, 7, 9 and the Water Distribution Building

PUBLIC WORKS

Accomplishments Continued

Fleet
→ Relocated light duty operations to 3501 S Kansas Ave.
→ Increased enrollment into Vehicle and Equipment Replacement Fund by two departments, ensuring regular vehicle replacements.

Engineering
→ Completed necessary pavement, striping, and signal modifications to handle increased traffic volumes on the city street network during the I-70 closure and reconstruction
→ Implemented UBAS treatment in the Pavement Preservation Program
→ Transitioned to date-certain construction contracts
→ Updated the Liquidated Damages table in construction contracts to mirror Shawnee County's current rates
→ Updated Sections 4 and 6, and added Section 9, in the Standard Technical Specifications manual
→ Hired an additional Engineer to manage construction projects
→ Received $838,000 in grants
→ Continued to leverage traffic demand analysis software to bring cost savings, in lieu of contracted 3rd party services.

Goals

Transportation Operations
→ Upgrade fleet, 4 single axle dump trucks with pre-treat tanks, multipurpose flush truck- use for sweeping and pre-treating during inclement weather
→ Create additional crew for regrading and maintain aggregate alleys
→ Maintain full staffing capacity for department to meet goals, safety concerns, and liabilities for the city
→ Connect signals to Traffics network through fiber, or wireless radio as money/help allows
→ Add specific fiber optic color, footage, direction, and splice diagram notes as repairs are made or access to splice boxes is needed
→ Replace old obsolete camera detection with AI detection
→ Train signal techs on new detection systems, software
→ Update overhead D3s (street name signs) at 15 intersections
→ Convert 50 crosswalks from Type I to Type II markings
→ Meet yearly painting goals
→ Update sign in 4, 10 square block "neighborhoods"

PUBLIC WORKS

Goals Continued

Facilities
→ Complete TPAC HVAC replacement.
→ Improve accessibility of City facilities, though Energy and ADA assessment.

Fleet
→ Upgrade reporting suite on vehicle and asset management for departments.
→ Increase enrollment in the City's vehicle and equipment replacement fund
→ Maintain fleet readiness above 90%

Parking
→ Maintain leased garage occupancy over 80%.
→ Continue comprehensive parking garage rehabilitation project.
→ Update comprehensive preventive maintenance schedule of garages.
→ Increase parking revenue by $290,000, to improve long term sustainability.
→ Improve and maintain customer service
→ Simplify on-street parking with standardized rates and times

Forestry
→ Maintain 80% completion rate of work orders within a 90-day window
→ 1,000 trees pruned or raised
→ 300 trees removed
→ Arbor Day planting
→ Continue Tree City USA recognition
→ Develop tree planting plan or funding source
→ Develop tree inventory

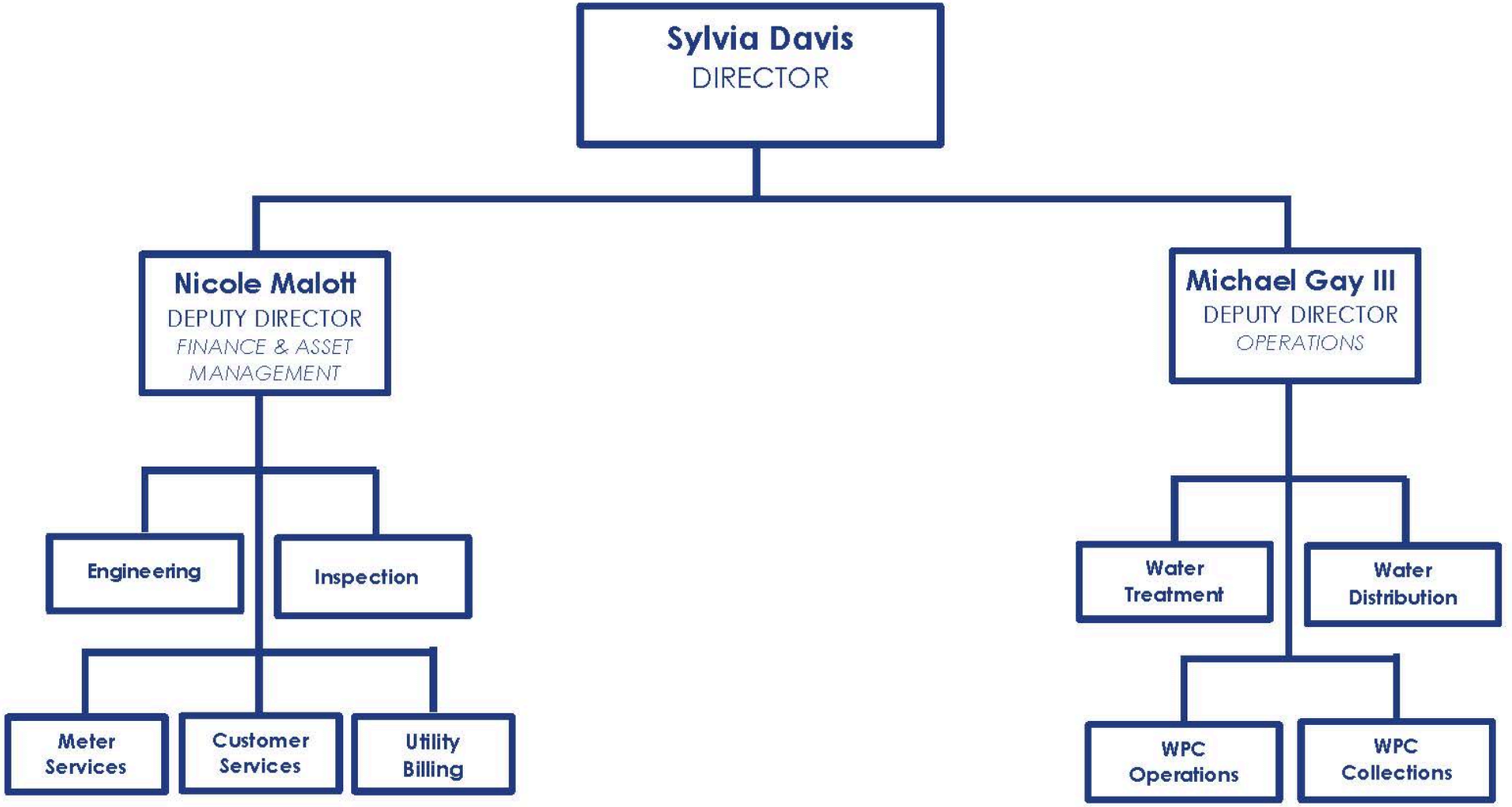
Engineering
→ Continue to fill vacancies in order to reduce expenditures for consultant project management and construction inspection services
→ Manage design schedules so that projects are left to construction and completed in a timely manner
→ Continue to coordinate with other City departments, County and State agencies to minimize or avoid potential conflicts with other infrastructure projects in the city and surrounding areas
→ Review and update remaining sections in the Standard Technical Specifications manual
→ Research and implement newer treatments and technologies, such as increased Reclaimed Asphalt Pavement (RAP) content in asphalt pavement and PressurePave pavement treatment

PUBLIC WORKS

Performance Measures

Performance Measure	2022	2023	2024	Target
Preventative Maintenance vs. Corrective Maintenance (%)	75% (CM) 25% (PM)	75% (CM) 25% (PM)		75% (PM) 25% (CM)
Project Closeout within 30 days				1
Preventative vs. Corrective Maintenance (%)	34 PM/66CM	39 PM/61 CM	44 PM/56CM	80 PM/20 CM
Number of Emergency Work Orders	410	537		400
Number of Non-Emergency Work Orders	778	1148		1000
Work Order Completion Rate within 90 days	84.9	84.2	71.4	80
Number of trees pruned or raised	1000	1216	452	1100
Number of trees removed	300	320	337	300
Signalized Intersections Replaced	3	3	3	5
Number of scheduled maintenance work orders	N/A	N/A	242	231
Number of Signs Installed per Year	1250	1327	1250	1200
Number of scheduled maintenance work orders	242	265	443	458
Number of Long Lines Marked per Year	285	285	285	285
# of Crosswalks converted per year	50	50	50	54
Number of Work Orders	N/A	79	79	N/A
Streetlight Outage Complaint	66	66	66	43
Street Sweeping Lane Miles	4305	3081	5837	6500
Number of Work Orders	57	25	20	25
Number of Miles Aggregate Alley Maintained	23	40	36	40
Number of Alleys Maintained (blocks)	220	277	248	300
Number of Winter Weather Events Managed	13	4	10	5
Number of Potholes Filled	33332	36580	46151	20000
Crack Sealing Linear Feet	129000	100195	126000	130000

UTILITIES



From river to river, we manage water—protecting the health and safety of our community.

UTILITIES DEPARTMENT: WATER

The Water Utility produces our community's safe drinking water and manages all operations and maintenance of the water system in order to supply water to Topeka, Shawnee County, and surrounding areas.

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
621 - Water Utility	($40,687,561)	($52,593,962)	($56,528,377)	($62,286,091)
Total	**($40,687,561)**	**($52,593,962)**	**($56,528,377)**	**($62,286,091)**

Main Type	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
⊖ **Expenses**	**($40,687,561)**	**($52,593,962)**	**($56,528,377)**	**($62,286,091)**
Capital Outlay		($400,000)	($400,000)	($400,000)
Commodities	($9,553,671)	($9,187,745)	($10,107,490)	($11,349,237)
Contractual	($11,595,693)	($12,284,960)	($12,816,876)	($14,107,235)
Debt	($11,307,789)	($10,704,226)	($13,592,479)	($13,386,169)
Other Payments	($4,157)	($9,124,425)	($8,007,100)	($11,427,100)
Personnel	($8,226,252)	($10,892,607)	($11,604,432)	($11,616,350)
Total	**($40,687,561)**	**($52,593,962)**	**($56,528,377)**	**($62,286,091)**

Changes from 2025 Budget

→ Increase in treatment chemical cost of 15%
→ Increase in utility expenses (i.e. electricity, natural gas) of 11%
→ Debt is directly related to existing debt and ensure current obligations are met while new debt is added with revenue bonds
→ Other Payments is directly related to cash financing of Capital Improvement Projects
→ Removed Ombudsman position

UTILITIES DEPARTMENT: WATER

Accomplishments

(2025 metrics are through May 31, 2025)

→ Water main breaks repaired
2024 - 590
2025* - 182 YTD

→ Fire Hydrants repaired/replaced - 180* YTD

→ Water Valves repaired/replaced - 130* YTD

→ Water Mains Replaced or rehabilitated
2024 - 19,875 LF Including:
SW Villa West Drive
SW 21st St. from Western to Buchanan
Polk-Quincy Viaduct
2025* - 8,996 LF YTD
→ Meet or exceed all KDHE requirements for safe, clean drinking water

Customer Service
→ 2024 Customers Assisted
Answered 121,753 calls to 368-3111
Assisted 31,215 walk-in customers at City Express
Responded to 4,042 on-line inquiries
→ 2025* Customers Assisted - YTD
Answered 45,138* calls to 368-3111
Assisted 11,660* walk-in customers at City Express
Responded to 6,867* on-line inquiries

Meter Services
→ Service orders
2024 - 70,156 completed
2025* - 26,463 completed YTD

→ Preventative Maintenance Orders
2024 - 822 shut off valve and meter box replacements completed
2025* - 483 shut off valve and meter box replacements completed YTD

Utility Billing
→ Utility Bills Generated for City Utilities & SNCO Solid Waste
2024 - 758,273 bills generated
2025* - 320,928 generated YTD
→ 4.45% increase in electronic billing in 2024

UTILITIES DEPARTMENT: WATER

Performance Measures

Performance Measure	2022	2023	2024	Target
Electronic billing (percentage increased)	New Measure	0.0566	0.0445	0.05
Billing accuracy (percentage)	0.998	0.998	0.9997	0.9995
Call Center Service Level (percentage)*	0.717	0.7425	0.8365	0.9
Average call length	New Measure	2 min 47sec	2 min 55 sec	3 min 00 sec
Average AMI reading captured (percentage)	New Measure	0.9244	0.9142	0.988
Drinking water compliance rate	1	1	0.9967	1
Linear Feet of water mains replaced or rehabilitated per year	14610	14531	19572	12000
Length of time to repair water main breaks (hours)	5	5.5	6	< 5
Number of bills generated	731238	734263	758273	N/A
Number of calls received	112928	120362	121753	N/A
Number of walk-in customers	33202	31215	30903	N/A
Number of service orders completed	61839	59382	70156	N/A
Truck rolls avoided through AMI	N/A	New Measure	5362	N/A
Average gallons of water distributed daily	23.63 MG/day	24.42 MG/day	23.19 MG/day	N/A
Highest number of gallons of water distributed	36.77 MG	37.82 MG	35.35 MG	N/A

UTILITIES DEPARTMENT: WATER

Goals

Water Treatment Plant:
→ Begin Water Treatment Plant Rehabilitation projects:
West Intake Rehabilitation construction
Chemical building Rehabilitation construction
East Plant Basin Rehabilitation design
→ Begin design stage of painting Original Montara Water Tower
→ Meet or exceed all KDHE requirements for safe, clean drinking water

Water Distribution:
→ Improve the time required to repair broken water mains to 5 hours or less
→ Resume preventative maintenance for hydrants and valves

Project Management:
→ Complete water main replacement or rehabilitation projects at:
SW Moundviw SW Stoneybrook
Montara Neighborhood Phase I
SW Boswell

Customer Service:
→ Increase electronic customer communication by 3% over the previous year
→ Improve and maintain Call Center service level

Meter Services:
→ Complete ongoing meter exchange program
→ Continue replacing obsolete style shut off valves (approx. 2,300 remaining)

Utility Billing:
→ Increase electronic billing by 5% over the previous year
→ Maintain billing accuracy rate of at least 99.95%

UTILITIES: STORMWATER

The Stormwater Utility operates and maintains the City's flood protection and drainage systems. Services of the Stormwater Utility are primarily managed by the Water Pollution Control division. Services include stormwater collection system maintenance, levee system operations and maintenance, and best management practices (BMP).

