



Cyrus K. Holliday Building First Floor
Conference Room 620 SE Madison Street
Topeka KS 66603
<https://www.topeka.org>

Governing Body Agenda

August 27, 2024
6:00 PM

SPECIAL MEETING

Mayor: Michael A. Padilla

Councilmembers

Karen A. Hiller	District No. 1	Marcus D.L. Miller	District No. 6
Christina Valdivia-Alcala	District No. 2	Neil Dobler	District No. 7
Sylvia E. Ortiz	District No. 3	Spencer Duncan	District No. 8
David Banks	District No. 4	Michelle Hoferer	District No. 9
Brett D. Kell	District No. 5		

City Manager: Dr. Robert M. Perez

Addressing the Governing Body: Public comment for the meeting will be available via Zoom or in-person. Individuals must contact the City Clerk's Office at 785-368-3940 or via email at cclerk@topeka.org by no later than 5:00 p.m. on the date of the meeting, after which the City Clerk's Office will provide Zoom link information and protocols prior to the meeting. View the meeting online at <https://www.topeka.org/communications/live-stream/> or at <https://www.facebook.com/cityoftopeka/>.

Written public comment may also be considered to the extent it is personally submitted at the meeting or to the City Clerk's Office located at 215 SE 7th Street, Room 012B, Topeka, Kansas, 66603 or via email at cclerk@topeka.org on or before the date of the meeting for attachment to the meeting minutes.

If you need any accommodations for the meeting, please contact the City ADA Coordinator at 785-368-4470. Kansas Relay Service at 800-766-3777. Please provide a 48 Hour Notice if possible. Assistive listening devices are available for use in the community forum.

Agendas are available by 5:00 p.m. on Thursday in the City Clerk's Office, 215 SE 7th Street, Room 012B, Topeka, Kansas, 66603 or on the City's website at <https://www.topeka.org>.

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

1. ROLL CALL:

2. PRESENTATIONS:

- **Update of Storm Debris Clean Up**

3. NON-ACTION ITEMS:

A. Discussion - 2025 Operating Budget

DISCUSSION related to the City of Topeka 2025 Operating Budget.

(Discussion is scheduled through the months of August and September.)

4. EXECUTIVE SESSION:

Executive Sessions are closed meetings held in accordance with the provisions of the Kansas Open Meetings Act.

(Executive sessions will be scheduled as needed and may include topics such as personnel matters, considerations of acquisition of property for public purposes, potential or pending litigation in which the city has an interest, employer-employee negotiations and any other matter provided for in K.S.A. 75-4319.)

5. ADJOURNMENT:



City of Topeka
Council Action Form
Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 27, 2024

DATE: August 27, 2024
CONTACT PERSON: Braxton Copley, Assistant City Manager
DOCUMENT #:
SECOND PARTY/SUBJECT: Storm Debris Update
PROJECT #:
CATEGORY/SUBCATEGORY:
CIP PROJECT: No
ACTION OF COUNCIL:
JOURNAL #:
PAGE #:

DOCUMENT DESCRIPTION:

- Update of Storm Debris Clean Up

VOTING REQUIREMENTS:

POLICY ISSUE:

STAFF RECOMMENDATION:

BACKGROUND:

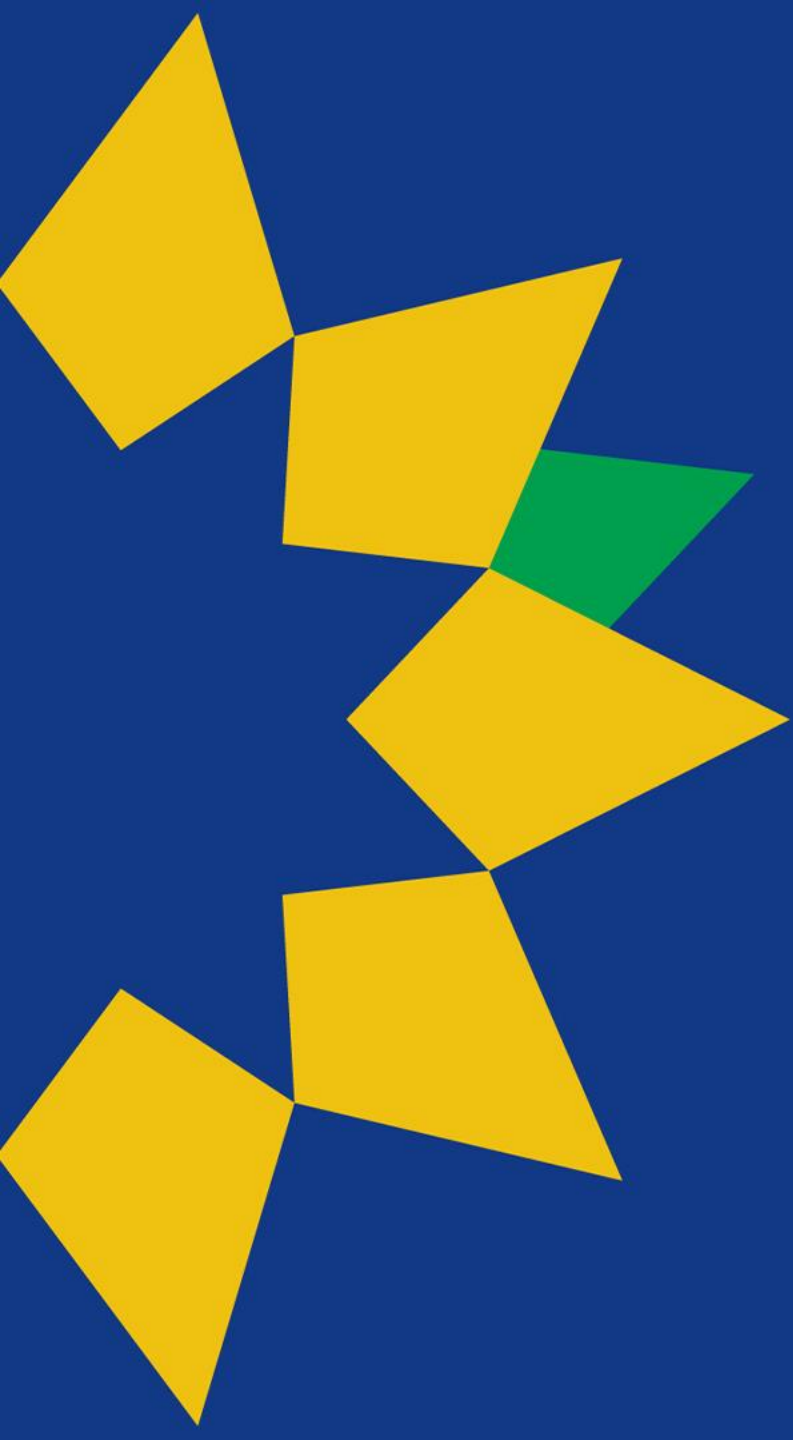
BUDGETARY IMPACT:

SOURCE OF FUNDING:

ATTACHMENTS:

Description

Update of Storm Debris Clean Up Presentation



CITY OF
TOPEKA



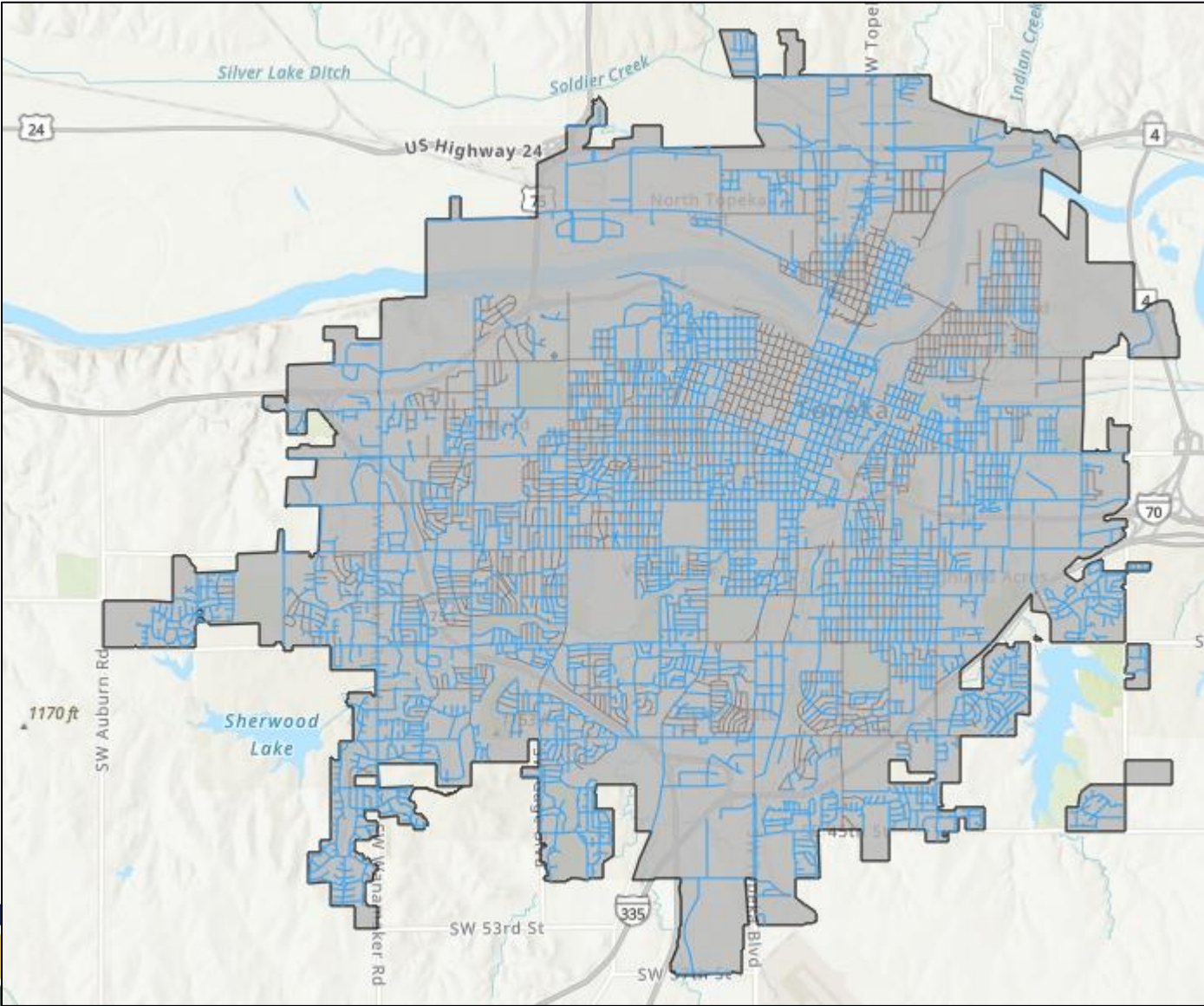
Update of Storm Debris Clean Up

Braxton Copley, Assistant City Manager

Topeka Pass Map Recovery Progress 2024

Topeka Pass Map View

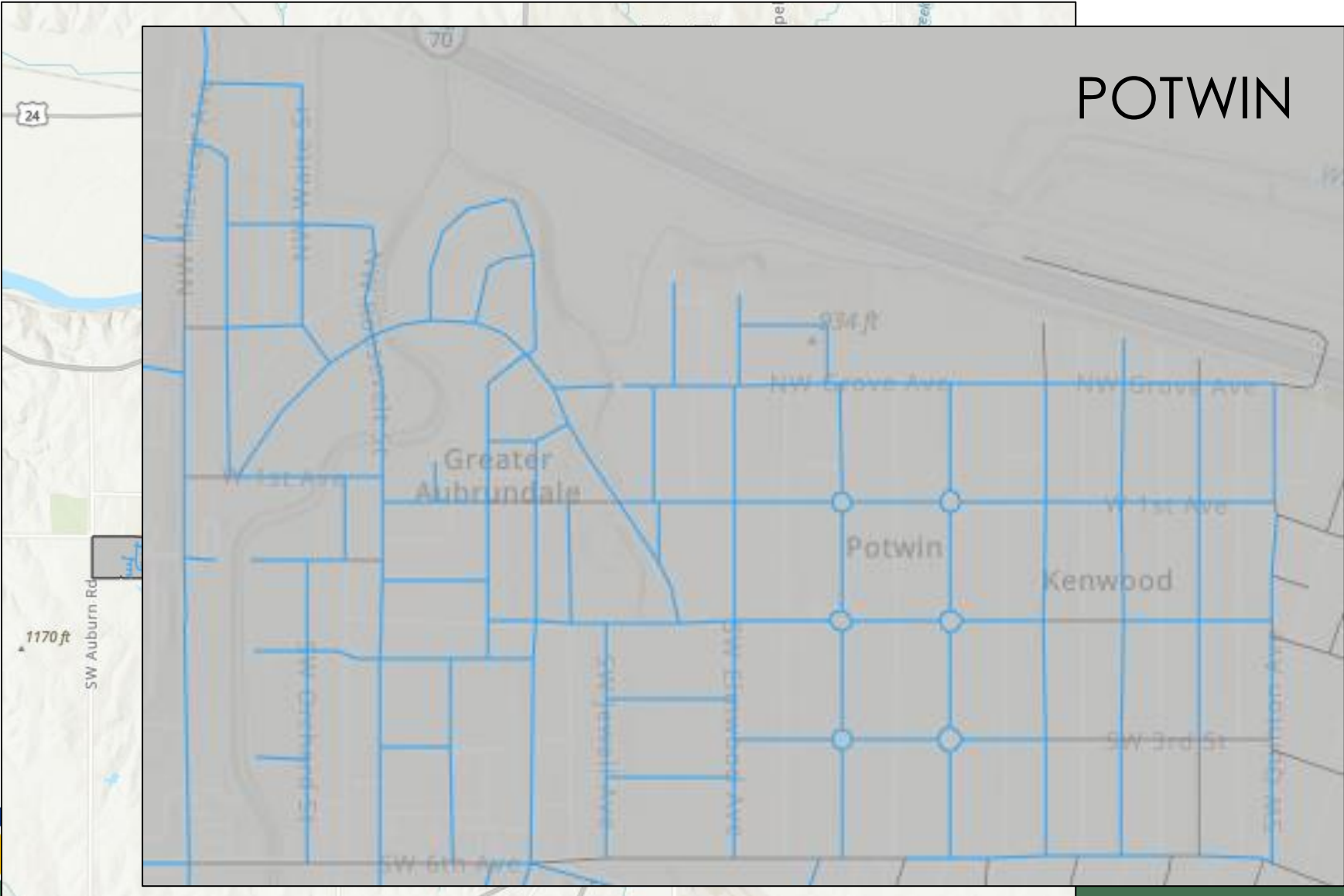
- Pass Complete
- Pass In Progress
- In Queue



Topeka Pass Map Recovery Progress 2024

Topeka Pass Map View

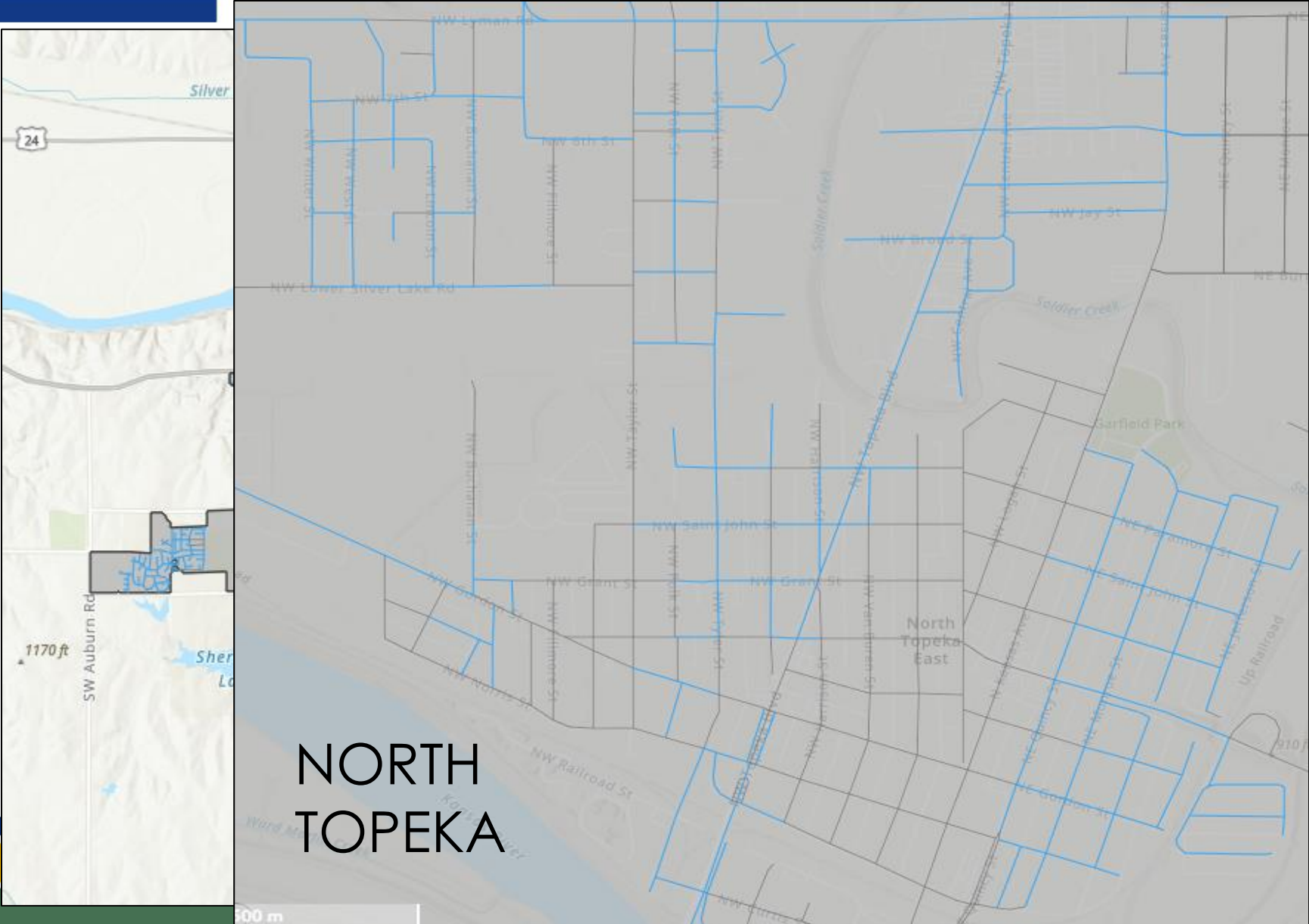
- Pass Complete
- Pass In Progress
- In Queue