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget ▲
623 - Stormwater Utility	($7,072,443)	($13,708,172)	($12,727,224)	($12,633,611)
Total	**($7,072,443)**	**($13,708,172)**	**($12,727,224)**	**($12,633,611)**

Main Type ▲	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
⊟ **Expenses**	**($7,072,443)**	**($13,708,172)**	**($12,727,224)**	**($12,633,611)**
Capital Outlay		($350,000)	($300,000)	($500,000)
Commodities	($310,696)	($223,335)	($258,961)	($380,163)
Contractual	($3,132,486)	($2,323,441)	($2,361,487)	($2,916,533)
Debt	($1,910,144)	($2,188,192)	($2,567,519)	($2,586,555)
Other Payments		($6,275,991)	($4,786,200)	($3,904,300)
Personnel	($1,719,117)	($2,347,212)	($2,453,056)	($2,346,060)
Total	**($7,072,443)**	**($13,708,172)**	**($12,727,224)**	**($12,633,611)**

Changes from 2025 Budget

→ Increase in utility expenses (i.e. electricity. natural gas) of 11%
→ Debt is directly related to existing debt and ensure current obligations are met while new debt is added with revenue bonds

UTILITIES: STORMWATER

Accomplishments

(2025 metrics are through May 31, 2025)

→ **Storm Sewer pipes cleaned**
2024 - 30,748 LF
2025* - 24,072 LF

→ **Stormwater Inlets cleaned and inspected**
2024 – 10,833
2025* - 2,771

→ **Stormwater Mains replaced or rehabilitated**
2024 – 6,209 LF
2025* - 2,500 LF

→ **Performance measures and goals for 2025 are on track to be met:**
Mowing of levees to control unwanted vegetation
Conducting 130 outfall inspections
Collect 12 bi-weekly stream samples for detecting illicit discharge
Annual and bi-annual inspections of ditches and channels
Annual maintenance and exercising of levee sluice gates, and relief wells

Performance Measures

Performance Measure	2022	2023	2024	Target
Completed Outfall Inspections	113	130	122	100
Controlled Burns Conducted	2	3	1	3
Erosion & Sediment Control Submittals Reviewed	339	422	440	400
Stream Samples Collected	23	25	20	12
Linear feet of storm sewer mains cleaned	43225	71262	30748	40000
Number of storm sewer inlets inspected and cleaning	14607	8676	10833	6572
Levee maintenance and exercising of levee sluice gates, and relief wells completed(percentage)	1	1	1	1
Linear Feet of storm sewer mains replaced or rehabilitated per year	3009	12749	6209	8000

UTILITIES: STORMWATER

Goals

Project Management
→ Begin Stormwater Conveyance system replacement or rehabilitation at:
SE Prairie Road
SE California Ave & SE 4th St

Stormwater Operations
→ Meet 2026 performance metrics and goals
→ Maintain Compliance wit City NPDES Permit Requirements
→ Update Stormwater Management Program
→ Partner with community organizations on at least one stream cleanup event
→ Complete action items to satisfy EPA requirements for long-term operations and maintenance of BMP's

UTILITIES: WASTEWATER

The Wastewater Utility collects and treats wastewater at three treatment plants to protect the health and safety of our community. Services of the Wastewater Utility are primarily managed by the Water Pollution Control division.

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
625 - Wastewater Fund	($28,559,295)	($45,867,083)	($41,111,311)	($45,392,654)
Total	**($28,559,295)**	**($45,867,083)**	**($41,111,311)**	**($45,392,654)**

Main Type	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
Expenses	**($28,559,295)**	**($45,867,083)**	**($41,111,311)**	**($45,392,654)**
Capital Outlay		($300,000)	($350,000)	($300,000)
Commodities	($2,102,454)	($2,073,685)	($2,539,551)	($2,464,344)
Contractual	($12,591,439)	($10,366,591)	($11,673,653)	($12,908,950)
Debt	($8,570,470)	($8,813,347)	($11,724,199)	($13,892,026)
Other Payments	($32,894)	($17,915,584)	($7,864,110)	($8,696,000)
Personnel	($5,262,039)	($6,397,876)	($6,959,798)	($7,131,334)
Total	**($28,559,295)**	**($45,867,083)**	**($41,111,311)**	**($45,392,654)**

Changes from 2025 Budget

→ Increase in treatment chemical costs of 15%
→ Debt is directly related to existing debt and ensure current obligations are met while new debt is added with revenue bonds

UTILITIES: WASTEWATER

Accomplishments

(2025 metrics are through May 31, 2025)

→ **Sanitary Sewer mains cleaned**
2024 - 1,004,812 LF
2025* - 172,069 LF YTD

→ **Sanitary Sewer mains replaced or rehabilitated**
2025* - 6,000 LF YTD

→ **Biosolids Processed**
2024 - 20,487.50 tons
2025* - 5,666.00 tons

→ **Biosolids Reused**
2024 - 21,733.20 tons
2025* - 4,230.71 tons

→ Reduced called regarding wastewater odor by 8%

Performance Measures

Performance Measure	2022	2023	2024	Target
Linear footage of 6” to 15” gravity mains cleaned	974949	813927	1.005M	1.12M
Linear Feet of sanitary sewer mains replaced or rehabilitated per year	18368	5630	0	17000
Number of bypass events over 8 hours without secondary treatment	4	1	0	0
Number of occurrences resulting in Notice of Violation	20	4	76	0
Response time to customer calls (percentage)	0.995	0.98	0.9325	1
Number of gallons of wastewater treated	6.6B	5.2B	4.075B	N/A
The number of system back-up calls	N/A	210	212	N/A

UTILITIES: WASTEWATER

Goals

→ Rehabilitation of the Grant Jefferson and Shunga Pump States & Force Mains
→ Complete Plant modifications at North Topeka Wastewater Treatment Plant
→ Increase biosolids processing by 3%
→ Increase land application by 5%
→ Maintain Compliance with city NPDES Permit Requirements
→ Adhere to State and Federal regulations and The Clean Water act, regarding the treatment and release of wastewater

MISC. NON-DEPARTMENTAL

The Non-Departmental budget within the City's General Fund exists primarily to post expenses that are citywide in nature and not generated through the actions of a specific department

Department Budget History

Fund Search	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
101 - General Fund	**($5,032,312)**	**($4,083,688)**	**($4,428,652)**	**($15,579,852)**
Misc. Non - Departmental	($2,181,061)	($1,337,748)	($1,004,281)	($12,915,852)
Prisoner Care	($945,977)	($800,000)	($1,100,000)	($1,500,000)
Social Service Grants	($546,708)	($752,379)	($752,500)	($590,000)
Cemeteries	($222,535)	($295,000)	($295,000)	($294,000)
Topeka Performance Center	($404,340)	($718,561)	($721,861)	($150,000)
Franchise Fee Program	($100,000)	($180,000)	($130,010)	($130,000)
Equipment & Improv Nondept	$60,000			
Non Departmental - Hotel	($691,691)		($425,000)	
Total	**($5,032,312)**	**($4,083,688)**	**($4,428,652)**	**($15,579,852)**

Main Type	2023 Actuals	2024 Budget	2025 Budget	2026 Budget
Expenses	**($5,032,312)**	**($4,083,688)**	**($4,428,652)**	**($15,579,852)**
Contractual	($4,377,750)	($4,258,551)	($6,241,949)	($15,474,852)
Other Payments	($239,630)	($1,600,000)	($232,000)	($105,000)
Personnel		$1,774,863	$2,470,297	
Capital Outlay	($101,392)			$0
Commodities	($313,539)		($425,000)	$0
Total	**($5,032,312)**	**($4,083,688)**	**($4,428,652)**	**($15,579,852)**

Changes from 2026 Budget

→ See next page for itemized list of expenses for FY2026
→ Vacancy Credit is no longer posted within this cost center; rather it is reflected in specific department budgets

MISC. NON-DEPARTMENTAL

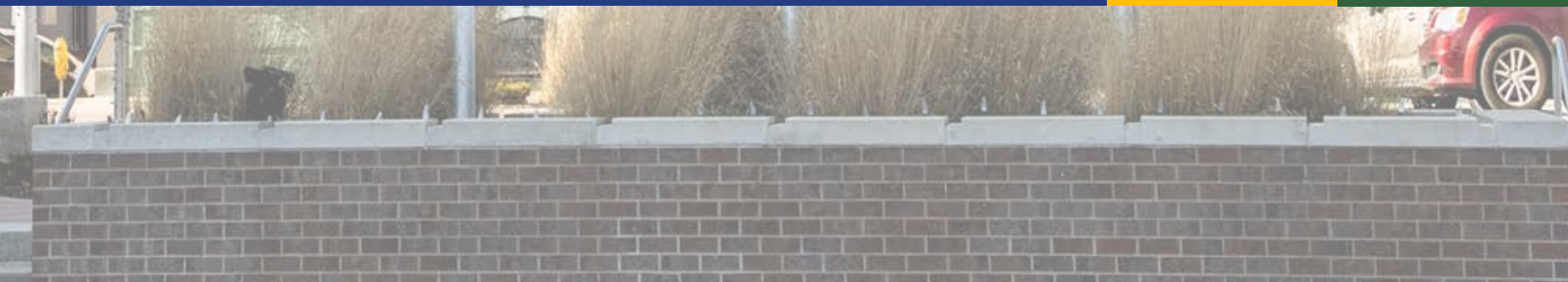
Itemized List of 2026 Non-Departmental Expenses

Below are list of material expenditures in the Misc. Non-Departmental Expense Budget:

→ Cemeteries: $294,000
→ SNCO Prisoner Care: $1,500,000
→ TPAC Contract: $150,000
→ Social Service Grants with United Way Administration: $425,000
→ PARS/Safe Streets: $45,750
→ Kansas Children's Services: $60,000
→ YWCA Northeast Kansas: $40,000
→ Lineage Expense: $175,000
→ IT Allocation for General Fund: $5,077,637
→ Facilities Allocation for General Fund: $3,715,965
→ Insurance Allocation for General Fund: $1,366,731
→ League of Kansas Municipalities: $42,000
→ GTP: $14,000
→ Pocket Park Maintenance: $61,366
→ Intelli-Time: $107,500
→ ArtsConnect: $30,000
→ NOTO: $50,000
→ Downtown Topeka Redevelopment Grant: $150,000
→ Lawson License: $530,000
→ SAAS Fees: $697,894
→ Eviction Defense Contract: $88,000
→ Property Tax Rebate Program with CRC: $250,000
→ Franchise Fees Rebate with CRC: $130,010
→ CID Payments: $354,760



FUNDS SUMMARY



FUNDS WITH DEPARTMENTAL BUDGET IMPACTS

Department	Funds										
	General	Special Liability	Alcohol & Drug Safety	Risk Funds	Special Street Repair	Half Cent Sales Tax	Public Parking	Fleet Management	Facilities Operations	IT Fund	Utilities Funds
Mayor & City Council	●										
City Manager	●										
Legal	●	●									
Finance	●										
Municipal Court	●		●								
DEI	●										
HR	●			●							
Community Engagement	●										
Fire	●										
Police	●										
Public Works	●				●	●	●	●	●		
Planning & Development	●										
Information Technology										●	
Utilities											●

101 - GENERAL FUND

The General Fund is the City of Topeka's primary operating fund. It finances a number of departments such as City Council, Mayor, Police, Fire, Executive, Public Works, and various others. The General Fund receives the largest portion of the mill levy to support various services throughout the City.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
101 - General Fund	$23,028,432	$23,028,432	$19,975,720

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$116,085,443**	**$114,928,383**	**$127,570,992**	**$132,985,265**
Sales Tax	$39,013,156	$39,894,883	$40,569,000	$41,710,350
Ad Valorem Tax	$35,597,172	$36,296,391	$38,251,392	$43,779,757
Franchise Fees	$15,228,457	$15,165,089	$14,331,161	$16,189,547
Miscellaneous	$624,443	$557,428	$10,984,459	$8,130,349
PILOTS	$7,930,388	$5,968,062	$5,937,664	$6,787,247
Fees For Service	$4,359,686	$4,484,446	$4,426,854	$4,568,000
Investments from Interest	$4,946,208	$3,859,768	$4,335,000	$2,900,000
Motor Vehicle	$3,201,631	$3,487,228	$3,309,405	$3,657,389
Licenses & Permits	$1,719,408	$1,854,731	$1,781,757	$1,829,164
Intergovernmental Revenue	$1,447,474	$1,435,498	$1,492,050	$1,469,962
Fines	$1,233,003	$1,158,708	$1,275,000	$1,190,000
Municipal Court	$510,974	$488,155	$537,250	$478,500
Special Assessments	$273,444	$277,996	$340,000	$295,000
Expenses	**($116,007,107)**	**($118,403,646)**	**($127,570,984)**	**($132,985,265)**
Debt	($656,420)	($242,481)		
Other Payments	($10,994,307)	($3,793,149)	($232,100)	($105,100)
Capital Outlay	($881,250)	($778,415)	($1,184,166)	($1,354,033)
Commodities	($3,604,065)	($4,531,750)	($4,225,719)	($3,476,650)
Contractual	($19,386,530)	($23,291,850)	($25,137,226)	($27,049,692)
Personnel	($80,484,535)	($85,766,003)	($96,791,772)	($100,999,790)
Total	**$78,336**	**($3,475,264)**	**$9**	**$0**

102 - UNASSIGNED RESERVE FUND

The City shall maintain a minimum unassigned fund balance equal to fifteen percent (15%) of the General Fund revenues and a target unassigned fund balance of twenty percent (20%) of the General Fund revenues. In the event that the unassigned fund balance exceeds twenty percent (20%) at the end of the fiscal year, those excess funds shall be moved to the Unassigned Reserve Fund.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
102 - Unassigned Reserve Fund	$13,843,107	$4,484,552	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$11,706,274**	**$4,134,894**		
Miscellaneous	$11,706,274	$4,134,894		
Expenses		**($1,998,061)**	**($15,374,383)**	**($6,500,000)**
Other Payments		($1,998,061)	($15,374,383)	($6,500,000)
Total	**$11,706,274**	**$2,136,833**	**($15,374,383)**	**($6,500,000)**

Notable Information

→ The City plans on using unassigned reserves to supplement the general fund operating budget for FY26.

216 - DOWNTOWN BUSINESS DIST.

The Downtown Business Improvement fund accounts for assessments that are levied against tenants within the downtown business improvement district.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
216 - Downtown Bus Improv Dist	$60,972	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$178,715**	**$125,784**	**$184,920**	**$203,011**
Special Assessments	$178,666	$173,465	$184,920	$203,011
Miscellaneous	$48			$0
Investments from Interest	$0	($47,681)		$0
Expenses	**($194,957)**	**($164,176)**	**($203,011)**	**($203,011)**
Contractual	($194,957)	($164,176)	($203,011)	($203,011)
Total	**($16,242)**	**($38,392)**	**($18,091)**	**$0**

Notable Information

→ No material changes in FY26 budget

217 - TOPEKA TOURISM IMPROV.

The Tourism Business Improvement fund accounts for assessments that are levied against lodging facilities within the City of Topeka to provide for improvements and promotion of the downtown plaza development area.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
217 - Topeka Tourism Bid	($277)	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$369,551**	**$352,197**	**$384,333**	**$352,200**
Special Assessments	$369,551	$352,197	$384,333	$352,200
Expenses	**($369,397)**	**($356,781)**	**($379,247)**	**($352,200)**
Contractual	($369,397)	($356,781)	($379,247)	($352,200)
Total	**$154**	**($4,584)**	**$5,086**	**$0**

Notable Information

→ No material changes in FY26 budget

218 - NOTO BUSINESS IMPROV.

The NOTO Improvement fund accounts for assessments that are levied against tenants within the NOTO business improvement district.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
218 - Noto Business Improve District	$14,600	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$12,650**	**$12,700**	**$15,000**	**$17,000**
Special Assessments	$13,050	$17,500	$15,000	$17,000
Investments from Interest	($400)	($4,800)		
Expenses	**($5,006)**	**($5,744)**	**($15,000)**	**($17,000)**
Contractual	($5,006)	($5,744)	($15,000)	($17,000)
Total	**$7,644**	**$6,956**	**$0**	**$0**

Notable Information

→ No material changes in FY26 budget

227 - COURT TECHNOLOGY FUND

The Court Technology fund collects fees in addition to existing mandatory court costs for upgrading the court's electronic records and payment system.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
227 - Court Technology Fund	$239,730	$225,730	$730

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$26,332**	**$25,442**	**$25,000**	**$25,000**
Municipal Court	$26,332	$25,442	$25,000	$25,000
Expenses	**($44,013)**	**($26,035)**	**($70,000)**	**($250,000)**
Contractual	($43,712)	($23,164)	($45,000)	($45,000)
Commodities		($967)	($5,000)	($185,000)
Capital Outlay	($302)	($1,904)	($20,000)	($20,000)
Total	**($17,681)**	**($593)**	**($45,000)**	**($225,000)**

Notable Information

→ The Court Technology Fund will partially pay for the Tyler Digi-Ticket System

228 - SPECIAL ALCOHOL FUND

The Special Alcohol fund is collected and distributed in accordance with state statute K.S.A. 79-41a04. Revenues come from a 10% tax on the sale of liquor and must be spent towards drug and alcohol abuse programs.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
228 - Special Alcohol Program	$225,883	$225,883	$225,883

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$723,737**	**$717,749**	**$746,025**	**$734,996**
Intergovernmental Revenue	$723,737	$717,749	$746,025	$734,996
Expenses	**($567,661)**	**($695,927)**	**($746,025)**	**($734,996)**
Contractual	($567,661)	($695,927)	($746,025)	($734,996)
Total	**$156,076**	**$21,822**	**$0**	**$0**

Notable Information

→ No material changes in FY26 budget

229 - ALCOHOL DRUG & SAFETY FUND

The Alcohol and Drug Safety fund receives revenue through Municipal Court fees and supports the probation officer who interacts directly with alcohol and drug safety cases.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
229 - Alcohol & Drug Safety	$9,171	$25,428	$42,062

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$16,936**	**$10,976**	**$22,000**	**$22,000**
Municipal Court	$16,936	$10,976	$22,000	$22,000
Expenses	**($115,786)**	**($9,275)**	**($5,743)**	**($5,166)**
Personnel	($111,532)	($5,772)		$669
Contractual	($1,179)	($2,646)	($1,143)	($1,235)
Commodities	($3,075)	($857)	($4,600)	($4,600)
Total	**($98,850)**	**$1,701**	**$16,257**	**$16,834**

Notable Information

→ No material changes in FY26 budget

232 - LAW ENFORCEMENT FUND

This fund was established for collecting revenues through donations, federal monies, license fees, warrant fees, and Municipal Court fees. The purpose is to subsidize crime prevention activities including training, canine and officer equipment, and prevention programs.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
232 - Law Enforcement	$1,583,390	$1,265,810	$903,333

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$459,915**	**$325,313**	**$189,000**	**$189,000**
Municipal Court	$20,439	$18,384	$20,000	$20,000
Miscellaneous	$204,694	$94,511	$20,000	$20,000
Licenses & Permits	$17,500	$15,000	$17,500	$17,500
Investments from Interest	$102,309	$122,585	$36,500	$36,500
Intergovernmental Revenue	$24,750	$563	$5,000	$5,000
Fines	$90,223	$74,271	$90,000	$90,000
Expenses	**($463,750)**	**($497,913)**	**($551,477)**	**($551,477)**
Debt	($26,614)	$0		
Contractual	($306,239)	($320,844)	($518,588)	($518,588)
Commodities	($29,720)	($24,477)	($32,889)	($32,889)
Capital Outlay	($101,176)	($152,592)		$0
Total	**($3,835)**	**($172,599)**	**($362,477)**	**($362,477)**

Notable Information

→ No material changes in FY26 budget

236 - SPECIAL LIABILITY FUND

The Special Liability fund is utilized to defend the City in court for cases, such as workers compensation, and claims against the City.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
236 - Special Liability	$2,996,713	$2,472,923	$1,954,970

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$1,164,897**	**$1,253,948**	**$1,059,376**	**$1,121,832**
PILOTS	$4,220	$5,923	$3,000	$3,000
Motor Vehicle	$85,626	$86,393	$79,229	$87,218
Investments from Interest	$194,829	$194,519		$0
Ad Valorem Tax	$880,221	$967,113	$977,147	$1,031,614
Expenses	**($1,015,460)**	**($1,501,796)**	**($1,536,185)**	**($1,639,785)**
Personnel	($706,582)	($577,525)	($773,296)	($855,835)
Contractual	($304,940)	($918,911)	($755,889)	($776,950)
Commodities	($3,938)	($5,360)	($7,000)	($7,000)
Total	**$149,436**	**($247,849)**	**($476,809)**	**($517,953)**

Notable Information

→ No material changes in FY26 budget

271 - TRANSIENT GUEST TAXES

These funds account for revenues received from a transient guest tax imposed on hotel and motel room rentals. This tax is utilized for the promotion of conventions and tourism in the City of Topeka.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
271 - Transient Guest Tax	$57,244	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$2,347,597**	**$2,238,852**	**$2,972,974**	**$2,375,000**
Transient Guest Tax	$2,347,597	$2,238,852	$2,972,974	$2,375,000
Expenses	**($2,347,597)**	**($2,233,723)**	**($2,018,469)**	**($2,375,000)**
Other Payments	($229,148)	($218,533)	($236,022)	($230,000)
Contractual	($2,118,449)	($2,015,189)	($1,782,447)	($2,145,000)
Total	**$0**	**$5,130**	**$954,505**	**$0**

Notable Information

→ No material changes in FY26 budget

272 - TRANSIENT GUEST TAXES Soccer

This fund accounts for revenues received from transient guest tax and pays towards improvements at Sunflower Soccer.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
272 - Tgt - Sunflower Soccer	$702,779	$431,440	$617,479

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$478,031**	**$454,169**	**$602,920**	**$475,000**
Transient Guest Tax	$478,031	$454,169	$602,920	$475,000
Expenses	**($283,313)**	**($282,880)**	**($294,254)**	**($288,961)**
Contractual	($283,313)	($282,880)	($294,254)	($288,961)
Total	**$194,718**	**$171,289**	**$308,666**	**$186,039**

Notable Information

→ No material changes in FY26 budget

273 - TRANSIENT GUEST TAXES (NEW)

This fund accounts for revenues received from transient guest tax and distributes funds to four community entities.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
273 - Transient Guest Tax (New)	$93,553	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$458,296**	**$437,067**	**$580,381**	**$475,000**
Transient Guest Tax	$458,296	$437,067	$580,381	$475,000
Expenses	**($468,903)**	**($409,578)**	**($482,970)**	**($475,000)**
Contractual	($468,903)	($409,578)	($482,970)	($475,000)
Total	**($10,608)**	**$27,488**	**$97,411**	**$0**

Notable Information

→ This fund is building up a fund balance since Evel Knievel no longer receives TGT disbursements; the Governing Body opted to dedicate all future TGT revenue generation toward Evel Knievel to be used to build an ice rink at Evergy Plaza.

274-275 - COUNTYWIDE HALF CENT SALES TAX

This fund tracks sales tax being received from the state and transferred to the Joint Economic Development Organization (JEDO) for the funding of economic development and countywide infrastructure as authorized by voters in April of 2016.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
275 - 0.5% Sales Tax (Jedo Proj)	$21,116,143	$21,684,346	$23,826,450

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$19,898,235**	**$22,128,576**	**$19,716,324**	**$21,945,170**
Sales Tax	$19,142,062	$20,879,968	$19,716,324	$21,945,170
Investments from Interest	$756,172	$1,248,609		
Expenses	**($18,964,469)**	**($14,157,767)**	**($21,754,806)**	**($22,502,811)**
Contractual	($18,964,179)	($14,157,767)	($21,753,806)	($22,501,811)
Capital Outlay	($290)		($1,000)	($1,000)
Total	**$933,766**	**$7,970,809**	**($2,038,482)**	**($557,641)**

Notable Information

→ Project concepts that are beginning include: SW Huntoon St. - Gage Blvd. to Harrison St. and SW Topeka Blvd. -15th - 21st St.
→ The fund balance remains high due to delays in the 17th Street Project. Currently, no major projects funded by the Countywide Half-Cent Sales Tax are under construction, contributing to the continued growth of the fund balance

276 - FEDERAL FUNDS EXCHANGE

Federal Funds Exchange is a voluntary program that allows local agencies to trade all or part of its federal fund allocation in a specific federal fiscal year with the Kansas Department of Transportation (KDOT) in exchange for state transportation dollars. The available funds are determined annually by KDOT for use on specific types of transportation improvement projects including, but not limited to, roadway construction, reconstruction, and pavement preservation.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
276 - Federal Funds Exchange	$610,948	$205,976	$320,976

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$1,738,080**	**$1,557,504**	**$1,600,000**	**$1,665,000**
Investments from Interest	$195,366	($18,744)		$15,000
Intergovernmental Revenue	$1,542,714	$1,576,248	$1,600,000	$1,650,000
Expenses	**($499,400)**	**($4,355,000)**	**($2,215,000)**	**($1,550,000)**
Other Payments	($499,400)	($4,355,000)	($2,215,000)	($1,550,000)
Total	**$1,238,680**	**($2,797,496)**	**($615,000)**	**$115,000**

Notable Information

→ Projects include annual bridge maintenance program, SW Fairlawn RD. - 28th St. to 23rd St., and SE Sardou Avenue over Union Pacific Railroad, and various improvements across multiple bridges

286 - RETIREMENT RESERVE FUND

The Retirement Reserve fund provides revenues for and absorbs those accrued sick leave, vacation, and other related costs of City employees upon their retirement.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
286 - Retirement Reserve	$5,596,341	$6,672,149	$3,068,207

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$2,177,006**	**$2,348,346**	**$1,930,000**	**$30,000**
Investments from Interest	$153,354	$213,880	$30,000	$30,000
Fees For Service	$2,023,652	$2,134,465	$1,900,000	$0
Expenses	**($1,492,940)**	**($1,137,818)**	**($1,127,170)**	**($3,633,742)**
Personnel	($1,475,346)	($1,120,287)	($1,110,000)	($1,633,742)
Other Payments				($2,000,000)
Contractual	($17,594)	($17,532)	($17,170)	
Total	**$684,066**	**$1,210,527**	**$802,830**	**($3,603,742)**

Notable Information

→ The City will not transfer any revenue into this fund for 2026 since there is a large fund balance. Additionally, the City will transfer $2m from this fund into the Special Highway Fund for FY26.

289 - HISTORIC ASSET FUND

Prior to 2017, this fund provided funding for acquisitions, rehabilitation, and preservation of historical landmarks or historic resources located within the City. The funding source was Transient Guest Tax (TGT). The allocation from TGT expired in 2016, so the only funds spent will be carried over from prior year grants.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
289 - Historic Asset Tourism	$29,711	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Expenses			**($12,930)**	**($29,711)**
Contractual			($12,930)	($29,711)
Total			**($12,930)**	**($29,711)**

Notable Information

→ No material changes in FY25 budget

291 - SPECIAL HIGHWAY FUND

The Special Highway fund receives the motor fuel taxes from the State of Kansas and pays for street improvements and staffing to maintain those assets throughout the City.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
291 - Special Street Repair	$2,331,580	$188,836	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$5,711,469**	**$5,634,311**	**$5,204,250**	**$7,503,130**
Miscellaneous	$28,769	$17,790	$25,000	$2,012,500
Investments from Interest	$184,182	$47,862		$0
Intergovernmental Revenue	$5,498,518	$5,568,660	$5,179,250	$5,490,630
Expenses	**($6,165,267)**	**($6,891,912)**	**($8,274,449)**	**($7,781,698)**
Personnel	($3,257,167)	($3,876,875)	($4,554,304)	($4,740,172)
Other Payments	($500,000)			$0
Debt		$0		
Contractual	($1,449,995)	($1,948,317)	($2,148,045)	($1,389,426)
Commodities	($758,158)	($1,066,720)	($1,572,100)	($1,652,100)
Capital Outlay	($199,947)			$0
Total	**($453,798)**	**($1,257,600)**	**($3,070,199)**	**($278,568)**

Notable Information

→ The Special Highway Tax is projected to be over encumbered in 2026 due to flat revenue vs. rising commodity and personnel cost. There will be a $2m infusion from the Retirement Reserve into the Special Highway Fund.

292 - CITYWIDE HALF-CENT SALES TAX

The Citywide Half-Cent Sales Tax fund provides for street improvements on existing streets, gutter, curbs, sidewalks, alleys, and street lighting . This sales tax was approved by voters. This report reflects actual dollars expended year to date and does not include encumbered funds or prior obligations.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
292 - Sales Tax Street Maint	$39,812,281	$34,759,722	$27,738,979

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$20,811,318**	**$21,610,455**	**$20,511,907**	**$21,447,280**
Sales Tax	$19,506,578	$19,947,441	$20,481,907	$20,957,280
Miscellaneous	$25,615	$27,587	$30,000	$40,000
Investments from Interest	$1,278,930	$1,635,427		$450,000
Fees For Service	$195			$0
Expenses	**($17,440,245)**	**($18,491,826)**	**($28,124,454)**	**($28,468,024)**
Personnel	($291,039)	($201,512)	($624,744)	($798,924)
Contractual	($16,965,940)	($18,015,589)	($27,209,710)	($27,319,100)
Commodities	($183,266)	($274,726)	($270,000)	($330,000)
Capital Outlay			($20,000)	($20,000)
Total	**$3,371,073**	**$3,118,629**	**($7,612,547)**	**($7,020,743)**

Notable Information

→ Projects the 50/50 Sidewalk Program, 2026 Pavement Management Program, 2026 Alley Repair Program, 2026 Curb and Gutter Program, and 2026 Street Lighting Program
→ Fund balances do not account for future project commitments that have not yet been formally allocated.