Topeka Pass Map Recovery Progress 2024

Topeka Pass Map View

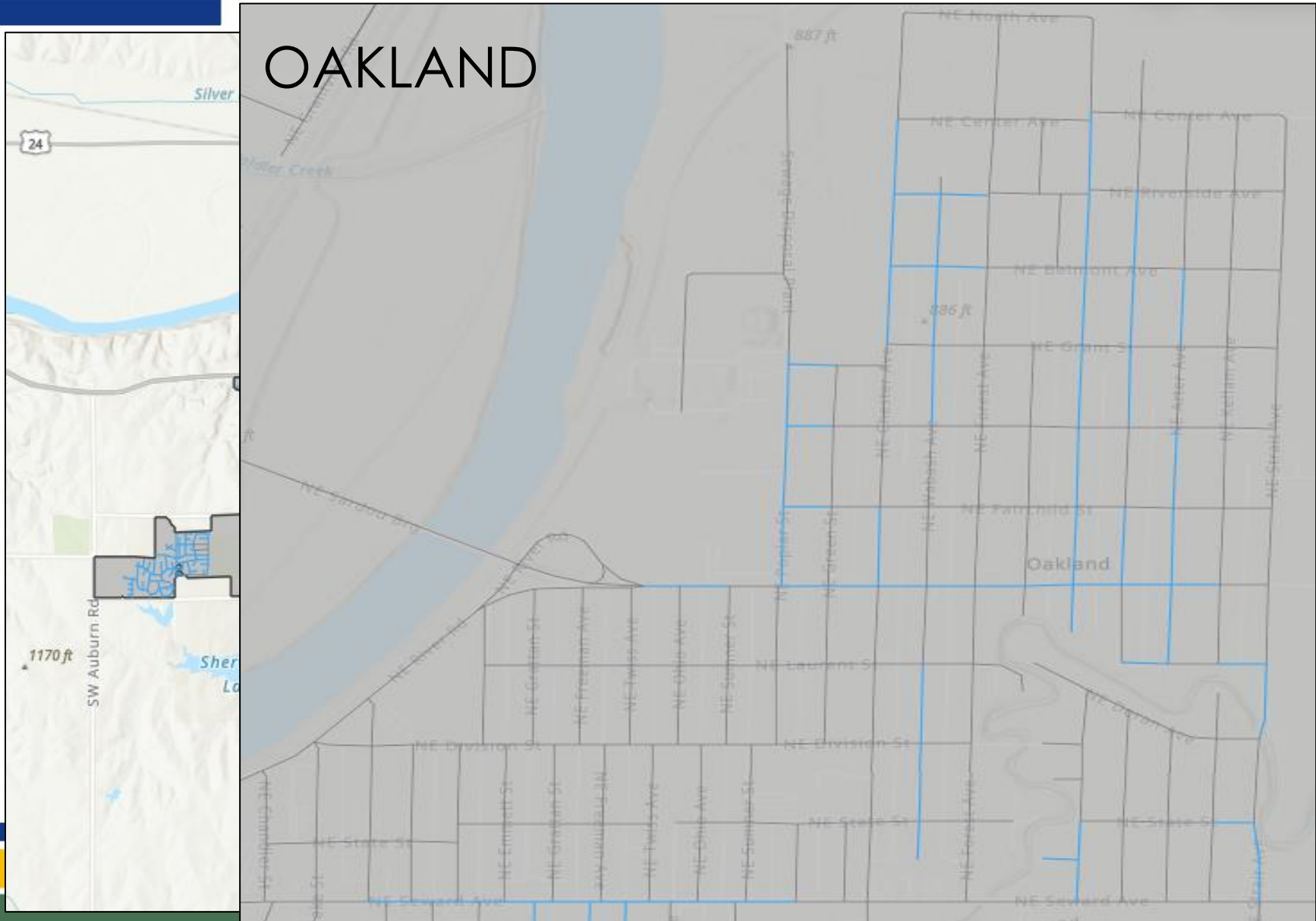
- Pass Complete
- Pass In Progress
- In Queue



Topeka Pass Map Recovery Progress 2024

Topeka Pass Map View

- Pass Complete
- Pass In Progress
- In Queue



Storm Debris Clean Up Cost Estimates

Name of Damage/Facility	Describe Damage	Approx. Cost
	Timecards 8/14-8/16 8/21 1617 Theresa + Benefits 8/23 1531 Amanda M.	\$ 27,037.41
	Thompson Monitoring Portal Report, including estimates from Travis and Tony 8/26 0820	\$ 525,000.44
	Estimate per CTC (est. 60k cubic yards grading, haul-off and disposal) 8/23 1321 Travis	\$ 276,500.00
	Estimate Forestry staff and equipment estimated cost 08.23 0804 for the next 10 days 8/23 0804 Tony	\$ 44,690.00
	Blight staff and equipment estimated cost 08.23 0804 for the next 10 days 8/23 0804 Tony	\$ 29,269.20
	Oakland underground fiber cut, labor for three days City IT staff member 12 hours 8/22 0920 Patti	\$ 18,000.00
	Ward-Mead Potwin underground fiber cut for 2.5 days City IT staff member 8 hours 8/22 0920 Patti	\$ 10,000.00
Oakland and Little Russia	487551 Trash and Debris Removal and Clean Up	\$ 13,604.42
Water Treatment Plant	488006 Grounds Maintenance at Water Treatment Plant labor and equipment for clean up	\$ 5,226.14
Headworks Building Oakland Waste Water Plant	488300 Headworks Building Repairs and Labor for running large generator for maintaining power to the facility	\$ 100,000.00



Storm Debris Clean Up Cost Estimates

Name of Damage/Facility	Describe Damage	Approx. Cost
PS 2 Grant Jefferson 1200 NE Jefferson Sy	488319 Utility Electricity Repairs	\$ 558.06
PS 18 Red Bud 5000 SW Red Bud Lane	488323 Utility Electricity Repairs	\$ 79.88
Oakland WWTP	Fence Replacement Quite Henderson Fence	\$ 7,392.00
	Hach SCADA WPC Controller Display Modules (2)	\$ 12,134.00
	Chainsaw Purchase Salisbury	\$ 439.99
	Chainsaw Chains	\$ 40.00
	Materials to Secure door "T" building	\$ 62.40
	Materials to Secure door "T" building	\$ 88.86
	TFMComm SCADA Repairs	\$ 510.64
	Equipment and vehicle fuel expenses FASTER 8/26 1107 Brian	\$ 6,465.55
	Esri Site Scan Single Operator USA Hosted Annual Subscription. The site scan module is what georeferences images from the field to the correct locations inside the GIS. There were no other options less than a year in duration that were available for purchase.	\$ 4,850.00
	TOTAL ESTIMATED COST	\$1,081,948.99



Questions?





City of Topeka
Council Action Form
Council Chambers
214 SE 8th Street
Topeka, Kansas 66603
www.topeka.org
August 27, 2024

DATE: August 27, 2024
CONTACT PERSON: Josh McAnarney, City Budget Manager **DOCUMENT #:**
SECOND PARTY/SUBJECT: 2025 Operating Budget **PROJECT #:**
CATEGORY/SUBCATEGORY: 004 Budgets or Appropriations / 001 Operating Budget - City
CIP PROJECT: No
ACTION OF COUNCIL: Discussion: 07-30-24; 08-13-24; 08-20-24; **JOURNAL #:**
PAGE #:

DOCUMENT DESCRIPTION:

DISCUSSION related to the City of Topeka 2025 Operating Budget.

(Discussion is scheduled through the months of August and September.)

VOTING REQUIREMENTS:

Discussion only, no action required by the Governing Body.

POLICY ISSUE:

The City shall adopt an operating budget for each fiscal year and set forth estimated revenues and estimated costs for operations and maintenance, extension and replacement and debt service.

STAFF RECOMMENDATION:

Discussion item only. No action required by the Governing Body.

BACKGROUND:

As Staff prepares the proposed budget, there is a need to seek direction from the Governing Body on appropriate options for the 2025 City mill rate. Staff expects property valuations from the County before the meeting which will allow staff to prepare scenarios to discuss with the Governing Body.

As discussions continue through the months of August and September the 2025 Proposed Budget and all supplemental information will be available online at <https://www.topeka.org/finance/budget/>.

BUDGETARY IMPACT:

The budgetary impact is described in the proposed 2025 budget.

SOURCE OF FUNDING:

Various City Funds

ATTACHMENTS:

Description

August 27, 2024 GB Meeting Presentation (Revised August 26, 2024)

Budget Supplement No. 1 August 22, 2024

August 20, 2024 GB Meeting Presentation

August 13, 2024 GB Meeting Presentation

July 30, 2024 GB Meeting Presentation

2025 City of Topeka Preliminary Budget (July 30, 2024)



CITY OF
TOPEKA



Department Budget
Presentations
8/27/2024



CITY OF
TOPEKA



Budget Information



FTE Transfers and Reductions

1. Senior Executive Assistant was transferred from Public Works to the City Manager's Office (No Net FTE Change nor Budget Change Overall)
2. Removed an Engineering Tech Position for 621 – Water (Reduction of \$50,622.24)

Budget Reductions from Presented FY 2025 Budget

1. **Page 39:** Decreased the City Manager's Budget by \$25,000. This reduction was from an overestimation of the cost of the Executive Coach which was inputted in May.
2. **Page 45:** Decreased the Finance Budget by \$71,750. This was a combination of education/travel and reduction of contractual services that was requested in 2024 Budget.
3. **Page 89:** Decreased by \$50,000. The submitted budget overestimated a contract amount by \$50,000.
4. **Page 111 & 112:** Initially, it was believed the City would need to subsidize the Special Highway Fund, as it was projected to fall below the 10% policy limit by the end of 2025. However, Finance now forecasts this transfer is unnecessary. Thus, we are removing the \$3,000,000 revenue on Page 111 and the \$3,000,000 transfer expense on Page 112.
5. **Page 114:** Interest Payments were inputted incorrectly for Debt Service. The line item for debt should be moved from \$18,518,733 to \$20,330,266.
6. **Page 133:** Finance will transfer \$500,000 from the 740 – Economic Development Fund to a new, separate fund for the landbank. This move aligns with best practices of segregating landbank funds into their own standalone account.



Reduction/Enhancement Overview



Category	2024 Budget	2025 Base Budget	Net Inc. / (Dec.)	2025 Budget
City Council	\$391,896	\$414,049	\$90,596	\$504,645
City Manager	\$1,889,589	\$2,137,854	\$392,135	\$2,529,989
DEI / Comm. Engagement	\$553,715	\$785,713	\$50,000	\$835,713
City Attorney	\$1,743,962	\$1,977,837	(\$160,373)	\$1,817,464
Finance	\$3,142,881	\$3,623,116	(\$91,042)	\$3,532,074
Municipal Court	\$2,097,035	\$2,299,122	(\$2,500)	\$2,296,622
Human Resources	\$2,158,261	\$2,349,912	(\$216,542)	\$2,133,370
Mayor's Office	\$170,727	\$179,474	\$1,632	\$181,106
Fire Department	\$36,003,278	\$38,852,279	(\$440,550)	\$38,411,729
Police Department	\$47,392,891	\$55,828,721	(\$229,016)	\$55,599,705
Public Works Department	\$8,335,471	\$8,786,854	\$93,875	\$8,880,729
Planning Department	\$3,838,883	\$4,299,846	(\$1,134)	\$4,298,712
Code Enforcement	\$2,334,187	\$2,556,682	\$63,020	\$2,619,702
Information Technology	\$5,970,730	\$6,741,145	(\$6,675)	\$6,734,470
Fleet Services	\$3,934,274	\$3,874,262	(\$198,704)	\$3,675,558
Facilities	\$3,657,295	\$3,691,418	(\$172,250)	\$3,519,168
Totals	\$123,615,075	\$138,398,284	(\$827,528)	\$137,570,756





CITY OF
TOPEKA



Department Budget
Presentations: Planning



Overview

The mission of the Planning Division is to help create a vibrant city of lasting value by engaging the community through neighborhood revitalization, sustainable land use and infrastructure choices, regional transportation planning, historic preservation, and zoning administration.

FY24 Accomplishments

- **Completed updates to the Neighborhood Health Map and the Neighborhood Revitalization Plan**
- Completed the Historic Holiday Park Neighborhood Plan
- **Completed Accessory Dwelling Unit text amendment**
- Implemented Short Term Rental enforcement
- **Update the Pedestrian Master Plan**
- Completed the Historic Survey of African American Historic Resources
- Re-surveyed the Potwin Historic District

Goals for FY25

- Complete another neighborhood plan update as part of the Dreams 1 process.
- **Begin implementing projects associated with the Safe Routes to School Plan and Pedestrian Master Plan**
- Complete additional Missing Middle text amendments to the zoning code
- **Complete the East Topeka Development Plan**
- Develop historic design guidelines for the Potwin Historic District

Budget Details

Personnel	\$1,180,332
Non - Personnel	\$201,701
TOTAL	\$1,382,033





Overview

The Development Services division includes Permits, Inspections, and Licensing. It enforces building codes and inspects buildings, structures, and sites for compliance.

FY24 Accomplishments

- Adoption of 2021 International Residential Code
- Adoption of 2023 National Electrical Code
- **Creation of Development Navigator Role**
- Increased online licensing renewals to 66% of contractors
- **99% of inspections completed as scheduled**

Goals for FY25

- **Implement bi-annual contractor licensing renewals**
- Adoption of the 2024 Uniform Plumbing Code & 2024 Uniform Mechanical Code
- **Transition to new ERP System to minimize public impact**
- Analyzing and updating licensing and permitting fee structure.
- Creation/adoption of low voltage inspector certification program
- Fully staff all trade boards
- Work to get one staff member certified as Bluebeam instructor

Budget Details

Personnel	\$1,945,551
Non – Personnel	\$401,781
TOTAL	\$2,347,332





Overview

The Housing Services division includes housing development, homeless programs and social services. This consists of the following programs: major rehab, emergency repair and accessibility, social service programs, and many more.

FY24 Accomplishments

- Improve our Continuum of Care (CoC) scores and funding amount
- **Increase care collaboration with Shelter Plus Care**
- Continue to build partnerships to expand the housing market and keep people in their homes
- **Expand Equity Access Shelter (E.A.S.) to include a Housing Navigator to assist with the process**
- Continue to administer the accessibility program so individuals are able to remain independent
- Continue to use the demolition program and repair program to reduce blight

Goals for FY25

- **Transition EAS to Built for Zero.**
- Target of 115 individuals to keep in their homes through rapid rehousing and homelessness prevention.
- Target of 450 individuals through Shelter Plus Care and HOME deposit assistance.
- **Improve our CoC scores and funding opportunities.**
- Target of 134 Rehabs through Accessibility, Exterior, Emergency, Major Rehab, TOTO and Weatherization Rehab projects.
- Support implementation of the findings of the Homeless Innovation Project.

Budget Details

Personnel	\$419,619
Contractual	\$30,300
Commodities	\$1,500
Capital Outlay	\$117,929
TOTAL	\$569,348



If a Reduction of 13% was Applied



13% Reduction is \$558,833

- Contractuals & Commodities – 60% of this reduction coming from consultant funding. (\$65,249)
- Reduction of 7 FTEs (\$493,584)

Service Impact

- Will have negative impacts on our ability to implement Built for Zero.
- Removes ability to take on special project requests due to lack of resources.
- Increased lead times for project plans review resulting in longer times for permits to be issued.
- Potential negative impact on our relationships with contractors and developers.
- Takes away new grant opportunities that require matching funds.
- Setting us back to a reactive not proactive approach to several programs due to lack of staff capacity.





CITY OF
TOPEKA



Department Budget
Presentations: Human
Resources



Overview

Mission: The HR 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.