299 - AFFORDABLE HOUSING TRUST

A special revenue fund established in 2020 to account for revenue and expenses related to affordable housing

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
299 - City Donations And Gifts	$1,073,675	$1,073,675	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$249,800**	**$75,000**		
Miscellaneous	$249,800			
Investments from Interest		$75,000		
Expenses		**($1,125)**	**($999,800)**	**($1,073,675)**
Other Payments			($999,800)	($1,073,675)
Commodities		($1,125)		
Total	**$249,800**	**$73,875**	**($999,800)**	**($1,073,675)**

Notable Information

→ No material changes in FY26 budget

301 - DEBT SERVICE FUND

The Debt Service fund pays for the general obligation and revenue bonds, excluding utilities, that the City has incurred. This fund pays these expenses by levying taxes, special assessments, making transfers, and receiving STAR bond sales tax revenue.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
301 - Debt Service	$18,490,145	$17,928,726	$12,926,820

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$22,275,286**	**$23,509,184**	**$19,316,996**	**$16,393,815**
Special Assessments	$3,317,495	$3,429,971	$3,230,000	$3,029,719
Sales Tax	$217,894	$276,284	$144,000	$144,000
PILOTS	$66,432	$93,208	$75,000	$85,000
Motor Vehicle	$1,739,899	$1,373,935	$1,248,264	$988,470
Miscellaneous	$1,977,346	$1,560,208	$240,000	$0
Investments from Interest	$646,589	$848,246	$125,000	$175,000
Intergovernmental Revenue	$413,881	$646,923	$250,000	$250,000
Ad Valorem Tax	$13,895,751	$15,280,409	$14,004,732	$11,721,626
Expenses	**($20,558,785)**	**($20,232,030)**	**($21,611,803)**	**($21,395,721)**
Debt	($20,343,399)	($20,028,400)	($21,386,803)	($21,129,721)
Contractual	($215,385)	($203,630)	($225,000)	($266,000)
Total	**$1,716,501**	**$3,277,154**	**($2,294,807)**	**($5,001,906)**

Notable Information

→ Debt Service Fund Mill Levy is planned to be 7.717. It was lowered in order to spent down the past built up fund balance.

220, 402, 403, 405 - TAX INCREMENT FINANCING

The Tax Increment Financing fund was established to monitor the amount of property and sales taxes received for tax increment financing (TIF) districts created for redevelopment of blighted areas. Areas include College Hill, Wheatfield Village, Sherwood Crossing, and South Topeka.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
402 - Tif - Sherwood Crossing	$0	$0	$0
403 - Tif - Wheatfield	$0	$0	$0
405 - South Topeka Tif	$0	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$693,518**	**$1,017,879**	**$901,000**	**$1,065,000**
Ad Valorem Tax	$693,518	$1,017,879	$901,000	$1,065,000
Expenses	**($424,117)**	**($967,699)**	**($901,000)**	**($1,065,000)**
Other Payments	($2,200)	($2,527)	($251,000)	($5,000)
Contractual	($421,917)	($965,172)	($650,000)	($1,060,000)
Total	**$269,401**	**$50,180**	**($0)**	**$0**

Notable Information

→ No material changes in FY26 budget

294, 295, 296, 297, 298, 400, 401, 404, 406 - :COMMUNITY IMPROVEMENT DISTRICTS

The Community Improvement District fund provides for the use of public financing for projects within a prescribed district to strengthen economic development, employment opportunities, enhance tourism, or upgrade older real estate.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
294 - Cid - Holliday Square	$0	$0	$0
295 - Cid - 12Th & Wanamaker	$0	$0	$0
296 - Cid - Cyrus Hotel	$0	$0	$0
297 - Cid - Se 29Th	$0	$0	$0
298 - Wheatfield Fund	$0	$0	$0
400 - Economic Development	$0	$0	$0
401 - Sherwood Cid	$0	$0	$0
404 - Cid - Downtown Ramada Inn	$0	$0	$0
406 - Cid - South Topeka	$0	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
⊟ Revenues	**$1,549,377**	**$1,626,964**	**$1,615,321**	**$1,700,000**
Sales Tax	$1,549,377	$1,626,964	$1,615,321	$1,700,000
⊟ Expenses	**($1,696,219)**	**($1,649,173)**	**($1,619,832)**	**($1,700,000)**
Contractual	($1,696,219)	($1,649,173)	($1,619,832)	($1,700,000)
Total	**($146,841)**	**($22,210)**	**($4,511)**	**$0**

Notable Information

→ No material changes in FY26 budget

407 - EASTEGATE RHID

The Kansas Reinvestment Housing Incentive District (RHID) program was to designed to aid cities, counties, and developers in building houses within Kansas communities by assisting in the financing of eligible improvements through the incremental increase in real property taxes created by a housing development. The first approved RHID is Eastgate Subdivision No. 4.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
407 - Eastgate #4 Rhid	$0	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues			**$50,000**	**$50,000**
Ad Valorem Tax			$50,000	$50,000
Expenses			**($50,000)**	**($50,000)**
Other Payments			($50,000)	($50,000)
Total			**$0**	**$0**

Notable Information

→ No material changes in FY26 budget

500 - TOPEKA METRO

The Topeka Metropolitan Transit Authority provides bus service within the Topeka city limits and works with other organizations to meet mass transit needs.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
500 - Metro Trans Authority	$0	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$5,983,690**	**$6,532,718**	**$6,658,710**	**$6,993,044**
PILOTS	$26,027	$36,528	$25,000	$37,000
Motor Vehicle	$528,836	$532,848	$514,923	$538,235
Ad Valorem Tax	$5,428,826	$5,963,342	$6,118,787	$6,417,809
Expenses	**($5,983,690)**	**($6,532,718)**	**($6,658,710)**	**($6,993,044)**
Contractual	($5,983,690)	($6,532,718)	($6,658,710)	($6,993,044)
Total	**$0**	**$0**	**$0**	**$0**

Notable Information

→ Topeka Metro is keeping their mill levy flat @ 4.20.

601- PUBLIC PARKING FUND

The Parking fund supports all on-street and garage parking that the City owns. Revenues are utilized to support ongoing maintenance and debt service payments of the parking garages.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
601 - Public Parking	$1,057,079	$878,561	$467,290

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$3,662,896**	**$2,505,021**	**$2,461,570**	**$2,746,010**
Miscellaneous	$1,200,560	$21,806	$14,000	$14,000
Investments from Interest	$91,702	$54,197		$0
Fines	$194,980	$194,524	$225,000	$225,000
Fees For Service	$2,175,655	$2,234,494	$2,222,570	$2,507,010
Expenses	**($3,360,066)**	**($3,449,216)**	**($3,462,690)**	**($3,157,281)**
Personnel	($690,765)	($658,612)	($657,808)	($819,733)
Other Payments	($659,196)	($612,095)	($659,196)	
Debt	($192,212)	($921,842)	($620,602)	($622,463)
Contractual	($1,695,445)	($1,164,633)	($1,401,551)	($1,585,917)
Commodities	($24,303)	($101,669)	($39,233)	($44,869)
Capital Outlay	($98,144)	$9,635	($84,300)	($84,300)
Total	**$302,830**	**($944,194)**	**($1,001,120)**	**($411,271)**

Notable Information

→ No material changes in FY26 budget

613 - INFORMATION TECHNOLOGY

The information technology needs of the City are funded through this internal service fund.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
613 - Information Technology	($793,456)	($396,545)	($46,481)

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$4,134,913**	**$5,970,956**	**$6,957,278**	**$7,281,070**
Miscellaneous	$568	$225		$0
Franchise Fees	$34,552	$34,352	$34,351	$34,351
Fees For Service	$4,099,793	$5,936,379	$6,922,927	$7,246,719
Expenses	**($5,037,524)**	**($7,666,532)**	**($6,702,768)**	**($6,931,006)**
Personnel	($2,047,283)	($3,653,979)	($3,127,063)	($3,352,285)
Other Payments	($3,421)	($3,135)		$0
Debt	($762,894)	($995,467)		
Contractual	($2,154,383)	($2,984,201)	($3,499,645)	($3,386,919)
Commodities	($22,641)	($28,902)	($76,060)	($6,802)
Capital Outlay	($46,902)	($848)		($185,000)
Total	**($902,611)**	**($1,695,576)**	**$254,510**	**$350,064**

Notable Information

→ No material changes in FY26 budget

614 - FLEET FUND

The Fleet fund pays for maintenance and repair of all City vehicles.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
614 - Fleet Management	$2,223,037	$2,103,359	$2,661,265

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$2,554,209**	**$2,905,620**	**$3,039,000**	**$2,868,541**
Miscellaneous	$216,163	$14,824		$5,000
Fees For Service	$2,338,046	$2,890,796	$3,039,000	$2,863,541
Expenses	**($2,401,915)**	**($2,597,423)**	**($3,664,128)**	**($2,310,635)**
Personnel	($1,728,970)	($1,713,009)	($2,001,726)	($2,049,815)
Other Payments	($228,015)	$2,333		
Debt	($1,948)	($1,863)		
Contractual	($460,643)	($623,862)	($670,058)	($177,977)
Commodities	($57,012)	($80,090)	($92,344)	($82,844)
Capital Outlay	$74,672	($180,932)	($900,000)	
Total	**$152,295**	**$308,198**	**($625,128)**	**$557,906**

Notable Information

→ No material changes in FY26 budget

615 - FACILITIES FUND

The Facilities fund pays for all maintenance of facilities throughout the City of Topeka.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
615 - Facilities Operations	($845,336)	($158,519)	$343,835

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$1,440,838**	**$3,878,840**	**$3,520,000**	**$4,058,042**
Miscellaneous	$11,821	$10,249		$2,500
Fees For Service	$1,429,017	$3,868,591	$3,520,000	$4,055,542
Expenses	**($3,013,444)**	**($3,541,047)**	**($3,509,272)**	**($3,555,688)**
Personnel	($1,059,970)	($720,139)	($1,083,858)	($1,141,710)
Other Payments	$42,300	$50,442	$39,500	($500)
Contractual	($1,897,459)	($2,836,947)	($2,385,414)	($2,362,478)
Commodities	($138,740)	($130,051)	($79,500)	($51,000)
Capital Outlay	$40,425	$95,648		$0
Total	**($1,572,606)**	**$337,792**	**$10,728**	**$502,354**

Notable Information

→ No material changes in FY26 budget

621 - WATER FUND

The Water fund supports all water operations throughout the City and surrounding areas. Fees for Service are the primary revenue for the Water fund, and expenses are utilized for operations, capital improvements, and debt service.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
621 - Water Utility	$17,105,007	$15,721,730	$14,054,172

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$55,141,766**	**$55,416,036**	**$55,145,100**	**$60,613,500**
Miscellaneous	$6,959,914	$1,738,168	$1,242,600	$1,299,700
Investments from Interest	$1,557,111	$2,649,815	$625,500	$677,600
Fees For Service	$46,624,741	$51,028,053	$53,277,000	$58,636,200
Expenses	**($42,482,561)**	**($52,640,306)**	**($56,528,377)**	**($62,286,091)**
Personnel	($8,226,252)	($8,633,373)	($11,604,432)	($11,616,350)
Other Payments	($1,799,157)	($7,395,579)	($8,007,100)	($11,427,100)
Debt	($11,307,789)	($12,415,223)	($13,592,479)	($13,386,169)
Contractual	($11,595,693)	($12,280,539)	($12,816,876)	($14,107,235)
Commodities	($9,553,671)	($11,915,592)	($10,107,490)	($11,349,237)
Capital Outlay			($400,000)	($400,000)
Total	**$12,659,206**	**$2,775,731**	**($1,383,277)**	**($1,672,591)**

Notable Information

→ No material changes in FY26 budget

623 - STORM WATER FUND

The Stormwater fund supports all stormwater operations throughout the City. Fees for service serve as the primary revenue for the stormwater fund, and expenses are utilized for operations and capital improvement projects.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
623 - Stormwater Utility	$5,995,850	$4,575,626	$4,038,213

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$11,876,617**	**$12,870,716**	**$11,307,000**	**$12,096,200**
Miscellaneous	$553,719	$430,282		$55,200
Investments from Interest	$807,955	$934,750	$116,000	$162,800
Fees For Service	$10,514,944	$11,505,685	$11,191,000	$11,878,200
Expenses	**($10,072,443)**	**($13,180,039)**	**($12,727,224)**	**($12,633,611)**
Personnel	($1,719,117)	($1,660,645)	($2,453,056)	($2,346,060)
Other Payments	($3,000,000)	($6,165,000)	($4,786,200)	($3,904,300)
Debt	($1,910,144)	($2,492,533)	($2,567,519)	($2,586,555)
Contractual	($3,132,486)	($2,490,720)	($2,361,487)	($2,916,533)
Commodities	($310,696)	($370,277)	($258,961)	($380,163)
Capital Outlay		($865)	($300,000)	($500,000)
Total	**$1,804,175**	**($309,323)**	**($1,420,224)**	**($537,411)**

Notable Information

→ No material changes in FY26 budget

625 - WASTEWATER FUND

The Wastewater fund supports all wastewater operations throughout the City. Fees for services serve as the primary revenue for the wastewater fund, and expenses are utilized for operations, capital improvement projects, and debt service.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
625 - Wastewater Fund	$20,147,185	$20,744,099	$19,752,344

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$39,469,335**	**$42,824,063**	**$41,708,225**	**$44,400,900**
Special Assessments	$72,884	$76,743	$65,000	
Miscellaneous	$1,900,403	$193,269	$4,300	$4,300
Licenses & Permits	$70,232	$125,076	$70,000	
Investments from Interest	$2,355,543	$4,078,178	$540,000	$493,500
Fees For Service	$35,070,272	$38,350,797	$41,028,925	$43,903,100
Expenses	**($41,706,640)**	**($53,521,430)**	**($41,111,311)**	**($45,392,654)**
Personnel	($5,262,039)	($5,573,408)	($6,959,798)	($7,131,334)
Other Payments	($18,443,849)	($24,081,180)	($7,864,110)	($8,696,000)
Debt	($3,351,089)	($10,558,525)	($11,724,199)	($13,892,026)
Contractual	($12,591,439)	($12,100,588)	($11,673,653)	($12,908,950)
Commodities	($2,137,414)	($2,393,501)	($2,539,551)	($2,464,344)
Capital Outlay	$79,189	$1,185,772	($350,000)	($300,000)
Total	**($2,237,305)**	**($10,697,366)**	**$596,914**	**($991,754)**

Notable Information

→ No material changes in FY26 budget

640 - PROPERTY & VEHICLE INSURANCE

This fund is one of the City's Risk Funds. The Property and Vehicle Insurance fund is responsible for maintaining the City's property and vehicle insurance. In 2024, the City made the decision to become self-insured for vehicle insurance.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
640 - Property & Vehicle Insurance	$799,625	$162,280	$331,032

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$2,793,262**	**$2,780,224**	**$3,000,000**	**$4,070,252**
Miscellaneous	$55,801	$62,364		$0
Investments from Interest	$51,760	($9,586)		$0
Fees For Service	$2,685,700	$2,727,446	$3,000,000	$4,070,252
Expenses	**($2,724,191)**	**($3,222,675)**	**($2,939,841)**	**($3,901,500)**
Contractual	($2,722,617)	($3,220,259)	($2,939,841)	($3,876,500)
Commodities	($1,574)	($2,416)		($25,000)
Total	**$69,071**	**($442,451)**	**$60,159**	**$168,752**

Notable Information

→ No material changes in FY26 budget

641 - WORKERS COMP FUND

This fund is one of the City's Risk Funds. The Workers Compensation Self Insurance fund is responsible for the workers compensation claims that the City receives.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
641 - Workers Comp Self Ins	$13,366,552	$14,968,591	$11,308,791

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$3,679,364**	**$3,830,732**	**$3,146,224**	**$200,000**
Miscellaneous	$103,191	$11,220		$0
Investments from Interest	$687,076	$777,354		$200,000
Fees For Service	$2,889,096	$3,042,158	$3,146,224	$0
Expenses	**($2,637,560)**	**($1,532,629)**	**($2,434,217)**	**($3,859,800)**
Personnel	($380,569)	($220,496)	($289,194)	$200
Other Payments				($1,750,000)
Contractual	($2,254,451)	($1,310,504)	($2,140,023)	($2,105,000)
Commodities	($2,539)	($1,629)	($5,000)	($5,000)
Total	**$1,041,804**	**$2,298,103**	**$712,007**	**($3,659,800)**

Notable Information

→ Due to a built-up fund balance from prior years, no additional revenues will be transferred into this fund. Additionally, there will be a transfers of $1,750,000 from the Workers Comp Fund into the Health Insurance Fund for 2026.