The HR Department oversees services that support the business operations of the COT. We oversee the policies and procedures in the personnel manual, provide data analysis and reporting, maintain personnel records, support recruitment and retention, onboard new employees, support departments in evaluating job performance, support Police and Fire in hiring and as requested, oversee worker's comp, workplace safety, occupational health, CDL training, COT insurance, benefits, health and wellness.

Goals for FY25

- Target training and development to increase employee retention and increase employee engagement.
- Update position descriptions to clearly identify the scope and complexity of the job
- Review and improve the position requisition process
- Develop a succession plan to retain top performing COT employees and reduce recruitment costs

Budget Details

Personnel	\$1,209,350
Contractual	\$892,221
Commodities	\$31,800
TOTAL	\$2,133,371





Service Overview

The Benefits team oversees employee benefit programs, including group health, wellness plans, KPERS/KP&F, EAP services, and employee leaves of absence.

Services include negotiating medical, prescription, dental, and voluntary insurance plans; processing enrollments and changes; providing retirement seminars and individual retirement reviews; and managing the Healthcare Advisory Committee.

Goals for FY25

- Review the wellness incentive program through 2025 negotiations with unions
- Review Medical and Rx coverage and the clinic services for cost and value through RFP process
- Develop Total Rewards Summary to outline the cost of all employee benefits
- Evaluate all benefit options to determine their importance level to employees

Budget Details

Personnel	\$250,789
Contractual	\$17,402,771
Commodities	\$3,900
TOTAL	\$17,657,460





Overview

Human Resources, Risk Management, is responsible for administering, managing and coordinating the City's Risk programs including evaluating and recommending lines of insurance to protect the City's liability. These plans cover general liability, property and equipment breakdown, cyber security, public officials and employment practices, crime, inland marine, and law enforcement liability.

Risk management provides CDL training to COT employees which is a cost savings of approximately \$600,000 over duration of the program. Risk is preparing to provide the training to outside agencies on a fee for service basis.

Goals for FY25

- Assessment of City-Wide insurance needs to ensure we are adequately covered and not duplicating services.
- Extensive Marketing Effort in partnership with our broker to obtain the best renewal rates.
- Property evaluation of city owned property to determine changes in values following ongoing updates and remodels.

Budget Details

Property & Vehicle Insurance	\$2,939,841
Total	\$2,941,841





Overview

The Workers Compensation fund provides accountability for expenditures and revenues for workers compensation claims. The departments are charged a percentage of wages of their employees based on worker's compensation classification codes for specific positions.

The funding also provides the staffing and expenses for the risk management administration that is coordinated in the Human Resources department.

Goals for FY25

- Reduce lost time and overall claim count by working with departments to review accidents and injuries and evaluate training and other measures to prevent future occurrences.
- Identify and target repetitive work related injuries with a thorough job analysis that will provide insight and recommendations in order to reduce future risks.

Budget Details

Personnel	\$289,194
Non – Personnel	\$2,145,023
TOTAL	\$2,434,218



If a Reduction of 13% was Applied



13% Reduction is \$277,338

- Including the 3% decrease in the HR budget for 2025 we would be able to handle the following additional reductions without reducing services provided to the COT by the HR Department (\$28,600).
- Eliminate one director position (\$145,000)
- Eliminate TWTW program (\$55,000)
- Reduce employee retention program (e.g., training) (\$21,000)
- Reduce contractual services (temporary employees) (\$18,000)
- Reduce purchased services (e.g., pre-screening, off-site storage, shredding services) (\$10,000))

Service Impact

- Loss of a leadership position creates a hardship, but is easier to manage being down 1 position rather than 2 or 3 positions.
- TWTW is a time intensive program and being down 1 position will reduce the staff time available to manage the program.
- Reduced training opportunities for COT personnel and the risk of high employee turnover.
- Without temporary employees departments will need to manage duties and prioritize work with the staff available.
- Risk of hiring employees with questionable backgrounds. Protecting confidential information.





CITY OF
TOPEKA



Department Budget Presentations: Legal



Overview

Offers legal services to city departments through three divisions: Civil Litigation handles claims and defends city officials; General Government provides legal advice and representation; and Criminal Prosecution deals with violations of City ordinances in Municipal, district, and appellate courts.

FY24 Accomplishments

- Processed and evaluated over 100 tort claims.
- Developed new 4th Amendment trainings for Department Heads.
- Testified against legislation harmful to the community.
- Expanded domestic violence prosecution program and secured federal grant.

Goals for FY25

- Continue to build strong relationship with the City' states legislative delegation to ensure the City has a voice in issues effecting local governments
- Create additional city-wide employee trainings on emerging issues

Budget Details

Personnel	\$1,540,616
Non – Personnel	\$276,848
TOTAL	\$1,817,465





General Government

- 4 attorneys
- 1 ½ support staff
- Handle all contract reviewing and drafting (approximately 600 a year), union negotiations, general legal questions, legal training for departments including the police academy, ordinance drafting, open record responses, committee and other meetings coverage, identifying municipal law trends, and legislative work

Civil Litigation

- 2 attorneys; 1 1/2 paralegal
- At any given time are balancing 15 to 25 cases in house on a wide range of issues
- Also responsible for arbitrations and other union grievances
- Review and respond to approximately 150 a year





- The City began prosecution of domestic violence (“DV”) offenses in January of 2023.
- Domestic violence offenses encompasses more than domestic batteries, including the following:
 - Criminal Damage to Property
 - Unlawful Restraint
 - PFA Violations
 - Assault
 - Trespass
 - Theft
- This required the addition of two FTEs: 1 prosecutor & 1 paralegal



A Community Partnership Effort



20

- City Prosecution partners with the YWCA and the Family Peace Initiative (“FPI”).
- The City provides increased opportunities to victims of DV to connect with YWCA’s services.
- FPI is the City’s referral agency to address the offenders. FPI provides batterer’s intervention and updates to monitor an individual’s success or lack thereof.
- Additionally, Prosecution participates in the Mayor’s Task Against Domestic Violence. Prosecution provided data for the 2024 Newsletter.





- Prosecution's efforts to address DV has been recognized and supported by the DOJ.
- The City was able to leverage the City Council's investment in this initiative to receive a grant of \$488,045 for the DOJ's Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program. This money helps fund programs such as the batterers intervention program which is nationally recognized as being successful at decreasing reoffending



Statistics from January 2023 – August 13, 2024



Category	Totals
Currently Pending	351
Cases pending on warrant	60
Convictions overall	103
Batterer's Intervention recommendations for convictions	77
Dismissals	35
Referred to the County	33
Declined to prosecute	9
Diversions	24
Batterer's Intervention for diversions	11
PFA violations pending	19
PFA violation convictions	15
PFA violation dismissals	12

- The City also receives police reports to review for charging considerations.
- Currently, there are 204 cases to be reviewed for charging consideration.





“Thanks to the Topeka Municipal Court, the "black hole" that Topeka domestic violence cases were falling into is now closing. The Family Peace Initiative is appreciative of all the efforts the City of Topeka has taken to ensure that proper prosecution is happening in domestic violence cases. We are pleased that victims can seek justice and feel the victim-centered approach of the City’s prosecution office. And, as an agency providing services to those who batter, we are experiencing the increased referral and higher level of accountability of those who batter. Working together, and with the City providing grant funds for those who need but can't afford the services, this accountability includes providing them an opportunity to change.”



If a Reduction of 13% was Applied (Legal)



24

13% Reduction is \$236,271

- Reduction of 2 FTEs (\$248,000)

Service Impact

- No longer able to prosecute domestic violence
 - Ripple effects in the community
- Increased response time for public on KORA requests
- Increased response time on contract review and drafting
- Inability to take point on coordinating union negotiations
- Decrease in available time for proactive legal work





CITY OF
TOPEKA



Department Budget
Presentations: Finance



Overview

The Administrative & Financial Services Department encompasses Central Accounting, Budget and Performance Management, Payroll, and Contracts and Procurement. It ensures transparency in City finances and purchases, and reports on the finances of various divisions, including grants.

FY24 Accomplishments

- The Procurement Division secured a \$15,000 grant for the NLC City Inclusive Entrepreneurship Program and streamlined contract templates for faster legal review.
- Obtained Unmodified Audit Opinion for FY 2023

Goals for FY25

- Obtain Unmodified Audit Opinion for FY 2024
- Develop more specification templates that City staff can use to be more efficient when building specifications for bids on materials or services

Budget Details

Personnel	\$2,839,630
Contractual	\$674,793
Commodities	\$17,650
TOTAL	\$3,532,073



If a Reduction of 13% was Applied (Finance)



13% Reduction is \$459,169

- Reduction and/or Consolidation of 5 FTEs (\$380,000)
- Non – Personnel Items was reduced in the first budget supplement (\$71,750) for the 2025 budget

Service Impact

- Slower response time to processing items including but not limited to:
 - Payroll
 - Vendor Payment Services
 - Bid Awarding
- Challenges in adhering to financial regulations and audits with reduction of staff i.e. lack of internal controls for audit





CITY OF
TOPEKA



Department Budget
Presentations:
Community Engagement



Overview

Community Engagement connects city departments, partners, and stakeholders, ensuring residents are informed about programs and opportunities. This division fosters an inclusive, participatory, and responsive local government, strengthening neighborhoods.

FY24 Accomplishments

- SORT Program – Responsible for administering 4 major road projects
- DREAMS Program – Responsible for administering 28 projects across 10 NIA neighborhoods
- DREAMS Housing Program – Responsible for administering 18 projects across 2 neighborhoods
- Fight the Blight Clean Up's – The removal of 15.1 tons of waste in NIA neighborhoods
- Established 19 community partnerships

Goals for FY25

- Enhance community awareness of government initiatives, policies, and services by increasing outreach and communication efforts.
- Foster interdepartmental collaboration
- Monitor and Measure Community Impact
- Establish and strengthen community partnerships
- Enhance youth engagement

Budget Details

Personnel	\$365,058
Contractual	\$127,475
Commodities	\$7,750
TOTAL	\$500,283



If a Reduction of 13% was Applied (CE)



13% Reduction is \$65,037

- Reduction of programming and lowered public trust (\$65,037)

Service Impact

- Reduced neighborhood programming
- Reduced community partnerships
- Decreased community outreach
- Decreased marketing campaigns and online initiatives





CITY OF
TOPEKA



Department Budget
Presentations:
City Manager's Office



Overview

The City Manager's office implements, administers, and evaluates City programs per Governing Body policies. It serves as a resource for citizens and neighborhood groups. It includes the clerk's office, which manages official records, and the Communications Division, which handles public information, supports engagement, and ensures transparency.

FY24 Accomplishments

- Anticipated hiring of a new Police Chief
- Implemented CMO Executive Reorganization

Goals for FY25

- Foster interdepartmental collaboration
- Insure a sustained multi-year budget
- Identify public and private partnership opportunities to leverage development opportunities
- Fostering Innovative Approaches to Government Service Delivery
- Engage with the community through neighborhood organizations and speaking events

Budget Details

Personnel	\$2,060,072
Non – Personnel	\$469,918
TOTAL	\$2,529,989



If a Reduction of 13% was Applied (Executive)



13% Reduction is \$328,899

- **City Manager (\$173,222)**
 - Elimination of 1 FTE
 - \$25,000 was removed in the first supplement
- **City Clerk (\$53,569)**
 - Elimination of 1 FTE (\$72,000)
- **Communications (\$173,222)**
 - Delay/Reduce Equipment Purchase (\$15,000)
 - Reduce Education/Training (\$3,300)
 - Reduce Fleet Reserve (\$3,400)
 - Reduction in Contractual Services (\$18,000)
 - Elimination of 2 FTEs (\$140,000)

Service Impact

- Elimination of 1 FTE ; delays the effect of enhanced departmental collaboration
- Assistant City Clerk serves in the absence of the City Clerk and performs all necessary duties related to this title. Serves as the JEDO Board Clerk in odd-numbers years.
- Reducing Equipment purchasing will limit the availability to live-stream all public meetings; less content created to promote new city initiatives, law changes, city improvements
- Reduction of FTEs would cause slower response times to media inquiries and limits availability to capture after-hours events





CITY OF
TOPEKA



Discussion



CITY OF TOPEKA

City of Topeka Finance Department
215 SE 7th St, Rm 355
Topeka, KS 66603

budget@topeka.org
785-368-3970
www.topeka.org

To: Honorable Mayor Michael Padilla & Members of the Topeka City Council
From: Josh McAnarney, Budget Manager
Date: August 21, 2024
Re: Changes from the First Iteration of the 2025 Operating Budget

Below is a list of changes that have been made since the first iteration of the 2025 Operating Budget:

FTE Transfers and Reductions

1. 1 Senior Executive Assistant was transferred from Public Works to the City Manager's Office (**No Net FTE Change nor Budget Change Overall**)
2. Removed an Engineering Tech Position for 621 – Water (Reduction of \$50,622.24)

Budget Reductions from Presented FY 2025 Budget

1. **Page 39:** Decreased the City Manager's Budget by \$25,000. This reduction was from an overestimation of the cost of the Executive Coach which was inputted in May.
2. **Page 45:** Decreased the Finance Budget by \$71,750. This was a combination of education/travel and reduction of contractual services that was requested in 2024 Budget.
3. **Page 89:** Decreased by \$50,000. The submitted budget overestimated a contract amount by \$50,000.
4. **Page 111 & 112:** Previously, there was a belief that the City would need to subsidize the Special Highway Fund, as noted on Page 111, because the fund was projected to be below the policy limit of 10% of received revenues by the end of 2025. However, as the year has progressed, Finance now projects that this transfer is no longer necessary. Therefore, we are renegeing the \$3,000,000 revenue on Page 111 and the \$3,000,000 transfer expense on Page 112.
5. **Page 114:** Interest Payments were inputted incorrectly for Debt Service. The line item for debt should be moved from \$18,518,733 to \$20,330,266.
6. **Page 133:** Finance is going to make a transfer from the 740 – Economic Development Fund into a “new” fund that will be specifically earmarked for the landbank. Common practice among municipalities is to split the landbank into its own separate, standalone fund. Previously the amount earmarked for the landbank was \$500,000—which was embedded within the Economic Development Fund—finance is simply moving it into a standalone fund for best practice purposes.

Verbiage Corrections

1. **Page 53:** Josh made an error on the comments on the “Changes from the 2024 Budget”. The first three bullets were placeholder and are inaccurate. They did not get removed for the posting of the presented budget.



CITY OF
TOPEKA



Department Budget
Presentations
8/20/2024



CITY OF
TOPEKA



Department Budget
Presentations: Public Works



Overview

The Public Works department has three main divisions: administration, which maintains, parking, city facilities, and fleet services, engineering, which oversees public street projects, inspects right-of-way work, manages survey data, and handles bridge inspections and maintenance, and street maintenance which maintains streets, signals, lights, signs, forestry, and pavement markings

Budget Details (General Fund)

Personnel	\$4,530,887
Contractual	\$4,186,491
Commodities	\$156,100
Capital Outlay	\$7,250
TOTAL	\$8,880,728

FY25 Increases

- Increase in \$600,000 in engineering consultant fees (Without this request the PW would have decreased in FY 2025 vs. FY 2024 Budget for the General Fund)





Service Overview

The City faces strategic challenges in maintaining its assets, which cost more to repair or replace than the revenue it generates. According to the latest PCI report, the major assets maintained by Public Works include:

- **Bridges (2023):** 101
- **Center Line Miles (2022):** 703.6
 - 2022 PCI = 67.71
- **Miles of Paved Alleys (2022):** 45.24
- **Miles of Curb and Gutter (2019):** 918
- **Signalized Intersections (2022):** 186
- **Miles of Sidewalks (2019):** 655

Budget Details

Citywide Half-Cent Sales Tax	\$31,122,760
Countywide Half-Cent Sales Tax	\$9,798,500
Federal Funds Exchange	\$2,215,000
Engineering Administration	\$4,246,011
TOTAL	\$47,382,271





2024 Projects

- Kansas and Gordon Intersection
- 45th and Topeka Turn Lane
- 21st to 29th on Topeka Boulevard
- NW Goodyear Rd. at US-24 Interchange
- NE River Rd. from Crane St. to Emmett St.
- Tyler Street: Paramore to Beverly
- Bridge Deck Rehabilitation: Burlingame @ 27th St.
- Signal Projects:
 - 17th and Fairlawn
 - 6th and Golden
 - Lane / Washburn @ 10th

2025 Major Projects

- Fairlawn: 23rd to 28th
- Butcher Creek Bridge
- 29th : Kansas to Adams
- 6th : Rice to Golden
- Design of Huntoon St. : Gage to Harrison
- Topeka Boulevard: 15th – 21st





Service Overview

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.

FY25 Goals

- Start with implementation of SS4A Grant to include the upgrade of all school flashers and signage to meet the latest industry standards.
- Upgrade street maintenance fleet and other equipment
- Initiate new training program for motor grader and paver

FY24 Accomplishments

- Reached full staffing capacity for street maintenance
- Introduced into practice applying brine mix for winter weather events
- Filled 36,039 potholes
- Swept 2,771 miles of street
- Maintained (graded) 87,411 linear feet of aggregate alleys
- 5 snow events using 1,393 tons of salt
- 320 lane miles pretreated with salt brine solution

Budget Details

Personnel	\$4,553,507
Non-Personnel	\$3,720,145
TOTAL	\$8,272,652





Service Overview

The City Fleet Department manages and maintains the city's vehicles and equipment, including police cars, fire trucks, and maintenance vehicles. It handles vehicle procurement, regular maintenance, repairs, and fuel management to ensure all assets operate efficiently and safely while optimizing performance and cost-effectiveness.

FY25 Goals

- Increase enrollment in the City's vehicle and equipment replacement fund
- Relocate fleet light duty to new location
- Maintain fleet readiness above 90%

FY24 Accomplishments

- Delivered reports on vehicle and equipment asset management
- Achieved nearly full staffing
- Year to date (6/13/24) value of surplus items sold on Govdeals.com was \$82,344

Budget Details

Personnel	\$2,013,155
Non-Personnel	\$1,662,402
TOTAL	\$3,675,557





Service Overview

The City Facilities Department manages the maintenance and repair of municipal buildings, offices, and public spaces. It ensures facilities are safe, functional, and well-maintained while handling budgets and coordinating repairs and upgrades.

FY25 Goals

- Complete TPAC HVAC replacement
- Improve accessibility of City facilities
- New ADA compliant walkway on the East side of TPAC

FY24 Accomplishments

- Completed City Hall Boiler conversion and TPAC air handling unit and continue to work on HVAC replacement
- Replaced various mechanical features at the Law Enforcement Center and Fire Department Facilities
- Replaced roofs at Fire Stations 4 and 7 and the Water Distribution Building

Budget Details

Personnel	\$1,093,754
Non-Personnel	\$2,425,412
TOTAL	\$3,519,166



If a Reduction of 13% was Applied (PW)



9

13% Reduction is \$1,154,495

- Eliminate 1/2 Consultant Cost (\$300,000)
- Eliminate 7 FTEs (\$865,000)

Service Impact

- Eliminating engineering positions increases the reliance on consultants for completing projects and reduce level of service on number of projects managed in house
- Reduction in service level to council and constituents who make requests for traffic control such as signals, stop signs, and RRFB's



If a Reduction of 13% was Applied (Fleet)



13% Reduction is \$477,822

- Eliminate 4 FTEs (\$456,353)
- Would not update diagnostic equipment (\$3,370)
- Reduce training for mechanics on new models of vehicles (\$18,000)

Service Impact

- Reduce the number of lift inspections
- Not maintain automatic vehicle location technology
- Reduce fleet readiness which increases the vehicle not being ready for an emergency
- Would require outsourcing of some repairs at higher cost



If a Reduction of 13% was Applied (Facilities)



13% Reduction is \$457,491

- Eliminate 2 FTEs (\$127,000)
- Eliminate Service Contracts for generator inspection, pest control, and landscaping (\$91,000)
- Reduction of external contractors for repairs like overhead door, plumbing, electrical, and HVAC, etc. (\$250,000)

Service Impact

- Delays in Responding to service requests for maintenance
- Inability to perform regular inspections of equipment
- Reduction of preventative maintenance like filter replacement, tightening belts, and preventative cleaning
- Cutting external contractors would result in a delay of repairs for facilities





CITY OF
TOPEKA



Department Budget
Presentations: Utilities



Overview

The Water Utility comprises three main sections: Distribution, Plant Operations & Maintenance, and Customer Service. Water employees ensure compliance with KDHE standards for safe drinking water and serve around 56,000 retail customers across a 70-square-mile area.

FY24 budget: \$52.6M ♦ 7.5% under FY25

FY25 Increases

- Commodities budget increase of approximately 10% is driven by an increase in materials used for water treatment & distribution, water quality testing and inflation in prices of lab supplies. (\$900,000)
- Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers (\$1,800,000)

Budget Details

Personnel	\$11,604,432
Contractual	\$12,816,876
Commodities	\$10,107,490
Capital Outlay	\$400,000
Debt	\$13,592,479
Other Payments	\$8,007,100
TOTAL	\$56,528,377





Service Overview

Water Services personnel manage all facets of treatment and distribution of 7.8 billion gallons of water annually. The total operation and maintenance cost is \$2,148 per MG of water produced .

Water Assets

900 miles of water mains	\$1,092,350,000
11 water towers	\$42,100,000
16,656 valves	\$12,650,000
10 pump stations	\$17,383,000
5,244 hydrants	\$20,543,000
57,000 water meters	\$14,899,000
Water Treatment Plant	\$123,876,000
TOTAL VALUE	\$1,323,801,000*

**Based on 2019 Assessment*

FY24' Accomplishments

- 424 water main breaks repaired
- 9,494 LF of water mains replaced
- 102,900 customers assisted
- 1,400 meters exchanged
- 534,633 bills generated
- Zero findings on the 2023 financial audit

▪ 2024 YTD

FY25 Goals

- Meet or exceed all KDHE requirements for safe, clean drinking water
- Complete ongoing meter exchange program
- Resume preventative maintenance for hydrants & valves
- Increase electronic customer communication
- Begin development of specialized training programs





2024 Projects

- Montara Water Tower
- West Plant Basin Rehab
- Water Main Replacement/Rehab Projects
 - SW 12th St. from Gage Blvd. to Kansas Ave
 - SW Gage Blvd from SW 10th to Huntoon
 - Quincy St from SE 6th Ave to SE 8th Ave
 - SW 21st St from SW Washburn to SW Fillmore
 - SW 21st St from SW Tyler St to S Kansas Ave

2025 Major Projects

- Water Main Replacement/Rehab Projects
 - SW Randolph from SW 22nd St to 24th St.
 - SW Moundview
 - SW Stoneybrook
 - SW Boswell
- Water Treatment Plant Rehab Projects
 - West Intake Rehab Construction
 - Chemical Building Rehab
 - East Plant Basin Rehab Design
- Design for Quincy Water Tower Painting
- Complete Meter Exchange Program



If a Reduction of 13% was Applied (Water)



13% Reduction is \$7,348,689

- Staff Reductions (12 FTEs)- \$861,306
- Not Filling Vacancies (15.5 FTEs)- \$1,233,905
- Close City Express Customer Service - \$197,000
- Eliminate Equipment Purchases - \$400,000
- Reduce Overtime Budget - \$351,000
- Eliminate Low Income Assistance Program - \$500,000
- Reduction or Elimination of Capital Programs - \$3,805,478

Service Impact

- Negative Impact on Level of Service provided to Customers
- Limited in-person Customer Service Option
- Inability to assist Low-Income Residents
- Service Reduction in the Water Main Replacement Capital Improvement Program, extending the replacement cycle out to more than 200 years.





Overview

The Stormwater Utility is responsible for the operation and maintenance of all facilities related to the collection, treatment and mitigation of stormwater in an approximately 60 square mile area. Additionally, staff also ensure compliance with all state and federal regulations. The total operation and maintenance cost is \$6,634 per mile of stormwater infrastructure.

FY24 budget: \$13.7M ♦ 7.2% over FY23

Budget Details

Personnel	\$2,453,053
Contractual	\$2,361,487
Commodities	\$258,961
Capital Outlay	\$300,000
Debt	\$2,567,519
Other Payments	\$4,786,200
TOTAL	\$12,727,220

FY25 Increases

- Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers (\$379,000)





Service Overview

The Stormwater system includes inlets, pipes, levees, creeks and rivers and publicly owned or maintained ditches, channels, detention ponds and stormwater quality Best Management Practices (BMP).

FY25 Goals

- Apply for grants to assist with EFS projects
- Participate in at least four community events
- Conduct four controlled burns

FY24 Accomplishments

- 4,573 Stormwater Inlets cleaned
- 2,623 LF Storm Sewer pipes cleaned
- 3,716 LF Storm Sewer Main replaced

▪2024 YTD

Stormwater Assets

16,209 storm inlets	\$91,428,650
4,508 storm manholes	\$25,442,000
423 miles of storm sewer lines	\$274,043,360
179 miles of ditches	\$21,335,600
140 miles of stream & rivers	\$417,185,550
TOTAL VALUE	\$829,435,160*

22 miles earthen levees	\$26,605,000
.78 miles flood wall	\$31,322,800
87 relief wells	\$5,700,200
72 closure/drainage structures	\$4,063,500
8 pump stations	\$24,381,000
TOTAL VALUE	\$92,072,500*

*Based on 2019 Assessment



Stormwater Projects



2024 Projects

- Stormwater Master Plan
- Shunga Master Plan
- Storm Conveyance Replacement & Rehab Projects
 - Fire Station #8 - 2700 SW Fairlawn
 - SW 17th St & SW Westport Dr
 - East Topeka North Stormwater Improvements
 - 23rd & Market
 - SW Jewell Ave. from SW 2nd to 3rd
- Drainage Correction Projects
 - Colly Creek South
 - Colly Creek North
 - 37th & California

2025 Major Projects

- Fairlawn Rd from SW 22nd Park to 28th St
- Storm Conveyance Replacement & Rehab Projects
 - NW Reo Stormsewer Replacement
 - NW Elm Row Ave
 - SE 29th from Adams to California
- Drainage Correction Projects
 - SE Virginia Court
 - SW 28th Terrace



If a Reduction of 13% was Applied (Stormwater)



13% Reduction is \$1,654,539

- Staff Reduction (4 FTE's) - \$301,344
- Not Filling Vacancies (4 FTE's) - \$445,087
- Eliminate Equipment Purchases - \$300,000
- Reduce Overtime Budget- \$25,000
- Eliminate Homeless Abatement - \$150,000
- Reduction or Elimination of Additional Capital Programs - \$934,452

Service Impact

- Negative Impact on Level of Service provided to Customers
- Increased public health and safety concerns, and negative impact on the overall quality of the community appearance
- 10% Reduction in Storm Conveyance Replacement & Rehabilitation Capital Improvement Program
- Potential consent Orders and fines for non-compliance





Overview

The Wastewater Utility is responsible for collecting, transporting, treating and disposing of sanitary and industrial wastewater discharged to sewers within the service area and ensuring associated regulatory compliance. Management of the RNG Facility is also tasked to wastewater staff. The total operation and maintenance cost is \$2,451 per MG of wastewater treated.

FY 24 budget \$45.87M ♦ 10.4% over FY23

FY25 Increases

- Much of the increase in the contractual and commodities budgets for wastewater are a result of shifting of WPC SCADA operations from the Capital Improvement Program to the operations budget and transitioning to a predictive budgeting practice for Shawnee County Wastewater Treatment based on historical costs. Shawnee County expenses are billed back to the County.

Budget Details

Personnel	\$6,959,796
Contractual	\$11,673,653
Commodities	\$2,539,551
Capital Outlay	\$350,000
Debt	\$11,724,199
Other Payments	\$7,846,110
TOTAL	\$41,111,308





Service Overview

Wastewater personnel manage all facets of collection and treatment of 5.2 billion gallons of wastewater annually.

FY25 Goals

- Rehabilitation of the Grant Jefferson & Shunga Pump Stations and Force Mains
- Increase Biosolids Processing
- Increase Land Application
- Maintain compliance with city NPDES Permit Requirements

FY24 Accomplishments

- Maintained compliance with city NPDES Permit requirements
- 560,220 LF of Sewer Mains cleaned
- 19% fewer calls regarding odor complaint compared to 2023

▪ 2024 YTD



Wastewater Projects



2024 Projects

- Harland Ct. Sewer Realignment
- Wastewater Lining & Replacement
 - Polk-Quincy Quarter Section
- Small Wastewater Pump Stations Rehab
 - S Kansas
 - Shawnee I & II

2025 Major Projects

- Grant Jefferson Pump Station & Force Main Rehab
- Shunga Pump Station & Force Main Rehab
- Complete North Topeka Wastewater Treatment Plant Modifications

Wastewater Assets

In addition to City of Topeka assets, Wastewater personnel provide maintenance for county assets, including an additional 37 sanitary pump stations and operates a third wastewater treatment plant.

828 miles of sanitary sewer line	\$905,965,000
15,962 manholes	\$99,530,000
47 pump stations	\$81,500,000
2 wastewater treatment plants	\$220,000,000
TOTAL ASSETS	\$1,306,995,000*

**Based on 2019 Assessment*



If a Reduction of 13% was Applied (Wastewater)



13% Reduction is \$5,344,470

- Staff Reduction (9 FTE's) - \$690,849
- Not Filling Vacancies (9 FTE's) - \$525,436
- Eliminate Equipment Purchases - \$350,000
- Reduce Overtime Budget- \$328,398
- Elimination of Chemical Dosing associated with Odor Control - \$175,000
- Reduction or Elimination of Capital Programs - \$3,454,060

Service Impact

- Negative Impact on Level of Service provided to Customers
- Elimination of Capital Improvement Programs:
 - Odor Control
 - Wastewater Lining & Replacement
 - Inflow & Infiltration
- Increased odor from wastewater treatment, negatively impacting the quality of life for nearby residents.
- Potential Consent Orders and fines for non-compliance





CITY OF
TOPEKA



Department Budget
Presentations: Municipal
Court



Service Overview

Municipal court is a court of limited jurisdiction that adjudicates traffic infractions and misdemeanor offenses that are alleged to have occurred within the Topeka city limits. Its main mission is to promptly and fairly adjudicate all cases and enforce judgments rendered.

FY25 Goals

- Relocate Court and Probation operations to original locations
- Fully staff divisions and hire new FTEs approved for the 2024 budget
- Work with Topeka Public School to hold a holiday/back-to-school drive
- Continue to cultivate and grow the Alternative Sentencing Court [partnership with Valeo]

FY24 Accomplishments

- **Volume:** Average 10,000 active cases per month, adjudicate approximately 1000 cases per month
- **Grant Award:** Secured the DOJ Violence Against Women Grant with city grant writing and prosecution.
- **Property Maintenance:** Issued judgments in 31 cases using the LLC ordinance.
- **Domestic Violence Cases:** 302 cases filed through July 31st.
- **KLS DL Clinics:** Assisted with 3 clinics, with a 4th scheduled for September.

Budget Details

Personnel	\$1,735,303
Non-Personnel	\$547,320
TOTAL	\$2,296,623



If a Reduction of 13% was Applied (Court)



27

Reductions- \$298,561

- Majority of budget personnel so all reductions would go to staffing cuts
- Reduction 5 FTEs (\$299,000)

Impact

- Higher caseload for probation officers, impact on public safety
- Core services such as case intake and docketing would take longer
- Reduced public hours to ensure core services are completed
- Slower processing of payments to restitution victims
- Overworked clerk's office, high-stress job, more turnover





CITY OF
TOPEKA



Department Budget
Presentations
8/20/2024



CITY OF
TOPEKA



Department Budget
Presentations
8/13/2024



CITY OF
TOPEKA



Department Budget Presentations: Police



Mission Statement

The mission of the Topeka Police Department is to provide a safe community and faithfully serve our citizens with impeccable integrity, enduring professionalism and immeasurable honor.

FY25 Increases

- Increase in contract with VALEO for Behavioral Health Unit (\$60,000)
- Commodities increased to cover Axon Camera/Taser upgrade (\$105,000)
- Capital Outlay purchases to include 12 Front Line Vehicles, 2 Animal Control Trucks, and 2 Detective Vehicles (\$300,000)
- Personnel Increase is based off the current status of the FOP Contract

Budget Details

Personnel	\$46,476,688
Contractual	\$5,915,133
Commodities	\$2,328,028
Capital Outlay	\$879,852
TOTAL	\$55,599,702





Service Overview

Initial response to emergent and non-emergent citizen calls for police service

Securing the scene and beginning the initial assessment as to incident specifics

Requesting the additional resources needed to reach a successful conclusion

Goals for FY25

- Continue evaluation of best practice for police response
- Assess and evaluate new technology for front line response
- Reduce vacancies thru innovative recruiting efforts

FY24 Accomplishments

- Upgrade from the Taser 7 to the Taser 10
- Increased Medical Response Capabilities (IFAK/Narcan)

Budget Details

Personnel	\$21,579,757
Non-Personnel	\$1,003,193
TOTAL	\$22,582,950



Criminal Investigations (Pages 69 – 72)



Service Overview

Violent crime investigations

Investigative focus on State of Kansas statutory violations that center on property crime offenses

Specialized investigations involving crime against children, sex offenses and family violence

Goals for FY25

- Increase investigative abilities through partnership with the Real Time Crime Center
- Meet or exceed the national homicide clearance rate

FY24 Accomplishments

- Assigned Axon cameras to Detectives
- Exceeded the national homicide clearance rate

Budget Details

Personnel	\$8,419,722
Non-Personnel	\$110,212
TOTAL	\$8,529,934



Community Policing (Pages 69 – 72)



Service Overview

Community policing includes development of community partnerships and engaging in problem solving at a neighborhood level

Houses the Behavioral Health Unit which provides specialized Police Service in partnership with mental health professionals

Goals for FY25

- Grow our police community relations through transparent participation in various community meetings
- Foster neighborhood pride and cohesiveness
- Strengthen our commitment with our Co-Responder Program partners

FY24 Accomplishments

- Completed 2024 Spring TPD Citizen's Academy with the 2024 Fall TPD Citizen's Academy beginning August 22nd
- Filled 2nd shift Co-Responder position

Budget Details

Personnel	\$2,782,799
Non-Personnel	\$348,009
TOTAL	\$3,130,808





Service Overview

Protect public health and welfare by enforcing the International Property Maintenance Code (IMPC). The IMPC regulates housing, unsafe structures, sanitation, unlicensed vehicles, weeds, and graffiti on private property within city limits.