642 - HEALTH INSURANCE FUND

This is one of the City's Risk Funds. The Group Health Insurance fund is responsible for the health insurance provided by the City of Topeka.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
642 - Group Health Insurance	$3,650,875	$44,325	$1,029,418

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$13,387,101**	**$15,574,715**	**$16,146,000**	**$22,179,007**
Miscellaneous	$9,315	$10,942	$5,000	$2,230,000
Investments from Interest	$308,006	$170,001		$0
Fees For Service	$13,069,780	$15,393,771	$16,141,000	$19,949,007
Expenses	**($15,070,873)**	**($17,258,753)**	**($17,657,459)**	**($22,296,882)**
Personnel	($293,695)	($201,508)	($250,788)	$200
Contractual	($14,773,488)	($17,053,962)	($17,402,771)	($22,293,282)
Commodities	($3,689)	($3,283)	($3,900)	($3,800)
Total	**($1,683,772)**	**($1,684,038)**	**($1,511,459)**	**($117,876)**

Notable Information

→ Health Insurance increases expected to be 16% for this budget cycle. There will be a $2.2m infusion via transfers from the Workers Comp Fund and Risk Reserve Fund.

643 - RISK MANAGEMENT FUND

This is one of the City's Risk Funds. The Risk Management Reserve is available to assist the City with risk-associated expenses.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
643 - Risk Management Reserve	$450,419	$450,419	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$24,387**	**$28,026**		**$15,000**
Special Assessments		$2,500		$0
Investments from Interest	$24,387	$25,526		$15,000
Expenses		**($875)**	**($2,000)**	**($467,000)**
Other Payments				($467,000)
Contractual		($875)	($2,000)	$0
Total	**$24,387**	**$27,151**	**($2,000)**	**($452,000)**

Notable Information

→ The remaining fund balance will be transferred into the health insurance fund in FY26.

644 - UNEMPLOYMENT COMP. FUND

This is one of the City's Risk Funds. The Unemployment Compensation fund pays for the City's unemployment expenses.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
644 - Unemployment Comp	$519,484	$603,737	$527,737

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$102,556**	**$111,487**	**$81,565**	**$5,000**
Investments from Interest	$24,727	$30,096		$5,000
Fees For Service	$77,829	$81,391	$81,565	$0
Expenses	**($21,993)**	**($22,071)**	**($81,442)**	**($81,000)**
Contractual	($21,993)	($22,071)	($81,442)	($81,000)
Total	**$80,563**	**$89,417**	**$123**	**($76,000)**

Notable Information

→ Due to a built-up fund balance from prior years, no additional revenues will be transferred into this fund for FY26.

700- HUD Grants

The 700 Fund serves all of The City of Topeka HUD Grants, which includes: CDBG, HOME, HESG, Planning Grant, Shelter Plus Care, and the EECBG grant.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
700 - Hud Grants	$398,076	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$5,960,461**	**$5,673,569**	**$4,350,000**	**$4,350,000**
Miscellaneous	$20,836	$38,583		$0
Intergovernmental Revenue	$5,939,625	$5,634,985	$4,350,000	$4,350,000
Expenses	**($5,877,614)**	**($5,781,079)**	**($3,850,493)**	**($3,854,820)**
Personnel	($1,030,764)	($900,026)	($1,065,279)	($1,063,112)
Contractual	($4,842,712)	($4,877,881)	($2,780,714)	($2,786,708)
Commodities	($4,138)	($3,173)	($4,500)	($5,000)
Total	**$82,847**	**($107,511)**	**$499,507**	**$495,180**

Notable Information

→ No material changes in FY26 budget

710 - Other Grants

The 710 fund includes any Non-Federal Grants, which include: FHLB grant, Impact Avenues grant, and the KDADS grant.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
710 - Other Grants	($724,635)	$0	$0
710 - Other Grants	$0	$0	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$1,218,958**	**$1,353,025**	**$1,087,145**	**$1,087,145**
Miscellaneous	($30,822)	$153,551		$0
Intergovernmental Revenue	$1,249,780	$1,199,474	$1,087,145	$1,087,145
Expenses	**($1,195,522)**	**($2,113,916)**	**($1,071,802)**	**($989,691)**
Personnel	($366,293)	($376,297)	($457,758)	($376,365)
Contractual	($795,468)	($1,232,195)	($613,244)	($612,527)
Commodities	($33,762)	($100,535)	($800)	($800)
Capital Outlay		($404,889)		
Total	**$23,436**	**($760,891)**	**$15,343**	**$97,454**

Notable Information

→ No material changes in FY26 budget

730 - OPIOID SETTLEMENT FUND

A special fund whose revenue can be used on activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse localities for previous expenses in these areas. Revenue in this fund comes from the State of Kansas who reached multiple settlements with pharmaceutical companies and related organizations. The authority to spend these funds comes from Kansas House Bill 2079.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
730 - Opioid Settlement Fund	$823,946	$823,946	$0

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$369,621**	**$438,941**		
Investments from Interest	$21,958	$51,776		
Intergovernmental Revenue	$347,664	$387,165		
Expenses	**($6,600)**	**($6,600)**	**($362,546)**	**($834,441)**
Contractual	($6,600)	($6,600)	($362,546)	($834,441)
Total	**$363,021**	**$432,341**	**($362,546)**	**($834,441)**

Notable Information

→ No material changes in FY26 budget

740 - ECONOMIC-DEVELOPMENT FUND

The purpose of the fund shall be to promote, stimulate, and improve the economic welfare of the City and assist in the creation, retention, expansion, and development of economic opportunities for its citizens. This figure also includes the Land Bank.

Fund Balance

Fund Search	2024 Ending Balance	Projected 2025 Ending Balance	Projected 2026 Ending Balance
740 - Economic Development Fund	$1,021,537	$1,021,537	$121,537

Fund Revenues and Expenses

Main Type	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget
Revenues	**$500,000**	**$27,442**		
Miscellaneous	$500,000			
Intergovernmental Revenue		$27,442		
Expenses	**($500,000)**	**($44,260)**	**($538,356)**	**($900,000)**
Other Payments	($500,000)			
Contractual		($2,200)	($538,356)	($900,000)
Capital Outlay		($42,060)		
Total	**$0**	**($16,818)**	**($538,356)**	**($900,000)**

Notable Information

→ No material changes in FY26 budget



APPENDIX



CITY OF TOPEKA PROFILE

History

Topeka lies on a rich, sandy river bottomland where a number of different Native American peoples lived for many years near the fords along the Kansas (Kaw) River. The granddaughters of the influential Kaw leader, White Plume, became wealthy landowners in the area that would become Topeka. Three of the women married a set of French- Canadian brothers called the Pappans. The Pappan brothers established the famous “Pappan Ferry” in 1842 where the Oregon Trail crossed the river. Julie Pappan passed her land down to her grandchildren, one of whom was Charles Curtis, the only Vice-President of the United States of acknowledged Native American descent.

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. Cyrus K. Holliday (one of the nine men) became the City’s chief promoter, especially to make Kansas a free state. Topeka was born!

The Kansas territory was admitted into the Union in 1861 as the 34th state. A contest to decide the location of the state capital centered on two towns; Lawrence and Topeka. The residents of both cities voted in November and Topeka won. Topeka was chosen as the capital with Dr. Charles Robinson as the first Governor. Cyrus K. Holliday donated land for the construction of a state capitol building. The City of Topeka was incorporated February 14, 1857, with Cyrus K. Holliday as Mayor. In 1869, the railway started moving westward from Topeka. General offices and machine shops of the Atchison, Topeka, and Santa Fe Railroad system were established in Topeka in 1878.

During the early part of the 20th Century, the region's economic structure began to settle into the typical pattern of a medium-sized Midwestern area, dependent primarily on its agriculture base with plenty of room to develop. With the onset of World War II and later post war years, the railroad, meat packing, and agricultural base shifted to manufacturing and government/military services. Forbes Air Force Base was established during the war, and the Goodyear Tire & Rubber Company opened a plant in 1944.

Recent significant events include the location of a Target Distribution Center, MARS expansion, Reser’s Expansion, FHL Bank Expansion, a Home Depot distribution Center, and Bimbo Bakeries USA in the Central Crossing Commerce Park. In 2019, Walmart chose Topeka to build its largest distribution center in Kansas. The Evergy Plaza in the heart of downtown Topeka was established in spring of 2020. Various other organizations are expanding to the City of Topeka which assists in uplifting the economy.

CITY OF TOPEKA PROFILE

Stats

The City of Topeka serves as both the state capital of Kansas and the seat of Shawnee County. With an estimated population of 125,475 for 2023, Topeka is the fifth largest city in Kansas behind Wichita, Overland Park, Kansas City, and Olathe. The land within the city covers about 61.4 square miles. Topeka is home to the State Capitol complex, which includes the Capitol Building, the Kansas Judicial Center, and several state office buildings. Additionally, the State of Kansas is the largest employer in the City of Topeka.

Other notable employers include Evergy, Stormont-Vail HealthCare, Topeka Unified School District #501, BlueCross BlueShield of Kansas, and Burlington Northern Santa Fe Railway. There are a diversity of gender, age, and racial backgrounds in Topeka. The median household income in 2022 dollars was $55,870.

Form of Government

Topeka has operated under four forms of government since its founding. From 1857 until 1910, the City was governed by the Mayor-Council plan. The commission form of government was adopted in 1910, and it remained in effect until 1985 when the Strong Mayor-City Council-Chief Administrative Officer plan was adopted. On November 2, 2004, the voters adopted a Council-City Manager form of government.

The Mayor is elected to a four-year term and their 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.

CITY OF TOPEKA PROFILE

Community

Topeka and Shawnee County are served by five public school districts and a number of private schools. Topeka also enjoys the presence of Washburn University, which provides broadly based liberal arts and professional education through more than 200 certificate, associate, baccalaureate, master's, and juris doctor programs. Local theatrical production facilities include the Topeka Performing Arts Center, the Topeka Civic Theater, and Washburn University's White Concert Hall. Within 65 miles of Topeka, seven major lakes and reservoirs provide all forms of water recreation.

There are numerous community centers, offering competitive sports and opportunities for involvement, hundreds of classes in arts and crafts, as well as five public swimming pools, three public golf courses, public tennis courts, baseball diamonds, soccer fields, and various other amenities and natural areas. The City also has approximately 200 religious facilities for all faiths and denominations.

Recently, 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 and has promoted development of local arts studios.

Topeka also lies at 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.

Topeka's regional medical community is nationally recognized for offering high-quality healthcare for patients. A multitude of community outreach services are provided by two general hospitals and five specialized hospitals that together employ approximately 8,000 people.

DEBT SCHEDULES

General Obligation Debt Service Schedule: Debt Service Fund 301

Year	Principal	Interest	Total	Balance
2026	$14,839,934.85	$2,910,196.50	$17,750,131.35	$99,476,964.99
2027	$13,734,633.47	$2,405,448.37	$16,140,081.84	$85,098,627.98
2028	$12,893,834.15	$2,017,002.15	$14,910,836.30	$71,524,174.94
2029	$12,231,939.04	$1,740,655.07	$13,972,594.11	$58,573,750.25
2030	$12,230,960.98	$1,489,056.93	$13,720,017.91	$45,604,874.05
2031	$9,863,281.44	$1,235,768.10	$11,099,049.54	$35,235,899.44
2032	$7,654,094.08	$1,001,947.82	$8,656,041.90	$27,199,916.84
2033	$6,825,422.82	$802,870.50	$7,628,293.32	$19,827,993.28
2034	$5,296,751.55	$619,680.76	$5,916,432.31	$13,993,413.53
2035	$3,818,847.86	$477,020.74	$4,295,868.60	$9,779,824.82
2036	$3,390,000.00	$361,400.00	$3,751,400.00	$6,149,050.00
2037	$2,740,000.00	$250,650.00	$2,990,650.00	$3,785,000.00
2038	$1,410,000.00	$151,400.00	$1,561,400.00	$2,375,000.00
2039	$1,235,000.00	$95,000.00	$1,330,000.00	$1,140,000.00
2040	$250,000.00	$45,600.00	$295,600.00	$890,000.00
2041	$260,000.00	$35,600.00	$295,600.00	$630,000.00
2042	$270,000.00	$25,200.00	$295,200.00	$360,000.00
2043	$280,000.00	$14,400.00	$294,400.00	$80,000.00
2044	$80,000.00	$3,200.00	$83,200.00	$0.00
2045	$0.00	$0.00	$0.00	$0.00

DEBT SCHEDULES

Utilities Debt Service Schedule: Water Fund 621

Year	Principal	Interest	Total	Balance
2026	$259,436.24	$36,137.52	$295,573.76	$2,004,512.42
2027	$269,226.29	$28,354.44	$297,580.73	$1,735,286.13
2028	$276,568.83	$22,969.88	$299,538.71	$1,458,717.30
2029	$280,240.09	$20,204.20	$300,444.29	$1,178,477.21
2030	$282,687.60	$17,401.82	$300,089.42	$895,789.61
2031	$190,905.92	$14,574.94	$205,480.86	$704,883.69
2032	$190,905.92	$12,427.24	$203,333.16	$513,977.77
2033	$194,577.18	$10,279.54	$204,856.72	$319,400.59
2034	$198,248.45	$6,388.02	$204,636.47	$121,152.14
2035	$121,152.14	$2,423.04	$123,575.18	($0.00)