Goals for FY25

- Continuing the transformation of the culture of Property Maintenance
- Improve the overall quality of structures and premises within Topeka
- Work with partners to enhance community appearance

FY24 Accomplishments

- Collaborated with Housing Services and EAS Program Coordinator to recommend housing alternatives
- Abated 19 encampments, committed 117 man-hours, and removed 26.29 tons of trash/rubbish

Budget Details

Personnel	\$1,589,411
Non-Personnel	\$1,030,293
TOTAL	\$2,619,704



If a Reduction of 13% was Applied (TPD)



13% Reduction is \$7,227,961

- Reduction of 47 Sworn FTE's \$4,976,662
- Reduction of 7 Non-Sworn FTE's \$486,289
- Reduction of Overtime Budget \$736,124
- 50% Reduction to Vehicle Budget \$432,436
- 50% Reduction to Training Budget \$57,500
- Suspension of Co-Responder Partnership \$200,000
- Contractual/Commodity Reduction Corresponding to the Reduction of FTE's \$338,950

Service Impact

- Special Events/Planning
- Mental Health Calls
- Narcotics Investigations
- Community Meetings/Events
- Delays to Response Times
- Sworn Personnel Absorbing Duties of Civilian Staff
- Reduced Training Opportunities for Sworn Personnel
- Negative Impact on an Already Aging Fleet



If a Reduction of 13% was Applied (PMU)



13% Reduction is \$360,062

- 2 Property Maintenance FTE's
\$134,449
- Reduction of Demolition Budget
\$140,000
- 50% Reduction to Vehicle Budget
\$51,817
- 50% Reduction to Training Budget
\$9,750
- Contractual/Commodity Reduction
Corresponding to the Reduction of
FTE's \$4,546

Service Impact

- Negative Impact on Ability to Address
Blight in our Community
- Delays in Responding to Violations of
the Property Maintenance Code





CITY OF
TOPEKA



Department Budget Presentations: Fire



Mission Statement

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

FY25 Increases

- Education/Travel increased (\$31,000)
- Maintenance of equipment (\$50,000) & office computer equipment (\$13,000)
- Uniforms (\$70,000) & Protective Gear (\$25,000)
- Repair Parts (\$17,500)

Budget Details

Personnel	\$33,789,909
Contractual	\$3,558,221
Commodities	\$993,600
Capital Outlay	\$70,000
TOTAL	\$38,411,729





Service Overview

Fire department operations encompass fire suppression, rescue, medical services, hazardous materials response, aiming to protect life, property, and the environment from emergencies.

FY25 Goals

- Complete Bluecard IMS training for all company officers
- Reduce average response time for all emergent level calls
- Continuing recruiting and retention to ensure a workforce more reflective of the community as a whole (Camp Courage and Fire Explorer Post)

FY24 Accomplishments

- Responded to highest number of working structure fires and highest number of calls since 2003
- Conducted officer development program (ODP) for 15 personnel
- Reduction in total number fire related deaths
- Completed installation of new alerting system in all 12 fire stations

Budget Details

Personnel	\$31,070,450
Non-Personnel	\$2,858,338
TOTAL	\$33,928,788





Service Overview

Function: Conduct cause and origin investigations for all fire types, conducts inspections of multiple types of occupancies on yearly basis, and provides fire safety education to the public.

Impact: Helps reduce the overall number of fires in the community.

FY25 Goals

- Completion of fire safety program in all USD 501 elementary schools
- Meet or exceed the national clearance rate of arson investigations
- Complete inspection of all apartment complexes with interior hallways per IFC.

FY24 Accomplishments

- New Fire Inspections Software:** Implemented a new system for efficiency
- Fuel Station Inspections:** Took over inspections previously managed by the State Fire Marshal
- Joint Apartment Inspections:** Partnered with Property Maintenance Division for fire inspections of apartment buildings
- Fireworks Stand Inspections:** Successfully completed inspections of all fireworks stands
- New Fire Investigator:** Promoted and enrolled in Topeka Police Department Academy for Law Enforcement Training
- Fire Education:** Completed fire safety education programs in all USD 501 elementary schools

Budget Details

Personnel	\$1,519,075
Non-Personnel	\$130,219
TOTAL	\$1,649,294





Service Overview

Role in Emergency Responses: Integral part of suppression personnel's responses.

Advanced Life Support (ALS): Provides higher-level care, enhancing community health and well-being.

Basic Life Support (BLS) Training: Required for all personnel to fulfill first responder capabilities.

FY25 Goals

- Add additional company to ALS response levels
- Enroll additional personnel in AEMT course

FY24 Accomplishments

- Completed AEMT training for 7 personnel, and EMT training for 4 new recruits
- Work started with I.T. to build QA/QI database
- Implemented joint QA/QI process with AMR
- 7 personnel trained as American Heart Association ACLS and/or BLS instructors
- Started additional quarterly training for ALS personnel

Budget Details

Personnel	\$0
Non-Personnel	\$97,750
TOTAL	\$97,750





Service Overview

Programs that prepare firefighters with essential skills and knowledge for responding to fires and emergencies, including firefighting techniques, safety procedures, and equipment use. The aim is to ensure effective, safe, and efficient emergency responses.

FY25 Goals

- Provide training required to meet ISO standards and provide education hours to all personnel required to meet EMS continuing education requirements
- Increase hands-on training to TFD personnel (both fire and EMS)

FY24 Accomplishments

Hazardous Materials Technicians: 16 personnel trained and certified.

New Firefighters: 15 recruits graduated from the academy.

Recruit Evaluation: Established a new method for assessing recruit skill levels.

New Reporting System: Implemented and trained all personnel on the Emergency Networking Fire/EMS reporting system.

Training Hours: Coordinated delivery of over 60,000 hours of training to department personnel

Budget Details

Personnel	\$718,375
Non-Personnel	\$263,503
TOTAL	\$981,878



If a Reduction of 13% was Applied (TFD)



13% Service Reduction is \$4,993,524

Uniform Staff Reductions (37 positions)	(\$3,216,976)
Not Filling Vacancies (8)	(\$722,223)
Reduction in Call Back/Overtime	(\$525,000)
New Hire Savings	(\$78,200)
Equipment Purchases	(\$106,500)
Personal Protective Equipment	(\$35,000)
General Purpose Vehicle Replacement	(\$201,430)
Reduction in Training Expenditures	(\$88,700)
Software Licensing Cancellation	(\$20,000)
TOTAL	(\$4,994,029)

Service Impact

- Closing of three fire companies permanently
- Utilization of specialty personnel (Inspectors, Training Officers, Public Education Officer) for reduction of Callback and Overtime
- Reduction in community engagement activities
- Forgoing of essential equipment and PPE replacement for current personnel





CITY OF
TOPEKA



Department Budget
Presentations:
Information Technology



Mission Statement

Providing reliable, secure, and innovative technology solutions to support the efficient and effective operations of the City government, while prioritizing citizen service and data security.

FY25 Increases

- Inflationary Costs
- Microsoft 365 Licensing Restructure

Budget Details

Contractual	\$3,499,645
Personnel	\$3,158,763
Commodities	\$76,060
TOTAL	\$6,734,468





Service Overview

Business Systems consists of back-end support, data analytics, and web development for applications and systems across the organization.

This service also focuses on the maintenance and development of applications by the IT Department.

FY25 Goals

- Complete software upgrades and migrations
- Implement new systems for enhanced operational capability
- Improved public/resident portal services

FY24 Accomplishments

- Migration to the new Microsoft environment for Microsoft applications utilized by city staff in all areas of the City
- Provide better continuity of operations and security
- Design a Disaster Recovery Plan to compliment continuity of operations plan

Budget Details

Personnel	\$1,517,004
Non-Personnel	\$220,287
TOTAL	\$1,737,291





Mission Statement

To efficiently and effectively provide geospatial information and applications. These tools, and datasets, should aid city employees and the public in order to enhance city operations, improve decision making and provide enhanced public services.

FY25 Goals

- Improve and expand city asset and inventory data
- Continue to improve GIS application capability

FY24 Accomplishments

Vacant Lot Application: Provides visibility to departments of all 'vacant' properties within the City

Landbank Application: Allows the public to see city owned properties that are for sale

Road Closure Applications/WAZE Notifications: Provides road closures to all navigation routing applications. Public facing apps for PQV and general road closures

Field Applications: Applications were built for employees who work in the field to enrich the GIS (signs, alleys) while in the field

Budget Details

Personnel	\$794,357
Non-Personnel	\$619,904
TOTAL	\$1,414,261





Service Overview

An ERP (Enterprise Resource Planning) system is a software platform that integrates and manages essential business processes like finance, HR, and supply chain, streamlining operations and improving decision-making through centralized data and automated workflows.

Timeline

- **Selection of Vendor:** Tyler Technologies
- Managed to negotiate approximately \$600k off the cost of the implementation and roughly \$500k off the price of SaaS fees for a total savings of ~\$1.2 million below the original RFP
- Next Steps
 - Assess Current Business Processes
 - Map Data for Conversion
 - Build Chart of Accounts



If a Reduction of 13% was Applied (IT)



13% Service Reduction is \$875,481

- Reduction in Cybersecurity Protection by greater than 50%
- Reduction in Operational Software (See ClickFix, ShareFile, Document Retention, DocuSign, OpenForms, etc.)
- 2 FTE directly impacts customer service by greater than 50%
- Reduction in Professional Service Support which slows response times and time to complete projects
- No IT Help Desk Software
- No Remote Work for City Employees
- No Remote Vendor Access
- Reduction in hardware & maintenance

Service Impact

- May impact cybersecurity insurance premiums
- Increases risk of cyber attacks to the organization and end user devices
- Increase risk of data loss/theft
- Reduction in customer service
- SCADA and Traffic day to day operational impacts
- Limit end user devices (iPads, Docking Stations, Monitors, etc.)





CITY OF
TOPEKA



Department Budget Presentations



CITY OF
TOPEKA



Budget Overview

7/30/2024

Agenda

- 3** | Budget Presentation Schedule
- 4** | Budget Sessions
- 5** | Revenue Projections
- 6-7** | Taxing Entities in Topeka
- 8-10** | Expense Projections
- 11-12** | FY 2024 to FY 2025 Expense Increases
- 13-14** | FY 2026 to FY 2027 Financial Forecast
- 15-17** | Future Budget Policy Considerations



Tentative Budget Presentation Schedule

3

- **July 30th** : Budget Overview
- **August 13th** : Police, Fire, IT
- **August 20th** : Public Works, Utilities, Municipal Court
- **August 27th (Special Meeting)** : Planning, HR, Legal, Finance, Community Engagement
- **September 3rd** : Other items as needed
- **September 10th** :
 - Public Hearing of RNR Rate
 - Set Mill Levy
 - Budget Hearing
 - Budget Adoption



Listening Sessions

What we heard:

- Sell the Hotel
- Enhance the City's traffic division
- Fully fund the Fire Department
- Decrease Police Funding- reduce salaried Law Enforcement
- Increase Social Services/Mental Health/Community Violence Prevention
- Increase Metro Services to other areas
- Equal Access to Economic Development
- Invest in Unsheltered population
- Affordable housing/Use the Housing Trust Fund
- Lower Property Taxes in favor of Sales Tax



2025 Revenue Scenarios for Operating Budget

Major Revenue Categories	RNR Rate @ 35.341	Current Rate @ 36.952	+1 Mill Rate @ 37.952	+2 Mill Rate @ 38.952
Sales Tax	\$40,569,000	\$40,569,000	\$40,569,000	\$40,569,000
Property Tax	\$34,292,785	\$36,611,284	\$38,050,281	\$39,489,278
Franchise Fees	\$14,331,161	\$14,331,161	\$14,331,161	\$14,331,161
Other Sources	\$23,807,096	\$23,807,096	\$23,807,096	\$23,807,096
Total Revenues	\$113,000,042	\$115,318,541	\$116,757,538	\$118,196,535

- Max Mill Rate is an increase of 2 mills from current 2024 mill rate
- Difference Between Current Mill Rate vs. RNR = \$2,318,499
- +/- 1 Mill = \$1,438,997



Taxing Entities in Topeka

Taxing Entities	2021 Mill Rates	2022 Mill Rates	2023 Mill Rates	2023 Percentage
Shawnee County	50.999	49.861	48.653	32.60%
USD 501 Topeka	48.385	46.013	44.54	29.84%
City of Topeka	39.939	38.963	36.952	24.76%
Topeka/SNCO Library	9.706	8.89	8.192	5.49%
Metro Transit Authority	4.2	4.2	4.2	2.81%
Washburn University	3.403	3.451	3.451	2.31%
Metro Topeka Airport Authority	1.93	1.75	1.75	1.17%
State of Kansas	1.50	1.50	1.50	1.01%
Totals	160.062	154.628	149.238	100.00%



City of Topeka Portion of Tax to Property Owners

Various Mill Rates	\$150,000 Appraised Property	\$200,000 Appraised Property	\$250,000 Appraised Property	\$300,000 Appraised Property
RNR Rate @ 35.341	\$609.63	\$812.84	\$1,016.05	\$1,219.26
Current COT Mill Rate @ 36.952	\$637.42	\$849.90	\$1,062.37	\$1,274.84
+1 Mill Increase @ 37.952	\$654.67	\$872.90	\$1,091.12	\$1,309.34
+2 Mill Increase @ 38.952	\$671.92	\$895.90	\$1,119.87	\$1,343.84
Variance of +/- 1 Mill	\$17.25	\$23.00	\$28.75	\$34.50

- Difference between current mill rate and RNR rate = 1.611 mills



Projected 2025 General Fund Expenses

Categories	2023 Actuals	2024 Budget	2025 Budget
Police Department	\$42,942,799	\$47,392,888	\$55,599,415
Fire Department	\$32,881,490	\$36,003,280	\$38,411,729
Public Works Department	\$6,790,654	\$8,335,471	\$8,880,728
3 Largest Department Totals	\$82,614,943	\$91,731,639	\$102,891,872
Other General Fund Departments	\$21,685,890	\$23,275,359	\$25,522,615
General Fund Expense Totals	\$104,300,833	\$115,006,998	\$128,414,487



Scenarios for the General Fund Deficit

Categories	RNR Rate @ 35.341	Current Rate @ 36.952	+1 Mill Rate @ 37.952	+2 Mill Rate @ 38.952
Total Revenues	\$113,000,042	\$115,318,541	\$116,757,538	\$118,196,535
Total Expenses	\$128,414,487	\$128,414,487	\$128,414,487	\$128,414,487
Deficit	(\$15,414,445)	(\$13,095,946)	(\$11,656,949)	(\$10,217,952)

Utilizing Unassigned Reserves - \$15,374,383*

- Move 2025 FIRM to Bonding - \$2,300,000 – relieves FY25 Operating Budget
- Move 2024 DREAMS from Cash to Bonding - \$1,500,000
- CIP Change from Bonding to Federal Funds Exchange – 2024 Traffic Signals and 2023 Infill Sidewalks which reduces bonding for FY24 by \$1,400,000
- Bonding Fleet Building - \$3,200,000 (Council Adopted Authority)



General Fund Reserve Balance Projections

Projected End of Year Fund Balance	2023	2024	2025
General Fund Balance	\$ 27,586,643	\$ 22,726,229	\$ 22,686,167
General Fund Revenue*	\$ 115,900,043	\$ 113,631,143	\$ 128,414,487
Percentage	23.80%	20.00%	17.67%
Goal	20%	20%	20%
Policy Minimum	15%	15%	15%

* Assumes Revenue Neutral mill levy rate and previous slide recommendations

* No remaining funds in the unassigned reserves



General Fund Operating Expense Categories

Categories	2024 Budget	2025 Budget	% Total of Expenses	% Total of Revenue
Personnel	\$87,945,650	\$97,382,103	75.83%	86.15%
Contractual	\$21,160,129	\$25,393,701	19.77%	22.46%
Commodities	\$3,419,832	\$4,222,418	3.29%	3.74%
Other Payments	\$1,600,000	\$232,100	0.18%	0.21%
Capital Outlays	\$697,803	\$1,184,166	0.92%	1.05%
Lease Payments	\$183,583	\$0	0.00%	0.00%
Expense Totals	\$115,006,998	\$128,414,487	100%	100%

*2025 Projected Minimum Revenue Collection = **\$113,040,104**



- **\$13,407,490 increase from FY24 to FY25 Expense Budget**
 - Personnel = **+\$9,443,667**
 - Non-Union +\$1.4m, FOP +\$5.3m, IAFF +\$1.9m , AFT +\$913k, Development Services +\$97k, Health Insurance +\$1.2m, Vacancy Credit - \$1.4m
 - Hotel = **+\$425,000**
 - SNCO Prisoner Fees = **+\$300,000**
 - SAAS Fees (ERP) = **+\$700,000**
 - Vehicle Requests = **+\$486,363**
 - Engineering = **+\$600,000**
- **FTE Count Increased from 1,187 to 1,188**
 - General Fund Decreased from 803.32 to 802.35
 - Non-General Fund increased 383.68 to 385.65



Forecasting General Fund Projections for FY 2025 – FY 2027

Object Category	2025	2026	2027
Sales Tax	\$40,569,000	\$40,996,176	\$41,816,099
Property Tax*	\$36,611,284	\$38,456,288	\$40,217,586
Franchise Fees	\$14,331,161	\$15,397,669	\$15,705,622
Other Revenue Sources	\$23,807,096	\$22,974,988	\$23,447,950
Total Revenues	<u>\$115,318,541</u>	<u>\$117,825,122</u>	<u>\$121,187,258</u>
Personnel	\$97,416,430	\$102,299,641	\$108,006,340
Non-Personnel	\$30,998,057	\$32,817,747	\$34,621,387
Total Expenses	<u>\$128,414,487</u>	<u>\$135,117,388</u>	<u>\$142,627,727</u>
Net Deficit	<u>(\$13,095,946)</u>	<u>(\$17,292,266)</u>	<u>(\$21,440,469)</u>

*Assumes 2024 Mill Rate (36.952) and 4.5% Valuation Increase for FY26 and FY27



Quantifying Reductions

	2025	2026	2027
Total Revenues*	\$115,318,541	\$117,825,122	\$121,187,258
Total Expenses	\$128,414,487	\$135,117,388	\$142,627,727
Deficit	(\$13,095,946)	(\$17,292,266)	(\$21,440,469)

Utilizing one-time funds in 2025, causes the need for budget reductions in 2026 and 2027

- **2026:**
 - No reductions Police, Fire, PW, Non-Dept.: **76.12%** decrease to Planning, Finance, CM, Code Enforcement, Municipal Court, HR, City Attorney, City Council/Mayor's Office
 - Decreasing all departments across the General Fund: **12.80%** from projected 2026 budget
- **2027:**
 - No reductions Police, Fire, PW, Non-Dept.: **89.54%** decrease to Planning, Finance, CM, Code Enforcement, Municipal Court, HR, City Attorney, City Council/Mayor's Office
 - Decreasing all departments across the General Fund: **15.03%** from projected 2027 budget

*Assumes 2024 Mill Rate (36.952)



- **Half-Cent Public Safety Tax***: A public safety sales tax is a tax added to purchases within a jurisdiction, with the revenue used for funding law enforcement, fire services, and emergency response. **Council approval to set election for public vote.**
- **Half-Cent General Use Tax***: A general fund sales tax for city government is a tax on purchases within the city, with the revenue used to fund various municipal services and operations. **Council approval to set election for public vote.**
- **Fees Schedule**: Departments such as City Clerk, Planning, City Attorney, Fire, Engineering, etc. to see if we need to apply a CPI increase.
- These policy considerations will be vetted with the Governing Body over the course of 2025 for potential implementation in 2026



Implementing Proposed Sales Tax Initiatives

Categories	2025	2026	2027
Total Revenues*	\$115,318,541	\$117,825,122	\$121,187,258
Total Expenses	\$128,414,487	\$135,117,388	\$142,627,727
Current Projected Deficit	(\$13,095,946)	(\$17,292,266)	(\$21,440,469)
Proposed Public Safety Tax Revenue**	+\$19,000,000	+\$19,000,000	+\$19,000,000
Proposed General Use Sales Tax Revenue***	+\$19,000,000	+\$19,000,000	+\$19,000,000
Possible Revenues	\$153,318,541	\$155,825,122	\$159,187,258
Potential Projected Surplus	\$24,944,116	\$20,707,734	\$16,559,531

*Assumes Current Mill Rate (36.952)

** Public Safety Sales Tax to ONLY be used on Public Safety Expenditures

***General Use Sales Tax to be used for any General Fund Expenditures



Mill Levy Scenarios FY 2025 Budget

Categories	RNR Mill Rate @ 35.341	Current Mill Rate @ 36.952	+1 Mill Rate @ 37.952	+2 Mill Rate @ 38.952
Revenues	\$113,000,042	\$115,318,541	\$116,757,538	\$118,196,535
Expenses	\$128,414,487	\$128,414,487	\$128,414,487	\$128,414,487
Net Deficit	(\$15,414,445)	(\$13,095,946)	(\$11,656,949)	(\$10,217,952)
Use of Unassigned Reserve	\$15,374,383	\$13,095,946	\$11,656,949	\$10,217,952
FY25 Ending Fund Balance	\$22,686,167	\$25,004,666	\$25,682,897	\$25,682,897
Percentage	17.67%	19.47%	20.00%	20.00%
Amount Remaining in Unassigned Reserves	\$0	\$0	\$763,901	\$2,202,898



Proposed Recommendation for FY 2025 Budget

Categories	+1 Mill Rate @ 37.952
Total Revenues	\$116,757,538
Total Expenses	\$128,414,487
Net Deficit	(\$11,656,949)
Use of Unassigned Reserve	\$11,656,949
FY25 Ending Reserve Fund Balance	\$25,682,897
Percentage	20.00%
Amount Remaining in Unassigned Reserves	\$763,901

- Maintains a 20% Reserve Target @ \$25,682,897
- Allows Use of Unassigned Reserves \$763,901



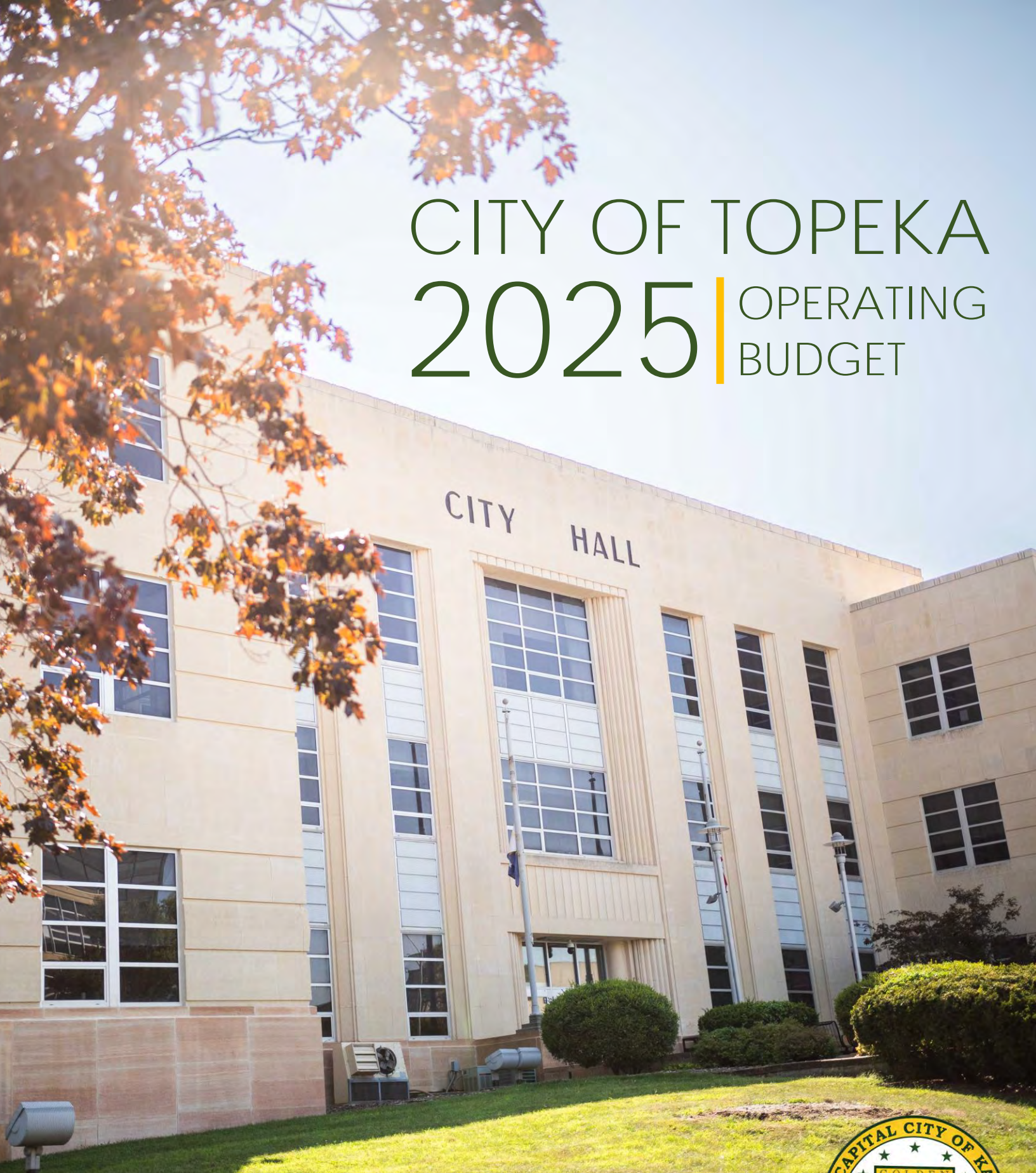


CITY OF
TOPEKA



Questions?

CITY OF TOPEKA 2025 | OPERATING BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Topeka
Kansas**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

TABLE OF CONTENTS



INTRODUCTION

City Manager's Letter - 8
Budget Calendar - 12

FINANCIAL INFORMATION

Financial Summary

Position Change Overview - 30
Three Year Financial Forecast - 33
Statistical Section - 34

Department Summary

Mayor & City Council - 37
City Manager - 38
City Attorney - 42
Financial Services - 45
Municipal Court - 48
DEI - 51
Human Resources - 53
Community Engagement - 55
Fire - 57
Information Technology - 62
Planning & Development Services - 65
Police Department - 69
Public Works - 73
Utilities - 78
Miscellaneous Non-Departmental - 89

Fund Overview

General Fund Overview - 93

APPENDIX

City of Topeka Profile - 135
Debt Schedules - 138
Financial Policies - 142
Glossary - 150
Full FTE Listing for Past Four Budget Cycles - 153
Vacancy Listing by Department - 172





INTRODUCTION

GOVERNING BODY

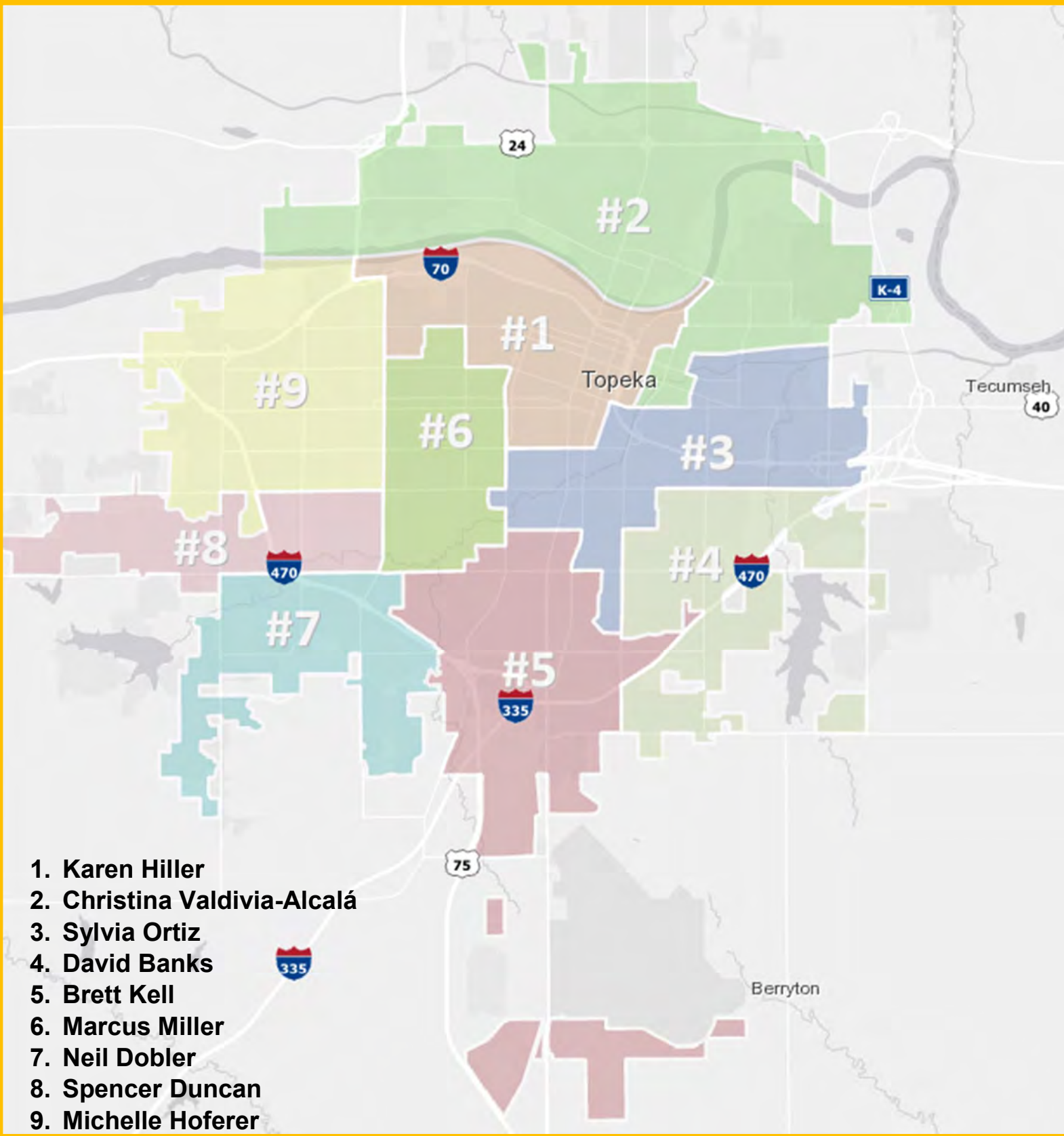


Since 2005, the City of Topeka has operated under a Council-Manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager.

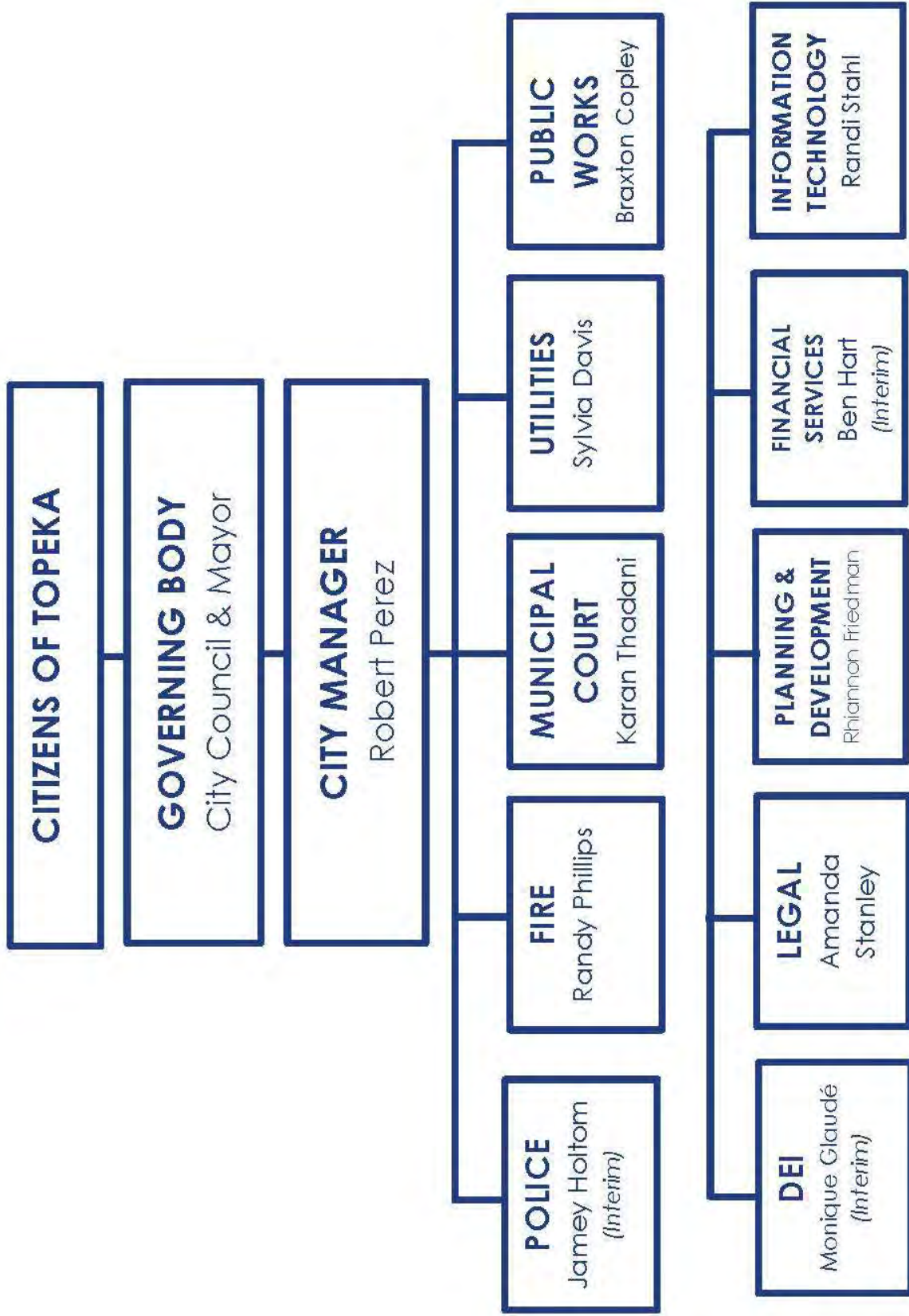
The City is governed by a ten-member Governing Body, including a directly elected Mayor and a nine-member City Council elected by district. Governing Body members serve 4-year staggered terms. A City Manager, appointed by the Governing Body, is responsible for the implementation of the Governing Body's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



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 2025 (FY25) Budget for your Governing Body Review. The budget is structurally balanced for FY2025. In the last year and during this budgeting process, we have observed our revenues stabilize compared to budget unlike in previous years where revenues came in greater than budget. Additionally, the City's personnel costs have grown from the last budget cycle. Due to these factors, the City is going to use one-time reserves to cover an initial deficit of \$15m. I am confident in the ability of this budget to meet the current needs of the citizens of Topeka for FY25; however, the City will need policy changes in place for FY26 & FY27 because those one-time reserves will be depleted.