Parking Debt Service Schedule: Parking Fund 601

Year	Principal	Interest	Total	Balance
2026	$505,628.91	$116,832.34	$622,461.25	$3,925,722.19
2027	$446,140.24	$102,651.05	$548,791.29	$3,479,581.95
2028	$429,597.02	$91,689.33	$521,286.35	$3,049,984.93
2029	$437,820.87	$82,984.59	$520,805.46	$2,612,164.06
2030	$451,351.42	$73,685.11	$525,036.53	$2,160,812.64
2031	$435,812.64	$62,807.06	$498,619.70	$1,725,000.00
2032	$320,000.00	$51,750.00	$371,750.00	$1,405,000.00
2033	$340,000.00	$42,150.00	$382,150.00	$1,065,000.00
2034	$345,000.00	$31,950.00	$376,950.00	$720,000.00
2035	$355,000.00	$21,600.00	$376,600.00	$365,000.00
2036	$365,000.00	$10,950.00	$376,600.00	($0.00)

DEBT SCHEDULES

Combined Utilities Debt: Revenue Bond Amortization Schedule Continued

Year	Principal	Interest	Total D/S	Balance
2026	17,087,827.20	12,598,692.40	29,686,519.60	369,704,074.80
2027	17,202,123.10	11,982,446.50	29,184,569.60	352,501,951.70
2028	17,281,877.07	11,388,780.03	28,670,657.10	335,220,074.63
2029	15,042,099.99	10,798,394.61	25,840,494.60	320,177,974.64
2030	15,117,802.98	10,298,229.14	25,416,032.12	305,060,171.66
2031	15,443,997.45	9,882,934.65	25,326,932.10	289,616,174.21
2032	14,845,695.04	9,361,999.56	24,207,694.60	274,770,479.17
2033	15,312,907.73	8,874,105.61	24,187,013.34	259,457,571.44
2034	13,840,647.75	8,437,064.33	22,277,712.08	245,616,923.69
2035	13,928,927.58	8,006,173.24	21,935,100.82	231,687,996.11
2036	13,532,760.05	7,573,273.27	21,106,033.32	218,155,236.06
2037	13,757,158.29	7,153,707.53	20,910,865.82	204,398,077.77
2038	13,912,135.72	6,747,421.34	20,659,557.06	190,485,942.05
2039	14,232,706.11	6,331,563.47	20,564,269.58	176,253,235.94
2040	14,673,883.52	5,904,018.52	20,577,902.04	161,579,352.42
2041	14,330,682.35	5,457,373.45	19,788,055.80	147,248,670.07
2042	14,738,117.37	4,999,750.93	19,737,868.30	132,510,552.70
2043	15,211,203.68	4,523,168.38	19,734,372.06	117,299,349.02
2044	15,709,956.74	4,029,941.58	19,739,898.32	101,589,392.28
2045	15,529,392.28	3,518,196.02	19,047,588.30	86,060,000.00
2046	14,730,000.00	3,024,561.26	17,754,561.26	71,330,000.00
2047	13,995,000.00	2,536,362.52	16,531,362.52	57,335,000.00
2048	13,520,000.00	2,067,500.00	15,587,500.00	43,815,000.00
2049	11,385,000.00	1,608,512.50	12,993,512.50	32,430,000.00
2050	10,590,000.00	1,236,550.00	11,826,550.00	21,840,000.00
2051	7,905,000.00	886,425.00	8,791,425.00	13,935,000.00
2052	6,155,000.00	582,400.00	6,737,400.00	7,780,000.00
2053	6,415,000.00	323,962.50	6,738,962.50	1,365,000.00
2054	1,365,000.00	54,600.00	1,419,600.00	0.00
Total	**386,791,902.00**	**170,188,108.34**	**556,980,010.34**	**4,769,223,200.36**

FINANCIAL POLICIES

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 Governing Body adopted policies for capital improvements and debt management in 2004. It also adopted a resolution requiring a structurally balanced General Fund budget beginning in 2006. These and other financial policies are to be reviewed annually and are available online at http://www.topeka.org.

Basis of Budgeting

Since 2015, the City's annual operating budget has been 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.

Budgeting, Accounting, and Audit Practices

Kansas law prescribes the policies and procedures by which the cities prepare the Governing Body of the City to 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.

FINANCIAL POLICIES

Timing and Amendment Process: Revenue Neutral Rate

During the 2021 State of Kansas legislative session, the tax lid was removed and the legislature enacted SB13 and HB2104. This legislation establishes new notice and public hearing requirements if a municipality's required property tax revenue in its proposed budget will exceed the amount collected in property tax in the prior budget year.

The Revenue Neutral Rate (RNR) is the tax rate in mills that would generate the same property tax revenue in dollars as what the municipality collected the previous year using the current tax year's total assessed valuation.

The Revenue Neutral Rate is calculated by using last year's total property tax raised in dollars divided by the current year's assessed valuation as of June 15. The following process is required to exceed the Revenue Neutral Rate.

The City will receive the assessed value and Revenue Neutral Rate, calculated by the County Clerk, by June 15th of each year. Once received, the City uses this number to determine the budget needs for the upcoming budget year. When doing so, the amount of property tax needed to fund the budget is calculated. From this, it is determined whether the amount needed will require a tax levy that exceeds the predetermined Revenue Neutral Rate. The following process is required follow the RNR requirement.

If the Revenue Neutral Rate IS Exceeded:

By July 20th, the County Clerk must be notified of the City's intent to exceed the Revenue Neutral Rate. The City must hold a public hearing about its intent to exceed. To inform the public, the City must publish a notice on the City's website and in the newspaper for general circulation in the county. This notice must be published 10 days before the public hearing is scheduled. In addition, this notice must provide details on both the Revenue Neutral Rate hearing and overall Budget Approval hearing. These hearings must be completed by September 20th.

The Governing Body votes whether to approve exceeding the Revenue Neutral Rate at the hearing. Once approved, the Governing Body adopts a resolution to exceed the Revenue Neutral Rate. On or before October 1st, the City must certify to the County Clerk the amount of property taxes that will be levied.

If the Revenue Neutral Rate is NOT Exceeded:

If the Revenue Neutral Rate is not exceeded, the City must publish the proposed budget and hearing notice (which includes the Revenue Neutral Rate) on or before August 5th. A public hearing on the budget must be held on or before August 15th. Once approved, the City must certify the budget and tax levied to the County Clerk on or before August 15th.

FINANCIAL POLICIES

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 an Annual Comprehensive Financial Report (ACFR), 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 ACFR 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.

Liquidity and Return on Investment

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.

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, and 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.

FINANCIAL POLICIES

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 ten-year Capital Improvement Plan (CIP). The first three years of the Capital Improvement Plan is called the Capital Improvement Budget (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 continue to 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 or 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.

FINANCIAL POLICIES

Capital Improvement Policy and Procedure Continued

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 ten-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 ten 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. 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 Governing Body 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 Governing Body. 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 Governing Body, which reviews the document and makes changes as it deems necessary. The Governing Body has the final responsibility to adopt the CIB and CIP.

FINANCIAL POLICIES

Debt Management Policy

The debt management policy establishes 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;
- Existing or projected revenues are sufficient to service the planned debt;
- The cost of the asset or assets financed would place an undue burden on today's current tax- or rate-payers if financed on a "pay-as-you-go" basis; or
- The use of debt is necessary to promote the stability over time of the City's property tax demands or user fee levels.

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 2022 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.

FINANCIAL POLICIES

Debt Management Policy Continued

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 shall review at least annually its outstanding debt for economic refunding opportunities. The City shall evaluate refunding opportunities on a net present value savings basis, considering for execution those refunding opportunities that stand to produce present value savings as a ratio of refunded principal of no less than 3%, 5% and 7% for current, advance and synthetic refunding, respectively. Refunding or restructuring opportunities that do not meet these minimum savings thresholds, but are otherwise determined to produce substantive economic, strategic, budgetary or other material benefits to the City may be considered. Unless an alternative structure is deemed to serve a particularly prudent, economical or strategic purpose, refunding savings shall be structured substantially evenly over the life of the refunded bonds, or in a manner to reduce the terms of the bond repayment cycle.

The City shall evaluate each project to determine the most affordable and/or advantageous method of financing with consideration for the following principles. In general, “pay-as-you-go” capital projects shall be characterized by a cost of no more than $125,000, an asset life of no more than five years, or an improvement that is expected to extend the useful life of an existing capital asset by no more than five years. Debt financing capital projects shall generally be restricted to major, non-recurring capital expenditures for assets or asset improvements costing in excess of $125,000 and having an expected useful life in excess of five years.

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.

FINANCIAL POLICIES

Debt Management Policy Continued

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 Annual Comprehensive Financial Report 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 financing, and communication with credit rating agencies.

GLOSSARY

BOND: A written promise to pay a sum of money (the face value or principal amount) plus interest at a specified date in the future (the maturity date).

BUDGET: A plan of financial operation for a given time period based on proposed expenditures and revenues.

CAPITAL ASSET: A tangible asset owned by a government which has an initial cost greater than $5,000 and a useful life of three years or more. Examples of capital assets include land, buildings, furniture, fixtures, and equipment.

CAPITAL IMPROVEMENT PLAN (CIP): A capital improvement plan is a long-term multiyear plan for capital improvement projects (things such as street repair, facility maintenance, and water treatment plant upgrades). The **CAPITAL IMPROVEMENT BUDGET (CIB)** is the first three years of this plan.

CAPITAL OUTLAY: A category of expense related to spending money on/related to capital assets that are not included in the capital project fund.

COMMODITIES: Commodity expenditures include costs for materials. Examples are items such as asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies.

CONTRACTUALS: Contractual costs are expenditures related to the operations of the City. They include items such as property insurance premiums, utility costs, printing services, rent, and maintenance services.

DEBT FINANCING: The borrowing of money by government in order to obtain funding to pay for large scale projects and assets over the long term.

DEBT SERVICE FUND: Money in the Debt Service fund is used to pay off the City's debt principal and interest.

DEFICIT: A budget deficit occurs when the expenses are greater than the collected or expected revenues.

ENTERPRISE FUND: A fund established to record the financial transactions of an enterprise operation. An enterprise operation operates like a private sector business (such as the City's water utility) and receives revenues from fees charged for services.

EXPENDITURES: Decreases in financial resources for Governmental and Fiduciary Funds (money going out). Expenditures include current operating expenses funded through resources such as current assets, intergovernmental payments, or debt service.

EXPENSES: Outflows of assets and/or incurrence of liabilities in Proprietary Funds from activities within an organization's typical or central operations (money going out)

GLOSSARY

FISCAL YEAR: A period of time for the operating budget. The City of Topeka uses the calendar year as its fiscal year.

FULL-TIME EQUIVALENT (FTE): FTEs are a common unit used when budgeting for personnel costs. This is an employee position expressed as a decimal equivalent of a full-time position (40 hours a week, or 2,080 hours worked per year). For example, a City employee working 20 hours a week would be considered 0.5 FTE, while an employee with a typical full-time schedule is 1 FTE.

FUND: A fiscal and accounting entity where financial resources, liabilities, expenses, and other changes are recorded. Funds are typically related to a specific activity and often have special regulations or restrictions.

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.

GENERAL FUND: As the City's largest fund, the General Fund (GF) includes all financial resources that are not in another fund. Services like public safety, public works, and administration are included in the GF.

GENERAL OBLIGATION BONDS: A G.O. Bond is debt issued by a government that is backed by the full faith, credit, and taxing power of the City.

GRANT: A contribution of funding by one governmental unit or organization to another. Often, these contributions are made to local governments from the Federal and State government for specified purposes and projects.

INFRASTRUCTURE: A permanent installation, facility, or system that provides service to the public. Examples include buildings, roads, and water treatment plants.

INTERGOVERNMENTAL REVENUES: Revenues that are collected by one government but shared with another government.

LEVY: (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The amount of taxes, special assessments, or service charges applied by a government.

MILL: One mill is $1 per $1000 of assessed value. Property tax rates are expressed in mills.

OPERATING BUDGET: The annual operating budget is the primary means by which most of the revenue collection, spending, and service delivery activities of a government are controlled.

GLOSSARY

PERSONNEL COST: Salaries, wages, benefits, and other labor costs. Personnel costs comprise a large portion of the City's budget.

REVENUE: An increase in the net assets of a fund (money coming in). The City primarily collects revenues from taxes and fees.

REVENUE BOND: A bond that is payable from a specific source of revenue. For example, water treatment plant upgrades are often funded through revenue bonds based on revenue from customer charges. Unlike a General Obligation bond, the full faith and credit of the City's taxing power is not pledged.

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Development Services	After hours Inspection	Outside working hours - Time and a half	$50.00	$150.00	Does not cover our running cost
	After hours Inspection-Holiday	Holiday - Double time	$100.00	$300.00	Does not cover our running cost
	Annual access lift certificate	Per Unit	$20.00	No Change	
	Annual dumbwaiter certificate	Per Unit	$20.00	No Change	
	Annual escalator certificate	Per Unit	$35.00	No Change	
	Annual freight elevator certificate	Per Unit	$50.00	No Change	
	Annual passenger elevator certificate	Per Unit	$50.00	No Change	
	Change of Address	Failure to notify Development Services Director	$10.00	$30.00	Matches returned check fee
	Change of Designated Master		$50.00	No Change	
	CMB Inspection	Cereal Malt Beverage	$50.00	$55.00	
	Commercial Trade Permit	For work not done under a duly issued building permit for projects up to $200,000.	$100.00	No Change	
		For work not done under a duly issued building permit for projects from $200,000-$500,000.	$500.00	No Change	
		For work not done under a duly issued building permit for projects exceeding $500,000.	$1,000.00	No Change	
	Compliance Letter Fee		$100.00	No Change	
	Condensing Unit replacement Permit	Self-Inspected by Licensed Mechanical Contractor	$20.00	$50.00	Matches other Permit fees
	Dance Hall Inspection		$50.00	No Change	
	Duplicate License		$10.00	No Change	
	Electrical Service Clearance (Evergy)	No Permit	$50.00	$55.00	Inflation
	Exam application		$50.00	$120.00	Out dated. Average exam costs are $115
	Exam Re-Test		$20.00	$120.00	
	Expedited CMB Inspection	Less than 24 hours notice	$100.00	No Change	
	Homeowner Trade Permit		$50.00	$55.00	Inflation 10%
	Inactive Master or Journeyman		$30.00	$33.00	Inflation 10%
	Investigation Inspection	Fee in addition to required permit fee if it is determined work was done without a valid permit.	$50.00	$55.00	Inflation 10%
	Journeyman Registration	Registration fee for individuals holding trade licenses issued by another jurisdiction which has license requirements which comply with the provisions of TMC 5.63.081	$50.00	$55.00	Inflation 10%
	Late Fees - Apprentice License 25%		25% of License Renewal Fee		
	Late Fees - Apprentice License 50%		50% of License Renewal Fee		
	Late Fees - Contractor License 25%		25% of License Renewal Fee		