Budget Issues Facing the Governing Body

Policy Issues

The initial deficit of the budget if the City used the Revenue Neutral Mill Rate (RNR) would be roughly \$15m. In order to not be in a deficit, the City is recommending the following approvals for this year's budget cycle:

- Increase mill levy by 1 mill from 36.952 to 37.952 mills—which would generate an additional \$1.4 million for the General Fund operations
- Move the Facilities Improvement Repair and Maintenance Program (FIRM) back to being funded by general obligation bonds as opposed to cash. In order to alleviate the operating budget, the City would recommend moving to bonds which would reduce the operating budget by \$2,300,000. **Note:** This budget presents FIRM already being moved out of the operating budget.
- The City currently has \$13.8 million in Unassigned Reserve Fund—in which \$2m of that is encumbered. It is recommended used the remaining \$11.8m to supplement the General Fund.
- Additionally, the City would recommend amending CIP projects to bonding or other revenue sources to free up General Fund operating funds to create this balanced budget. These projects would be:
 - 2024 Traffic Signals move from bonding to Federal Funds Exchange (\$800,000)
 - 2023 Infill Sidewalks move from bonding to Federal Funds Exchange (\$600,000)
 - Move 2024 DREAMS from cash funded to GO bonding (\$1,500,000)—if approved, \$1,500,000 cash would be transferred to the unassigned reserve fund
 - Amend the Fleet Building Project from cash funding to GO Bond funding (\$3,200,000)
- Assume a \$3.1 million vacancy credit. This is an increase from the \$1.7 million credit used in FY24. The purpose of the vacancy credit is to lower the overall budgetary expense so that the tax burden on citizens is more accurate to what the City will actually experience rather than if we budgeted for all positions and no vacancy credits. As of July 22, 2024, the City has 131 vacant positions. Within the General Fund alone, there are 81 vacant positions. At approximately the same time last year, there were 79 vacant positions in the General Fund. Filling the City's vacant positions continues to be a priority of every department. We are fortunate to have City staff that are willing to step into other roles and do things outside of their job description to provide needed service, but to continue to move forward as an organization, we will do all that we can to fill these positions.

CITY MANAGER'S LETTER

If these recommendations were accepted the City would be just above its 20% target fund balance at the end of FY25, and still have about \$760,000 in the unassigned reserve fund to help with future one-time projects or be used to spend down in the following budget cycle.

Economic Factors

The City's overall assessed value has increased by 4.5% from the prior year assessment rate conducted by Shawnee County. This increase in valuation could allow the City an additional \$2.3 million in revenue if the current mill rate remains the same at 36.952, compared to the RNR rate of 35.341. Collections in sales tax have stabilized in 2024 compared to 2023; for the first four months of this year, collections totaled \$12,645,044, whereas they were \$11,806,088 in the first four months of last year. The city expects conservative sales tax growth in 2025 compared to previous years.

However, while expenses have increased and revenues are not as favorable as previously predicted, the City is seeking ways to cut costs, enhance efficiency, and reduce expenditures wherever possible. I have asked departments to review their fee schedules and ensure they align with market standards for the area.

Although the increase in property valuations has boosted potential revenue, expenses have also risen. At the time of this letter, the City is negotiating with four unions. The rising costs of inflation are driving up expenses for contractual items and commodities purchased by the City. Employee healthcare costs are projected to increase by 14.5% over 2024. These increases have led to an approximate \$13.4 million rise in expenses for the FY25 budget from the previously approved FY24 budget.

To alleviate the burden of property taxes, the City of Topeka will continue the Property Tax Rebate Program (\$300,000), which began in 2024 to assist qualifying residents with property tax relief. This budget proposes moving the program from in-house administration to the CRC to streamline the process for citizens, who currently navigate between the CRC for Utility Rebates and the City for Property Tax relief. Moving this program to the CRC will enhance efficiency for both citizens and staff in the process.

Regulatory and Legislative Changes

The City continues to operate under K.S.A. 70-2088 which requires the Governing Body to hold a public hearing in September if it is to increase property tax beyond the Revenue Neutral Rate (RNR). The Revenue Neutral Rate is the tax rate that would generate the same amount of tax revenue as the previous year. As previously mentioned, this budget assumes the Governing Body will approve increasing the tax levy above the Revenue Neutral Rate. During this legislative session, there were a number of other bills that have the potential to impact the budget that were not signed into law. We expect continued discussion of these bills in future sessions.

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. It represents approximately one-third of the citywide budget with total planned expenditures of \$128m, an increase of 10.2% from the FY24 budget of \$115m. It is driven by increases in the following:

- Union and Non-Union Increases in Wages (+\$9.4 million)
- Hotel Topeka operating costs (+\$425,000)
- SNCO Inmate Fees (+\$300,000)
- SAAS Fees for the ERP (+\$700,000)
- Vehicle Requests (+\$486,363)
- Engineering (+\$600,000)

CITY MANAGER'S LETTER

The largest portion of the General Fund is personnel costs at 76% of the total budget. Personnel costs increased by about \$9.4 million or 10.8%. The personnel budget includes the information contained in each finalized union contract along with assumptions regarding any contract in active negotiations. Also included is a 2% pool available as a Cost of Living Adjustment for non-union employees as well as a 3% merit pool for performance. The remaining 24% of non-personnel expenses increased by about \$3.8 million or a 14.5% increase from FY24. As mentioned before, this includes adjustments for increases in inflationary costs.

For FY25, increase in the General Fund is made possible by the utilizing one-time funds in the Unassigned Reserve Fund, a 1 mill increase, and moving a number of cash funded projects to bonding or other funding sources. Previous budgets have accounted for substantial increases in franchise fees and sales tax. The trends staff sees, do not support this continued model and suggest that sales tax will be moderately flat compared to 2024 at this point, with only a 2% increase.

Utility Funds

The combined Utilities funds comprised of Water, Stormwater, and Wastewater reflect the approved rate increases passed in early 2023. The Utilities funds' budgets continue to work towards a 150-year replacement cycle, while spending down cash reserves to levels discussed during rate discussions. Through all budget discussions, the Utilities funds balance the need for improving infrastructure without putting an undue burden on consumers. In 2024, it was determined that the General Fund would give a \$2 million discount to the Utilities funds annual Payment in Lieu of Taxes (PILOT). Each year, the General Fund PILOT fee for the Utilities funds is \$7.5 million. With the change going forward, the PILOT fee will be \$5.5 million. In addition to the PILOT reduction, the 2024 operating budget keeps the City Internal Service Fund fees flat (except for Information Technology charges which increased by 18%) or lower than FY24 for the Utilities funds.

Internal Service Funds

Internal Service Funds, including Information Technology, Fleet, and Facilities, are funded through fees to City departments. Facilities charges have increased significantly in order to account for building utility costs such as electricity and water. This move will allow for centralized billing that assists the Facilities department in making decisions that will help save money in the long-term.

Half-Cent Sales Tax Fund

The City levies a half-cent sales tax for street, curb, gutter, and sidewalk replacement. The FY25 Budget reflects the approved 2025-2034 Capital Improvement Plan (CIP). The Street Maintenance and Project Management services continue to work through changes in project costs and delays to spend available funds on improving City streets. This budget cycle there is \$15m of half-cent sales tax funds dedicated to streets.

Risk Funds

The Risk Management, Health, and Insurance Funds are routinely evaluated to ensure that they reflect current expectations. Property insurance increased 5% from FY24, and health insurance costs increased 14.5% citywide. The City made the decision to self-insure vehicle claims in 2024 which has resulted in a new fund specifically dedicated to vehicle claims.

Other Funds

Other funds, including the Special Liability Fund, and Grant funds continue to fund specific citywide activities. These funds continue to receive steady revenue with expenditure adjustments in accordance with inflationary pressures.

CITY MANAGER'S LETTER

Future Budget Policy Considerations for FY 2026 & FY 2027

The City is spending down reserves to fill the operating budget deficit for FY25 this is a one-time use to where the option will not be available for FY26 and FY27. In lieu of sustainable service reductions, the City will ask the Governing Body to consider the following in future budget cycles:

- **Half-Cent Public Safety Tax:** A public safety sales tax is a tax added to purchases within a jurisdiction, with the revenue used for funding law enforcement, fire services, and emergency response. Council approval to set election for public vote.
- **Half-Cent General Use Tax:** A general fund sales tax for city government is a tax on purchases within the city, with the revenue used to fund various municipal services and operations. Council approval to set election for public vote.
- **Fee Schedules:** Departments such as City Clerk, Planning, City Attorney, Fire, Engineering, etc. to see if we need to apply a CPI increase

Each of the Half-Cent Sales Tax initiatives could generate around \$19m to where the City can be financially sound for the upcoming years as well as make greater investment in Governing Body initiatives if both sales taxes were approved. The City will evaluate future revenue enhancements and strategic expense reductions to balance future budget years.

Conclusion

Decreased revenue growth, rising crucial expenditure categories, inflation, and deferred capital maintenance continue to present challenges to the Budget and the City's long-term financial health. City management remains committed to addressing these challenges and supporting the Governing Body in implementing sustainable long-term solutions.

Respectfully submitted,

Dr. Robert Perez

City Manager



FY25 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				

NOTE: The July 2nd meeting is the revenue neutral rate hearing

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	29
30						

*Anticipated budget approval date

 FISCAL YEAR 2025 OPERATING BUDGET CALENDAR

May

- 1st - Budget Kickoff

June

- 7th - Department budgets due
- Mid-June - Receive property value estimate
- 28th - Finalization of Department budget proposals

July

- 9th - Revenue Neutral Rate (RNR) hearing date set
- 30th - Budget presented to City Council

August

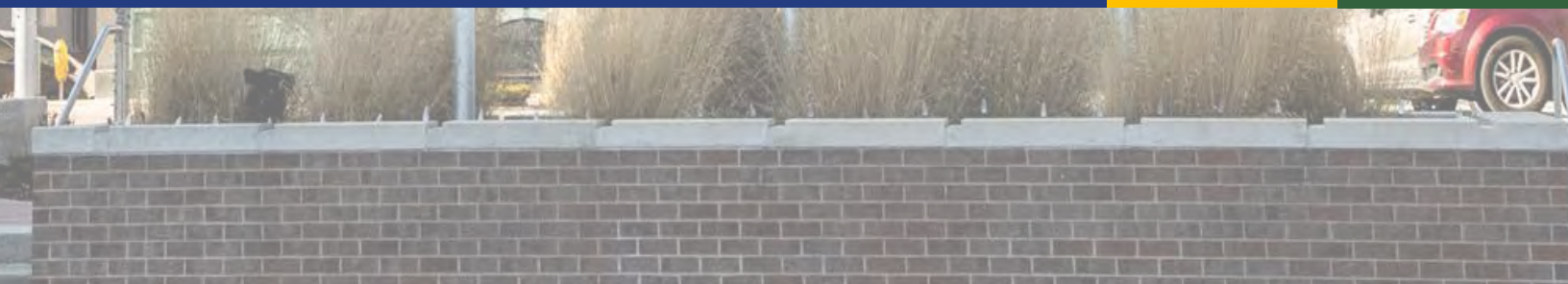
- 13th and 20th - Budget presented to City Council

September

- 3rd - Budget presented to City Council
- 10th - Budget public hearing and adoption



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	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$388,264,315	\$399,062,097	\$341,778,743	\$360,397,435
Fees For Service	\$120,006,743	\$127,915,345	\$141,521,706	\$149,979,065
Sales Tax	\$76,459,883	\$79,429,067	\$83,782,188	\$82,526,552
Ad Valorem Tax	\$53,648,920	\$56,495,487	\$57,210,430	\$61,467,350
Miscellaneous	\$72,227,424	\$45,770,321	\$2,112,480	\$16,609,965
Franchise Fees	\$16,115,074	\$15,263,008	\$17,718,766	\$14,365,512
PILOTS	\$8,010,562	\$8,027,067	\$5,983,664	\$6,040,664
Intergovernmental Revenue	\$23,912,966	\$32,368,539	\$14,549,517	\$6,009,470
Investments from Interest	\$1,817,929	\$16,815,079	\$2,176,500	\$5,808,000
Motor Vehicle	\$5,233,266	\$5,555,993	\$5,211,111	\$5,151,821
Special Assessments	\$4,089,593	\$4,225,091	\$4,203,568	\$4,219,253
Transient Guest Tax	\$2,839,597	\$3,283,923	\$3,798,675	\$4,156,276
Licenses & Permits	\$1,729,354	\$1,820,289	\$1,376,988	\$1,869,257
Fines	\$1,575,380	\$1,518,206	\$1,570,000	\$1,590,000
Municipal Court	\$597,623	\$574,681	\$563,150	\$604,250
<input type="checkbox"/> Expenses	(\$360,199,804)	(\$365,458,594)	(\$390,518,161)	(\$400,307,118)
Capital Outlay	(\$5,613,360)	(\$10,113,331)	(\$3,255,599)	(\$3,259,466)
Commodities	(\$14,127,364)	(\$17,161,878)	(\$18,735,284)	(\$19,321,342)
Other Payments	(\$51,411,629)	(\$52,282,724)	(\$60,148,000)	(\$43,635,411)
Debt	(\$49,179,255)	(\$28,045,485)	(\$43,853,581)	(\$47,023,533)
Personnel	(\$101,168,028)	(\$109,784,930)	(\$122,112,203)	(\$134,488,487)
Contractual	(\$138,700,168)	(\$148,070,246)	(\$142,413,493)	(\$152,578,879)
Total	\$28,064,511	\$33,603,502	(\$48,739,418)	(\$39,909,684)

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$105,785,099)	(\$116,007,107)	(\$115,006,998)	(\$128,414,487)
102 - Unassigned Reserve Fund				(\$15,374,383)
110 - Capital Assets	\$0	\$0		
216 - Downtown Bus Improv Dist	(\$215,312)	(\$194,957)	(\$338,608)	(\$203,011)
217 - Topeka Tourism Bid	(\$398,833)	(\$369,397)	(\$402,861)	(\$379,247)
218 - Noto Business Improve District		(\$5,006)	(\$15,000)	(\$15,000)
220 - Tif (Tx Increm Fin) College HI	(\$406,896)	(\$2,200)	(\$250,000)	(\$251,000)
227 - Court Technology Fund	(\$40,816)	(\$44,013)	(\$243,000)	(\$70,000)
228 - Special Alcohol Program	(\$659,892)	(\$567,661)	(\$720,534)	(\$746,025)
229 - Alcohol & Drug Safety	(\$103,797)	(\$115,786)	(\$69,354)	(\$5,743)
231 - Parkland Acquisitions	(\$11,393)	(\$17,886)		
232 - Law Enforcement	(\$444,611)	(\$463,750)	(\$1,527,500)	(\$551,477)
236 - Special Liability	(\$719,792)	(\$1,015,460)	(\$3,429,504)	(\$1,536,190)
271 - Transient Guest Tax	(\$2,029,030)	(\$2,347,597)	(\$2,965,043)	(\$2,018,469)
272 - Tgt - Sunflower Soccer	(\$282,044)	(\$283,313)	(\$548,697)	(\$294,254)
273 - Transient Guest Tax (New)	(\$331,762)	(\$468,903)	(\$379,205)	(\$482,970)
274 - .50% Sales Tax (State To Jedo)	(\$11,332,164)	(\$11,608,064)	(\$14,397,909)	(\$11,956,306)
275 - 0.5% Sales Tax (Jedo Proj)	(\$6,481,591)	(\$7,356,405)	(\$15,244,820)	(\$9,798,500)
276 - Federal Funds Exchange	(\$2,855,342)	(\$499,400)	(\$3,750,000)	(\$2,215,000)
286 - Retirement Reserve	(\$1,582,707)	(\$1,492,940)	(\$4,304,166)	(\$1,127,170)
287 - K P & F Rate Equalization	(\$141,116)	\$0		
288 - Neighborhood Revit Fund	(\$241,931)			
289 - Historic Asset Tourism			(\$16,781)	(\$12,930)
290 - .50% Sales Tax Fund	(\$247,740)			\$0
291 - Special Street Repair	(\$5,182,332)	(\$6,165,267)	(\$8,208,806)	(\$8,273,652)
292 - Sales Tax Street Maint	(\$8,986,051)	(\$17,440,245)	(\$32,660,128)	(\$31,122,760)
294 - Cid - Holliday Square	(\$132,454)	(\$121,348)	(\$138,758)	(\$124,989)
295 - Cid - 12Th & Wanamaker	(\$345,335)	(\$294,834)	(\$358,311)	(\$306,628)
296 - Cid - Cyrus Hotel	(\$99,186)	(\$125,884)	(\$103,376)	(\$130,919)
297 - Cid - Se 29Th	(\$85,187)	(\$92,283)	(\$88,621)	(\$95,513)
298 - Wheatfield Fund	(\$306,593)	(\$354,724)	(\$318,314)	(\$368,913)
299 - City Donations And Gifts				(\$999,800)
301 - Debt Service	(\$37,675,794)	(\$20,558,785)	(\$21,288,611)	(\$18,743,733)
400 - Economic Development	(\$291,297)	(\$326,720)	(\$302,829)	(\$343,056)