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Development Services	Late Fees - Contractor License 50%		50% of License Renewal Fee		
	Late Fees - General Contractor G1 License 25%		25% of License Renewal Fee		
	Late Fees - General Contractor G1 License 50%		50% of License Renewal Fee		
	Late Fees - General Contractor G2 License 25%		25% of License Renewal Fee		
	Late Fees - General Contractor G2 License 50%		50% of License Renewal Fee		
	Late Fees - Journeyman License 25%		25% of License Renewal Fee		
	Late Fees - Journeyman License 50%		50% of License Renewal Fee		
	Late Fees - Master License 25%		25% of License Renewal Fee		
	Late Fees - Master License 50%		50% of License Renewal Fee		
	Late Fees - Renewal License 25%		25% of License Renewal Fee		
	Late Fees - Renewal License 50%		50% of License Renewal Fee		
	Master Registration	Registration fee for individuals holding trade licenses issued by another jurisdiction which has license requirements which comply with the provisions of TMC 5.63.080	$100.00	$110.00	Inflation 10%
	Mobile Home Park License		$40.00 per park plus $2.00 per unit. Maximum fee limited to $240.00	No Change	
	New Apprentice Registration		$65.00	$75.00	Inflation 10%
	New Backflow Tester License		$100.00	$110.00	Inflation 10%
	New Class B License for Technical activities		$250.00	$275.00	Inflation 10%
	New Commercial contractor type I	3 Stories or less	$500.00	$550.00	Inflation 10%
	New Commercial contractor type II	Unlimited	$900.00	$990.00	Inflation 10%
	New Concrete Contractor		$300.00	$330.00	Inflation 10%
	New Demolition Contractor		$300.00	$330.00	Inflation 10%
	New Elevator Contractor		$300.00	$330.00	Inflation 10%
	New Excavation Contractor		$300.00	$330.00	Inflation 10%
	New Fire Alarm contractor		$300.00	$330.00	Inflation 10%
	New Fire Sprinkler Contractor		$300.00	$330.00	Inflation 10%
	New Framing Contractor		$300.00	$330.00	Inflation 10%
	New Journeyman License		$100.00	$110.00	Inflation 10%
	New Lawn Irrigation Contractor		$500.00	$550.00	Inflation 10%
	New Master License		$200.00	$220.00	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Development Services	New Residential Contractor	One and Two Family	$400.00	$440.00	
	New Roofing Contractor		$300.00	$330.00	Inflation 10%
	New Solid Fuel Contractor		$500.00	$550.00	Inflation 10%
	New Swimming Pool Contractor		$500.00	$330.00	Inflation 10%
	New Trade Contractor	MEP	$500.00	$550.00	Inflation 10%
	New Water Softener Contractor		$500.00	$550.00	Inflation 10%
	On-Site Consultation		Free	No Change	
	On-site Consultation (Bid assist)		$50.00	$55.00	Inflation 10%
	Reinspection Fee	Per Hour	$50.00	$55.00	Inflation 10%
	Re-Inspection Fee		$50.00	$55.00	Inflation 10%
	Reinstatement Fee		$30.00	$35.00	Inflation 10%
	Renewal Commercial contractor type I	3 Stories or less	$400.00	$440.00	Inflation 10%
	Renewal Commercial contractor type II	Unlimited	$800.00	$880.00	Inflation 10%
	Renewal Apprentice Registration		$40.00	$44.00	Inflation 10%
	Renewal Backflow Tester License		$60.00	$66.00	Inflation 10%
	Renewal Class B License		$400.00	No Change	
	Renewal Concrete Contractor		$200.00	$220.00	Inflation 10%
	Renewal Demolition Contractor		$200.00	$220.00	Inflation 10%
	Renewal Elevator Contractor		$200.00	$220.00	Inflation 10%
	Renewal Excavation Contractor		$200.00	$220.00	Inflation 10%
	Renewal Fire Alarm Contractor		$200.00	$220.00	Inflation 10%
	Renewal Fire Sprinkler Contractor		$200.00	$220.00	Inflation 10%
	Renewal Framing Contractor		$200.00	$220.00	Inflation 10%
	Renewal Journeyman License		$60.00	$66.00	Inflation 10%
	Renewal Lawn Irrigation Contractor		$300.00	$330.00	Inflation 10%
	Renewal Master License		$150.00	$165.00	Inflation 10%
	Renewal Residential Contactor	One and Two Family	$150.00	$165.00	Inflation 10%
	Renewal Roofing Contractor		$200.00	$220.00	Inflation 10%
	Renewal Solid Fuel Contractor		$300.00	$330.00	Inflation 10%
	Renewal Swimming Pool Contractor		$200.00	$220.00	Inflation 10%
	Renewal Trade Contractor	Plumbing ,Mechanical or Electrical	$400.00	$440.00	Inflation 10%
	Renewal Water Softener Contractor		$300.00	$330.00	Inflation 10%
	Residential Trade Permit	For work not done under a duly issued building permit.	$50.00	$55.00	Inflation 10%
	ROW Excavation		$10.00	$55.00	Matches other Permit fees
	Returned Check Fee		$30.00	No Change	
	Same Day Inspection	Requested after 4:00 PM on the previous work day	$50.00	$55.00	Inflation 10%
	Specified Time Inspection	Inspection requested at a specified time.	$50.00	$150.00	Causes disruption to schedules
	Technology Improvement Fee	Fee for each permit and License to improve technology	$3.00	$5.00	Inflation 10%
	Water Heater Replacement Permit	Self-Inspected by Licensed Plumbing Contractor	$20.00	$55.00	Matches other Permit fees

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
GIS	Maps				
	8 1/2 x 11		No Fee	No Fee	
	11 x 17 (Aerials OR Contours)		$2.00	$2.60	Resources are increasing (ink and paper)
	Aerials AND Contours		$4.00	$5.20	Resources are increasing (ink and paper)
	Generic Map		N/A	$2.60	Resources are increasing (ink and paper)
	18 x 24 (Aerials OR Contours)		$4.00	$5.20	Resources are increasing (ink and paper)
	Aerials AND Contours		$8.00	$10.40	Resources are increasing (ink and paper)
	Generic Map		N/A	$5.20	Resources are increasing (ink and paper)
	24 x 24 (Aerials OR Contour)		$6.00	$7.80	Resources are increasing (ink and paper)
	Aerials AND Contours		$12.00	$15.60	Resources are increasing (ink and paper)
	Generic Map		N/A	$7.80	Resources are increasing (ink and paper)
	24 x 36 (Aerials OR Contours)		$6.00	$7.80	Resources are increasing (ink and paper)
	Aerials AND Contours		$12.00	$15.60	Resources are increasing (ink and paper)
	Generic Map		N/A	$7.80	Resources are increasing (ink and paper)
	36 x 36 (Aerials OR Contours)		$9.00	$11.70	Resources are increasing (ink and paper)
	Aerials AND Contours		$12.00	$20.80	Resources are increasing (ink and paper)
	Generic Map		N/A	$11.70	Resources are increasing (ink and paper)
	36 x 48 (Aerials OR Contours)		$12.00	$15.60	Resources are increasing (ink and paper)
	Aerials AND Contours		$20.00	$26.00	Resources are increasing (ink and paper)
	Generic Map		N/A	$15.60	Resources are increasing (ink and paper)

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Municipal Court	Dogs Running At Large		$30.00	$60.00	Encourage community to license dogs

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Engineering	Developer Fee	per hour staff engineer time for plan review or project management *Utilities Department needs to agree charge this as well since it's a similar fee		Actual hours at current labor rate	Matches Utilities
	Developer Fee	per hour for inspection time *Utilities Department needs to agree charge this as well since it's a similar fee		Actual hours at current labor rate	Matches Utilities
*Added after 3/3	Overweight Bridge Load Review			Actual charges incurred by consultants	
*Added after 3/4	Pre-Application Review	per hour staff time for pre-application review and/or pre-application meeting time		Actual hours at current labor rate	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Police	Per hour Research fee		$25.00	No Change	Made comparison to other agencies in different counties to determine proposed cost
	Copy of Auto Accident Report		$5.00	$8.00	Local agency comparison, cost to revenue comparison of services
	DVD copy of Auto Accident Photos		$25.00	$30.00	Cost to revenue comparison of services
	Copy of Criminal Report (first 5 pages)		$2.00	$4.00	Local agency comparison, cost to revenue comparison of services
	per page past 5 pages		$1.00	No Change	
	Misc. list of costs for actual photographs (very uncommon)				
	Copy of non-criminal documents (per page, Ex: CAD notes or grant documentation)		$0.25	No Change	
	Alarm company License (monitor only)		$25.00	No Change	
	Alarm company License (installation and monitor)		$300.00	No Change	
	Alarm company renewal fee (monitor only)		$25.00	No Change	
	Alarm company renewal fee (installation and monitor)		$100.00	No Change	
	Alarm company transfer fee (transfer license to new company)		$10.00	No Change	
	New Alarm Agent License/Merchant Guard		$30.00	$40.00	Local agency comparison, cost to revenue comparison of services
	Renewal Alarm Agent/Merchant Guard		$25.00	$30.00	Local agency comparison, cost to revenue comparison of services
	False Alarm Fee (no fee for first 2 false alarms each calendar year)		$25.00	$50.00 Residential/$100.00 Commercial	Increase recommended to incentivize businesses and home owners to try to find ways to reduce the number of reoccurring false alarms they have with their alarms. We want to ultimately reduce the amount of time needed for officers to respond to false alarms. We would still offer no fee for the first 2 false alarms as accidents happen. Many local agencies do a scale based on number of false alarms but that would be very labor intensive so we are recommending one price for residential and one price for commercial.
	Finger Printing (unlimited number of fingerprint cards)		$10.00	$15.00 for up to 2 cards/$5.00 per additional card	Local agency comparison, cost to revenue comparison of services

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Police	Pet license 1 year (spayed/neutered)		$8.00	$10.00	Local agency comparison, cost to revenue comparison of services (special note this was our original recommendation however recently at one of the budget council meetings some of the City Council members seemed to oppose the idea of increasing animal control licenses)
	Pet license 1 year (unspayed/unneutered)		$20.00	$25.00	Local agency comparison, cost to revenue comparison of services, higher increase on unspayed/unneutered to incentivize citizens to spay/neuter their pets (special note this was our original recommendation however recently at one of the budget council meetings some of the City Council members seemed to oppose the idea of increasing animal control licenses)
	Late fee for late pet license renewals after 30 day grace period ($2.00 per month late)		$2.00	$4.00 Flat Fee	Requesting to change the late fee calculation because many citizens are confused by the current language - this would make the process easier and reduce the number of times we have to refund late fee overpayment.
	Replacement for lost pet tag		$1.00	$2.00	Cost to revenue comparison of services, doesn't happen very often
	Dangerous Dog		$50.00	No Change	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Utilities	Service Deposit	Charged for a new account number establish in the billing system	$25 - $300	Residential accounts $50 Duplex $100 Apt/Condo $30 per unit Bus./Comm. $100-$600	Brings deposit amounts closer to average monthly invoice amounts, better protects city's interest.
	Service Transfer Fee Deposit	Charged when customer's security deposit was returned but payment history is unfavorable	Double Standard Amount	No Change	
	Returned Payment Fee		$30.00	No change	
	Credit/Debit Card Charge		TBD	No Change	
	E-Check Charge		TBD	No Change	
	Late Payment Fee		TBD		
	Delinquent (disconnect) Fee		$32.00	$35.00	Account for increased costs in fuel, labor, equipment maintenance and insurance
	Same Day Turn-on/Reconnection Fee		$24.00	$35.00	Account for increased costs in fuel, labor, equipment maintenance and insurance
	Illegal Water Usage Fee		$50.00	$75.00	Enhance the penalty to discourage repeat offenders
	Tampering Fee		$100.00	No Change	
	Unauthorized Water Service Fee		TBD	No Change	
	Utility Billing Insert and/or message fee		By quote, actual fee from city utility bill print vendor plus 15% administrative fee	No Change	
	Meter Testing 5/8" & 1" meters		$110.00	No Change	Based on updated labor rate and testing practice.
	Meter Testing 11/2" & 2" meters		$330.00	$335.00	Based on updated labor rate and testing practice.
	Meter Testing 3" and larger meters		$195.00	$260.00	Based on updated labor rate and testing practice.
	Non-Emergency After hours response		Actual hrs at current overtime labor rate, 1 hour minimum	No Change	
**Added after 3/3	Bench Testing Fee	Assessed when a meter is brought into the meter shop to be tested rather than being tested in the field.	N/A	$75.00	In addition to the listed price for testing on meter size. Allows for staff time to bring meter into shop and return to location.
	Mobile Home Park Meter Maintenance		$30.00	$35.00	20% increase to account for increased costs
	Meter Deposit 1" meter hydrant		$1,100.00	No Change	
	Meter Deposit 3" hydrant meter		$2,225.00	No Change	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Utilities	Monthly rental fee 1" disc hydrant meter		$40.00	$60.00	Allow for increase in costs of routine maintenance
	Monthly rental fee 3" turbine hydrant meter		$50.00	$100.00	Allow for increase in costs of routine maintenance
**Updated After 3/3	Hydrant Meter Delinquent Account Fee		$40.00	$50.00	Reduce delinquency rate, 20% increase
	Annual Testing Fee Penalty		$100.00 if not returned w/in 10 days of notification	No Change	
**Added after 3/3	Hydrant Meter Permit Administrative Fee	Assessed on all new hydrant meter rental permits	N/A	$20.00	Account for staff time
	City Installation, Relocation & Maintenance Rates		Parts & Materials: Cost +15%, Equipment: Current Equipment rate per maintenance management system, Labor: Actual hours at current labor rate, Excavation Permit: $13.00 (Inside City Excavations/Installation only), Engineering & Administrative Fee: 5% of total cost	Excavation Permit $60.00	**Excavation Permit Increase is based on Development Services.**
	Plan Review		N/A	Actual hours at current labor rate	Account for a portion of staff time spent reviewing developers plans.
	Water Main Tap Fee 2" and smaller		$35.00	$65.00	Increased costs. Comp city average $696
	Water Main Tap Fee - 3" and larger		$180.00	$330.00	Increased costs. Comp city average $1,586
			Inside City/Outside City	Inside City/Outside City	
	Water System Fee - 1"		$350/$613	$760/$1,330	Fees have been the same dating back to at least 2004
	Water System Fee - 1 1/2"		$700/$1,225	$1,295/$2,266	Fees have been the same dating back to at least 2004
	Water System Fee - 2"		$1,120/$1,960	$2,072/$3,626	Fees have been the same dating back to at least 2004
	Water System Fee - 3"		$2,100/$3,675	$3,885/$6,779	Fees have been the same dating back to at least 2004
	Water System Fee - 4"		$3,500/$6,125	$6,475/$11,331	Fees have been the same dating back to at least 2004
	Water System Fee - 6"		$7,000/$12,250	$12,950/$22,663	Fees have been the same dating back to at least 2004
	Water System Fee - 8"		$11,200/$19,600	$20,720/$36,260	Fees have been the same dating back to at least 2004
	5/8" Meter and 1" Tap & Service		$1,222.73	$1,410.00	Increased material costs
	1" Meter and 1" Tap & Service		$1,280.23	$1,490.00	Increased material costs
	1 ½" Meter and 1 ½" Tap & Service		$4,391.39	$5,515.00	Increased material costs

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Utilities	2” Meter and 2” Tap & Service		$4,793.47	$6,075.00	Increased material costs
	Engineering Division Construction Inspection Fee		$49.55	$64.95	Increased labor costs
	Sewer Tap or Connection Fee		$200.00	$250.00	Increased costs, Fee has been the same dating back to at least 2004
			Inside City/Outside City	Inside City/Outside City	
	Sewer System Fee - 5/8"		$680/$1,190	$1,258/$2,202	Fees have been the same dating back to at least 2004
	Sewer System Fee - 1"		$680/$1,190	$1,470/$2,573	Fees have been the same dating back to at least 2004
	Sewer System Fee - 1 1/2"		$1,360/$2,380	$2,515/$4,401	Fees have been the same dating back to at least 2004
	Sewer System Fee - 2"		$2,176/$3,808	$4,025/$7,044	Fees have been the same dating back to at least 2004
	Sewer System Fee - 3"		$4,080/$7,140	$7,550/$13,213	Fees have been the same dating back to at least 2004
	Sewer System Fee - 4"		$6,800/$11,900	$11,250/$19,688	Fees have been the same dating back to at least 2004
	Sewer System Fee - 6"		$13,600/$23,800	$25,160/$44,030	Fees have been the same dating back to at least 2004
	Sewer System Fee - 8"		$21,760/$38,080	$40,260/$70,455	Fees have been the same dating back to at least 2004
	Biochemical Oxygen Demand (BODS) Inside		$0.002161 per mg/l per 1,000 gallons	$0.003242 per mg/l per 1,000 gallons	Increased chemical costs for treatment. Comp Cities are 62-124% higher
	Biochemical Oxygen Demand (BODS) Outside		$0.003782 per mg/l per 1,000 gallons	$0.005673 per mg/l per 1,000 gallons	Increased chemical costs for treatment. Comp Cities are 62-124% higher
	Suspended Solids Inside		$0.001371 per mg/l per 1,000 gallons	$0.0020570 per mg/l per 1,000 gallons	Increased treatment costs
	Suspended Solids Outside		$0.002399 per mg/l per 1,000 gallons	$0.0035990 per mg/l per 1,000 gallons	Increased treatment costs
	Septic Disposal		$40.25 per 1,000 gallons	$59.40 per 1,000 gallons	Increased treatment costs
	Hauled Waste Tipping Fee		$15.00 per 1,000 gallons	$25.00 per 1,000 gallons	Increased treatment costs
	Grease Disposal		$80.00 per 1,000 gallons	No Change	
	Septic Industrial Waste		$100.00 per 1,000 gallons	No Change	
	Jetting (JOTJ)		$40.25 per 1,000 gallons	$59.40 per 1,000 gallons	Increased treatment costs
	Bulk Water		$0.25 per 50 gallons	$0.50 per 50 gallons	Increased treatment costs
	Lime Residual Hauling		$300.00 per 16-20 ton truck load	No Change	
	Septic Hauler Permit		$150 / 3 years + $20/truck	No Change	
	Current Labor Rate		$55.00/hr	$75.00/hr	Increased labor costs

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Property Maintenance	2 x 4's		$6/each	Actual incurred charges	
	Admin Penalty Fee		$100.00	no change	set per ordinance
	Admin Penalty Fee		$200.00	no change	set per ordinance
	Administrative Fee		$140.00	no change	set per ordinance
	Blast Media Glass		$12.00/per bag	Actual incurred charges	
	Blast Media Soda		$15.00/per bag	Actual incurred charges	
	Demolition			Actual costs of contractor to complete demolition	
	Demolition Administrative Fee		$140.00	no change	set per ordinance
	Dumpster Fee		$85.00 minimum	no change	this is our cost
	Fuel		$4.00/gallon	Actual incurred charges	
	Hand Labor		$25.00/per hour	per person	
	Hardware & Paint			Actual incurred charges	
	Loader Fee		$50.00/per hour	No Change	
	Mileage		$0.55/per mile	Actual incurred charges	
	Orange Fencing		$3.50/per ft	Actual incurred charges	
	OSB		$28.03/per sheet	Actual incurred charges	
	Plywood		$30.00/per sheet	Actual incurred charges	
	T-Posts		$7.00/each	Actual incurred charges	
	Tires		$2.00/each without rims	Actual incurred charges	
	Tires		$5.00/each with rims	Actual incurred charges	
	Truck Time		$50.00/per hour	Actual incurred charges	
	Cut Fee (Weeds)		Varies	Actual cost of contractor	
	Failure to Register Vacant Property Penalty		$250/ per ordinance	No Change	
	Black/White Copies		0.25/per page	No Change	
	Color Copies		$1.00/ per page	No Change	
	Research		$15.00/per hour	No Change	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Clerks Office	Alcoholic Liquor Distributor		$2000 /2yrs	No change	Regulated by the KSA 41-101; License Period Runs in conjunction with State License; Occupational Tax not a License Fee
	Ambulance Business		$25/yr	No change	Term Set by Annual Franchise Ordinance Article XI Expires Dec 31
	Ambulance Vehicle		$275 /yr	No change	Term Set by Annual Franchise Ordinance Article XI Expires Dec 31
	Amusement Park		$20/day; $80/wk; $150/yr	No change	REPEALED Ordinance 20299
	Auctioneer		$2 / Day $20 /yr	No change	Annual Year-to-date; limits set by KSA 50-1019 & KSA 50-1023
	Automobile Bus		<6-$50; 6/7-$70; 8 or more $100	Change to Vehicle for Hire, see below	Annual Expiration Sept 10; Based on Vehicle Seating Capacity
	Bill Poster		$2/day; $5/wk; $10/mo; $25/yr	No change	REPEALED 2021 Ordinance 20299
	Cereal Malt Beverage-General Retailer On-Premise		$225/yr	No change	Occupational Tax not a License Fee; $200 to City; $25 to State; Expires Dec 31; Require Inspections
	Cereal Malt Beverage-Limited Retailer Off-Premise		$75/yr	No change	Occupational Tax not a License Fee; $50 to City; $25 to State; 3.2% Beer; Expires June 30; Requires Inspections
	Cleaners & Dry Cleaners		$20 /yr	No change	Year-to-Date Issue
	Dance Hall-Beer		$160/yr	No change	REPEALED 2021 Ordinance 20299
	Dance Hall-Hall		$80/yr	No change	REPEALED 2021 Ordinance 20299
	Dance Hall-Non Profit		$8/yr	No change	REPEALED 2021 Ordinance 20299
	Dance Hall-Regular		$50/yr	No change	REPEALED 2021 Ordinance 20299
	Domestic Partnership Registry		$50 One-Time Fee	No change	City Manager has Admin Authority to Set Fee 2.50.040(b); NO FEE to cancel
	Fireworks Stand		$280.00	No change	2018 Ord 20112 for Sale June 29 - July 4; Discharge July 3-4; 2004 Ord 18294 for fee increase
	Flea Market Promoter		$100/yr	No change	Expires Dec 31
	Funeral Escort Service		$80 initial/$40 renew	No change	REPEALED 2021 Ordinance 20299 Regulated by KSA 8-2010
	Going out of Business		$75/60 days; additional 45 days $120	No change	60 Day License; One-Time 45 Day Renewal Allowed
	Haunted House		$105.00	No change	REPEALED 2021 Ordinance 20299
	Mobile Food Service Unit		$300 /yr	No change	Jan 1-Dec 13; Not Valid during Special Events; Fire Inspection Requirement
	Pawnbroker		$140 /yr	No change	Expires Dec 31

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Clerks Office	Peddlers		$250 /yr	No change	In 2016 Ord 20039 Peddlers, Solicitors & Itinerant Merchants (Transient Merchants & Sidewalk Vendor) Regulations & Fees were changed.
	Precious Metal Dealer		$35 /yr	No change	Expires July 1
	Private Club/Drinking Establishment		$500 /2yrs	No change	Regulated by KSA 41-2601; Occupational Tax not a License Fee; Runs inconjunction with State License
	Professional Boxing/Wrestling		$140/yr	No change	REPEALED 2021 Ordinance 20299
	Retail Liquor Store		$600/2yrs	No change	Regulated by KSA 41-102; Occupatonal Tax not a License Fee; Runs in conjuction with State License
	Second Hand Dealer		$32 /yr	$40	Expires Dec 31
	Sidewalk Vendor		$10/day	No change	In 2016 Ord 20039 Peddlers, Solicitors & Itinerant Merchants (Transient Merchants & Sidewalk Vendor) Regulations & Fees were changed.
	Sign Hanger		$50 /yr	$75	Runs the length of Insurance
	Solicitors		$250 /yr	No change	In 2016 Ord 20039 Peddlers, Solicitors & Itinerant Merchants (Transient Merchants & Sidewalk Vendor) Regulations & Fees were changed.
	Special Event		$50/Special Event $25/Block Party $250-$500 Debris Deposit	$50 Application Fee, $50 per day to close streets, $75 late application fee, debris stays the same	All Special Events must submit a $250 debris deposit for less than 2,000 participants; $500 debris deposit for over 2,000 participants.
	Taxi Cab Company		$20/cab min 8	Change to Vehicle for Hire, see below	Expires Dec 31; Need to check with Legal on State Regulations
	Taxi Cab Driver		$10/yr	Change to Vehicle for Hire, see below	All license fees collected shall be deposited to the law enforcement special revenue fund. Any fines collected for violations of this chapter shall be paid into the general fund.
	Taxi Cab Inspections		$20/cab	Change to Vehicle for Hire, see below	Every 6 months

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Clerks Office	Tobacco Novelty		$500/yr	No change	All license fees collected shall be deposited to the law enforcement special revenue fund. Any fines collected for violations of this chapter shall be paid into the general fund.
	Transient Merchant		$10/day	$15	In 2016 Ord 20039 Peddlers, Solicitors & Itinerant Merchants (Transient Merchants & Sidewalk Vendor) Regulations & Fees were changed.
	Tree, Shrub & Vine Service		$100/yr $10SS	Travis Tenbrink is researching	$10 fee for single service of dead tree
	Whoesale Beer Distributor		$1400/yr	No change	Regulated by the KSA 41-101; License Period Runs inconjuction with State License; Occupational Tax not a License Fee
	Vacancies/Elections				
	Temporary ABC License	1 day ABC License	Not currently charged	$10 each day	State sets fee cap at $25 per license
	Vehicle for Hire		changed from above	$25 business application, $50 per vehicle	

Department	Fee Name	Description	Current Fee	Proposed Fee	Reason for change
Fire	Residential Burning Permit	Valid for 1 year from purchase date	N/A	$25.00	
	Commercial Burning Permit	Valid for each burn operation	N/A	$110.00	
	Operational and Construction Permit	Requires individual review of operations and construction projects to determine how many permits are required (Example; Smoke Control Systems)	N/A	$100/Year	
	Fire Inspection	Businesses not requiring operational or construction permits will require fire inspection	N/A	$100 First Inspection	
	Fire Re-Inspection - First Re-Inspect		N/A		
		0-49,000 SQ Feet		$100.00	
		50,000 - 199,999 SQ Feet		$250.00	
		>200,000 SQ Feet		$400.00	
	Fire Re-Inspection - Second Re-Inspect		N/A		
		0-49,000 SQ Feet		$200.00	
		50,000 - 199,999 SQ Feet		$350.00	
		>200,000 SQ Feet		$500.00	
	Fire Re-Inspection - Third and Beyond Re-Inspect		N/A		
		0-49,000 SQ Feet		$300.00	
		50,000 - 199,999 SQ Feet		$450.00	
		>200,000 SQ Feet		$600.00	
	Special Event Permit	Holding an event that requires fire services to attend	N/A	$110.00	
	Fire Protection Report Submissions	Fire protection reports submission via online portal	N/A	$5/per report	
	False Alarm Fee (no fee for first 2 false alarms each calendar year)		N/A	$50.00 Residential/$100.00 Commercial	Match Police Fees

TOPEKA FIRE DEPARTMENT
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Fire Department Permit/Inspections Proposed Fees Summary

The Topeka Fire Department seeks to enhance its cost recovery strategies by introducing and revising a range of fees related to fire safety and prevention. The analysis compares Topeka's current fee structure with those in neighboring communities and nearby states, noting gaps and opportunities for revenue generation. Key proposals include:

1. Burning Permits: Establishing fees of **$25** for residential (valid for 1 year) and **$110** for commercial burning permits (valid for each burn operation), with potential revenue of approximately $20,000 per year based on permits issued for 2023.

2. Operational and Construction Permits: Implementing fees based on the 2021 International Fire Code (IFC) for various fire safety operations and installations. The current code requires operational permits for 52 different operations and construction permits for 24 different construction activities. Each permit would cost **$100 per year**. Businesses could be required to have multiple permits. Examples include fees for high-piled storage, compressed gas systems, and smoke control systems. A conservative revenue estimate is $42,100.

3. Fire Inspections and Re-Inspections: Shifting to a model where fees cover re-inspections, with a tiered structure based on property size. Businesses that do not require an operational or construction permit will have an initial inspection fee of **$100**. Estimated re-inspection revenue, based on current inspection records, is approximately $42,000 per year.

	0-49,999 SQ Feet	50,000-199,999 SQ Feet	200,000 or more SQ Feet
1st Re-Inspect	$100	$250	$400
2nd Re-Inspect	$200	$350	$500
3rd Re-Inspect and any additional inspections	$300	$450	$600

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4. Special Event Permits: Charging **$110** for events that require public resources like fire or police services, with potential revenue of $9,000 per year based on 2023 figures. This cost estimate is to cover Fire Department expenses in reviewing the permits. This does not include any cost estimate for the services of other departments.

5. Fire Protection Report Submissions: Introducing a **$5** fee for fire protection report submissions via an online portal. The city currently has over 2000 system reports that are received annually with an estimated revenue of $10,000.

6. False Alarm Response: Enforcing an existing ordinance on false fire alarms to recover costs from occupancies with frequent occurrences. The expected revenue based on the previous calendar year of August 1, 2023, to July 31, 2024, was $23,750.

The department acknowledges that fee implementation will require administrative support and new software systems to streamline billing and payments. The transition to the Tyler Technologies system is expected to increase efficiency and ease of use for both citizens and the fire department by 2026.