CITYWIDE FUND DETAILS

Expenditure Summary for Citywide Funds

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
401 - Sherwood Cid	(\$159,589)	(\$323,961)	(\$166,161)	(\$190,623)
402 - Tif - Sherwood Crossing	(\$50,700)	(\$119,021)	(\$100,000)	(\$150,000)
403 - Tif - Wheatfield	(\$794,424)	(\$302,896)	(\$500,000)	(\$500,000)
404 - Cid - Downtown Ramada Inn	(\$115,702)	(\$56,373)		(\$59,191)
406 - Cid - South Topeka		(\$91)		
407 - Eastgate #4 Rhid				(\$50,000)
499 - Economic Dev - Clearing Fund	(\$878)	(\$31,000)		
500 - Metro Trans Authority	(\$5,536,121)	(\$5,983,690)	(\$6,289,534)	(\$6,658,710)
601 - Public Parking	(\$3,376,896)	(\$2,841,272)	(\$3,079,418)	(\$3,464,334)
613 - Information Technology	(\$4,639,802)	(\$5,295,593)	(\$5,970,730)	(\$6,734,468)
614 - Fleet Management	(\$2,212,264)	(\$2,431,674)	(\$3,934,274)	(\$3,675,557)
615 - Facilities Operations	(\$4,458,695)	(\$3,052,773)	(\$3,657,295)	(\$3,519,166)
621 - Water Utility	(\$45,240,555)	(\$43,987,480)	(\$52,593,962)	(\$56,528,377)
623 - Stormwater Utility	(\$10,587,615)	(\$10,884,107)	(\$13,708,172)	(\$12,727,220)
625 - Wastewater Fund	(\$40,010,261)	(\$41,847,637)	(\$45,867,083)	(\$41,111,308)
640 - Property & Vehicle Insurance	(\$2,153,715)	(\$2,724,191)	(\$2,809,643)	(\$2,939,841)
641 - Workers Comp Self Ins	(\$1,356,252)	(\$2,106,426)	(\$2,348,789)	(\$2,434,218)
642 - Group Health Insurance	(\$13,667,625)	(\$15,070,873)	(\$16,174,142)	(\$17,657,460)
643 - Risk Management Reserve			(\$2,000)	(\$2,000)
644 - Unemployment Comp	(\$27,888)	(\$21,993)	(\$81,442)	(\$81,442)
700 - Hud Grants	(\$5,611,045)	(\$5,897,957)	(\$4,583,630)	(\$3,887,505)
710 - Other Grants	(\$1,046,289)	(\$1,195,522)	(\$1,045,567)	(\$1,072,672)
720 - Public Health Emergency Response	(\$10,387,187)	(\$15,735,578)		
730 - Opioid Settlement Fund	(\$2,200)	(\$6,600)	(\$28,585)	(\$362,546)
740 - Economic Development Fund		(\$500,000)	(\$500,000)	(\$538,355)

CITYWIDE FUND DETAILS

Expenditure Summary: Total Citywide Funds by Category

Object Category	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
Contractual	(\$138,700,168)	(\$148,070,246)	(\$142,413,493)	(\$152,578,879)
Personnel	(\$101,168,028)	(\$109,784,930)	(\$122,112,203)	(\$134,488,487)
Debt	(\$49,179,255)	(\$28,045,485)	(\$43,853,581)	(\$47,023,533)
Other Payments	(\$51,411,629)	(\$52,282,724)	(\$60,148,000)	(\$43,635,411)
Commodities	(\$14,127,364)	(\$17,161,878)	(\$18,735,284)	(\$19,321,342)
Capital Outlay	(\$5,613,360)	(\$10,113,331)	(\$3,255,599)	(\$3,259,466)
Total	(\$360,199,804)	(\$365,458,594)	(\$390,518,161)	(\$400,307,118)

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	\$105,633,153	\$115,900,043	\$113,631,143	\$128,414,487
102 - Unassigned Reserve Fund		\$11,706,274		\$0
216 - Downtown Bus Improv Dist	\$183,098	\$178,715	\$204,361	\$184,920
217 - Topeka Tourism Bid	\$400,680	\$369,551	\$416,707	\$384,333
218 - Noto Business Improve District		\$12,650	\$15,000	\$15,000
220 - Tif (Tx Increm Fin) College HI	\$406,896	\$2,165	\$250,000	\$251,000
227 - Court Technology Fund	\$27,907	\$26,332	\$25,000	\$25,000
228 - Special Alcohol Program	\$688,856	\$723,737	\$720,534	\$746,025
229 - Alcohol & Drug Safety	\$27,581	\$16,936	\$25,000	\$22,000
231 - Parkland Acquisitions	\$16,046	\$13,149		
232 - Law Enforcement	\$532,216	\$375,587	\$163,850	\$189,000
236 - Special Liability	\$920,369	\$1,153,167	\$1,015,862	\$1,059,376
271 - Transient Guest Tax	\$2,029,030	\$2,347,597	\$2,716,457	\$2,972,974
272 - Tgt - Sunflower Soccer	\$414,462	\$478,031	\$551,913	\$602,920
273 - Transient Guest Tax (New)	\$396,105	\$458,296	\$530,304	\$580,381
274 - .50% Sales Tax (State To Jedo)	\$11,332,164	\$11,608,064	\$11,397,909	\$11,956,306
275 - 0.5% Sales Tax (Jedo Proj)	\$7,231,770	\$8,237,529	\$7,408,641	\$7,760,018
276 - Federal Funds Exchange	\$1,633,664	\$1,730,053	\$1,500,000	\$1,600,000
286 - Retirement Reserve	\$1,834,747	\$2,195,924	\$1,920,000	\$1,930,000
287 - K P & F Rate Equalization	\$30,935	(\$0)		
291 - Special Street Repair	\$5,516,254	\$5,698,242	\$5,224,260	\$8,204,250
292 - Sales Tax Street Maint	\$18,817,864	\$21,053,623	\$21,442,018	\$20,511,907
294 - Cid - Holliday Square	\$131,437	\$121,015	\$136,694	\$124,645
295 - Cid - 12Th & Wanamaker	\$346,261	\$293,643	\$360,112	\$305,388
296 - Cid - Cyrus Hotel	\$99,899	\$125,311	\$103,895	\$130,324
297 - Cid - Se 29Th	\$85,640	\$91,830	\$89,066	\$95,044
298 - Wheatfield Fund	\$307,609	\$353,787	\$319,914	\$367,939
299 - City Donations And Gifts	\$498,192	\$249,800		
301 - Debt Service	\$38,862,493	\$22,377,973	\$20,067,773	\$20,682,399
400 - Economic Development	\$292,655	\$325,585	\$304,361	\$341,864

CITYWIDE FUND DETAILS

Revenue Summary for Citywide Funds

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
401 - Sherwood Cid	\$166,480	\$182,499	\$173,140	\$191,623
402 - Tif - Sherwood Crossing	\$51,735	\$117,986	\$100,000	\$150,000
403 - Tif - Wheatfield	\$523,953	\$573,367	\$500,000	\$500,000
404 - Cid - Downtown Ramada Inn	\$77,682	\$55,709		\$58,494
407 - Eastgate #4 Rhid				\$50,000
499 - Economic Dev - Clearing Fund	\$5,000	\$81,500		
500 - Metro Trans Authority	\$5,536,121	\$5,983,690	\$6,289,534	\$6,658,710
501 - Payroll Clearing	(\$1,589)	(\$1,383)		
561 - Law Enforcement Trust	\$4,082	\$41,526		
601 - Public Parking	\$2,519,410	\$3,190,720	\$2,332,320	\$2,461,570
613 - Information Technology	\$4,114,169	\$4,134,913	\$6,005,081	\$7,039,278
614 - Fleet Management	\$2,034,721	\$2,554,209	\$2,817,180	\$3,039,000
615 - Facilities Operations	\$3,645,790	\$1,440,838	\$3,753,679	\$3,520,000
621 - Water Utility	\$45,790,293	\$55,462,390	\$51,551,802	\$55,145,100
623 - Stormwater Utility	\$10,207,830	\$11,950,661	\$10,857,900	\$11,307,000
625 - Wastewater Fund	\$35,341,768	\$39,931,521	\$39,094,550	\$41,708,225
640 - Property & Vehicle Insurance	\$2,524,821	\$2,790,030	\$2,727,445	\$3,000,000
641 - Workers Comp Self Ins	\$2,574,965	\$3,628,868	\$3,196,224	\$3,146,224
642 - Group Health Insurance	\$12,085,703	\$13,363,020	\$16,174,143	\$16,146,000
643 - Risk Management Reserve	\$3,059	\$22,883	\$10,000	\$0
644 - Unemployment Comp	\$74,731	\$101,209	\$81,565	\$81,565
700 - Hud Grants	\$6,408,589	\$5,980,804	\$4,343,092	(\$4,350,000)
710 - Other Grants	\$1,516,877	\$1,211,248	\$1,230,313	\$1,087,145
720 - Public Health Emergency Response	\$8,364,669	\$16,745,806		
730 - Opioid Settlement Fund	\$30,785	\$369,146		\$0
740 - Economic Development Fund	\$1,038,355	\$500,000		\$0

SCHEDULE OF FUND BALANCES

Fund Search ▲	2022 Balance	2023 Balance	2024 Projected	2025 Projected
101 - General Fund	\$26,413,585	\$24,102,084	\$22,726,229	\$22,726,230
102 - Unassigned Reserve Fund		\$15,374,383	\$15,374,383	\$0
110 - Capital Assets		\$848,584	\$848,584	\$848,584
216 - Downtown Bus Improv Dist	\$115,606	\$99,364	(\$34,883)	(\$52,974)
217 - Topeka Tourism Bid	\$4,153	\$4,307	\$18,153	\$23,239
218 - Noto Business Improve District		\$7,644	\$7,644	\$7,644
220 - Tif (Tx Increm Fin) College HI		(\$35)	(\$35)	(\$35)
227 - Court Technology Fund	\$258,004	\$240,324	\$22,323	(\$22,677)
228 - Special Alcohol Program	\$47,986	\$204,062	\$204,062	\$204,062
229 - Alcohol & Drug Safety	\$106,321	\$7,470	(\$36,883)	(\$20,626)
231 - Parkland Acquisitions	\$2,646	(\$2,091)	(\$2,091)	(\$2,091)
232 - Law Enforcement	\$1,759,823	\$1,671,660	\$308,010	(\$54,467)
236 - Special Liability	\$3,095,125	\$3,244,561	\$830,918	\$354,104
271 - Transient Guest Tax	\$52,114	\$52,114	(\$196,472)	\$758,033
272 - Tgt - Sunflower Soccer	\$336,772	\$531,490	\$534,706	\$843,372
273 - Transient Guest Tax (New)	\$76,672	\$66,064	\$217,164	\$314,575
274 - .50% Sales Tax (State To Jedo)		\$968,720	(\$2,031,280)	(\$2,031,280)
275 - 0.5% Sales Tax (Jedo Proj)	\$12,211,568	\$13,092,692	\$5,256,513	\$3,218,031
276 - Federal Funds Exchange	\$2,169,764	\$3,400,417	\$1,150,417	\$535,417
286 - Retirement Reserve	\$3,661,858	\$4,404,731	\$2,020,565	\$2,823,395
287 - K P & F Rate Equalization	\$0			
289 - Historic Asset Tourism	\$29,711	\$29,711	\$12,930	\$0
290 - .50% Sales Tax Fund				\$0
291 - Special Street Repair	\$4,042,978	\$3,589,181	\$604,635	\$535,234
292 - Sales Tax Street Maint	\$33,322,579	\$35,422,592	\$24,204,482	\$13,593,629
294 - Cid - Holliday Square	\$704	\$7,786	\$5,722	\$5,378
295 - Cid - 12Th & Wanamaker	\$4,013	\$27,888	\$29,689	\$28,450
296 - Cid - Cyrus Hotel	\$983		\$519	(\$76)
297 - Cid - Se 29Th	\$748		\$445	(\$24)
298 - Wheatfield Fund	\$2,180		\$1,600	\$625
299 - City Donations And Gifts	\$750,000	\$999,800	\$999,800	\$0
301 - Debt Service	\$13,496,490	\$15,301,137	\$14,080,298	\$16,018,964
400 - Economic Development	\$2,623		\$1,532	\$341

SCHEDULE OF FUND BALANCES

Fund Search ▲	2022 Balance	2023 Balance	2024 Projected	2025 Projected
401 - Sherwood Cid	\$31,289		\$6,978	\$7,979
402 - Tif - Sherwood Crossing	\$1,035	\$0	\$0	\$0
403 - Tif - Wheatfield	\$270,471	(\$0)	(\$0)	(\$0)
404 - Cid - Downtown Ramada Inn	\$812	\$4,442	\$4,442	\$3,745
406 - Cid - South Topeka		(\$91)	(\$91)	(\$91)
407 - Eastgate #4 Rhid				\$0
499 - Economic Dev - Clearing Fund	\$4,122			
500 - Metro Trans Authority		\$0	\$0	\$0
501 - Payroll Clearing	(\$2,585)			
561 - Law Enforcement Trust	\$4,463			
601 - Public Parking	\$4,656,989	\$4,798,094	\$4,050,997	\$3,048,233
613 - Information Technology	\$555,103	(\$439,115)	(\$404,764)	(\$99,954)
614 - Fleet Management	(\$795,776)	\$2,166,230	\$1,049,136	\$412,578
615 - Facilities Operations	(\$1,999,663)	(\$918,159)	(\$821,775)	(\$820,941)
621 - Water Utility	\$63,161,410	\$70,630,964	\$69,588,804	\$68,205,526
623 - Stormwater Utility	\$28,586,871	\$29,292,591	\$26,442,319	\$25,022,100
625 - Wastewater Fund	\$102,828,457	\$99,759,346	\$92,986,813	\$93,583,730
640 - Property & Vehicle Insurance	\$1,061,272	\$1,127,111	\$1,044,913	\$1,105,072
641 - Workers Comp Self Ins	\$8,375,965	\$10,136,724	\$10,984,159	\$11,696,165
642 - Group Health Insurance	\$5,451,331	\$3,995,373	\$3,995,373	\$2,483,914
643 - Risk Management Reserve	\$398,881	\$421,764	\$429,764	\$427,764
644 - Unemployment Comp	\$349,505	\$428,721	\$428,844	\$428,967
700 - Hud Grants	\$170,394		(\$240,538)	(\$8,478,043)
710 - Other Grants	\$12,821		\$184,746	\$199,218
720 - Public Health Emergency Response	\$775,307	\$1,066,415	\$1,066,415	\$1,066,415
730 - Opioid Settlement Fund	\$28,585	\$391,131	\$362,546	(\$0)
740 - Economic Development Fund	\$1,038,355	\$1,038,355	\$538,355	(\$0)

GENERAL FUND DEPARTMENTS

Expenditure Summary for General Fund Departments

Department Name	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
Police Department	(\$38,330,239)	(\$42,942,799)	(\$47,392,888)	(\$55,599,702)
Fire Department	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,411,729)
Public Works	(\$7,113,162)	(\$6,790,654)	(\$8,335,471)	(\$8,880,728)
Planning Department	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,298,712)
Misc. Non - Departmental	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$3,876,900)
Financial Services	(\$5,535,036)	(\$14,764,499)	(\$3,142,881)	(\$3,532,073)
City Manager	(\$1,468,120)	(\$1,784,926)	(\$2,443,303)	(\$3,365,703)
Neighborhood Relations/Code Enforcement	(\$2,240,644)	(\$2,374,631)	(\$2,484,187)	(\$2,769,704)
Municipal Court	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,296,623)
Human Resources	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,133,371)
City Attorney	(\$1,033,533)	(\$1,403,471)	(\$1,743,962)	(\$1,817,465)
Park And Recreation Pass-Through	(\$688,856)	(\$723,737)	(\$720,534)	(\$746,025)
City Council	(\$375,177)	(\$363,489)	(\$391,897)	(\$504,645)
Mayor's Office	(\$143,425)	(\$148,087)	(\$170,727)	(\$181,105)
Topeka Zoological Park	(\$1,998,752)	(\$800,894)	(\$0)	\$0
Total	(\$105,785,099)	(\$116,007,107)	(\$115,006,998)	(\$128,414,487)

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.

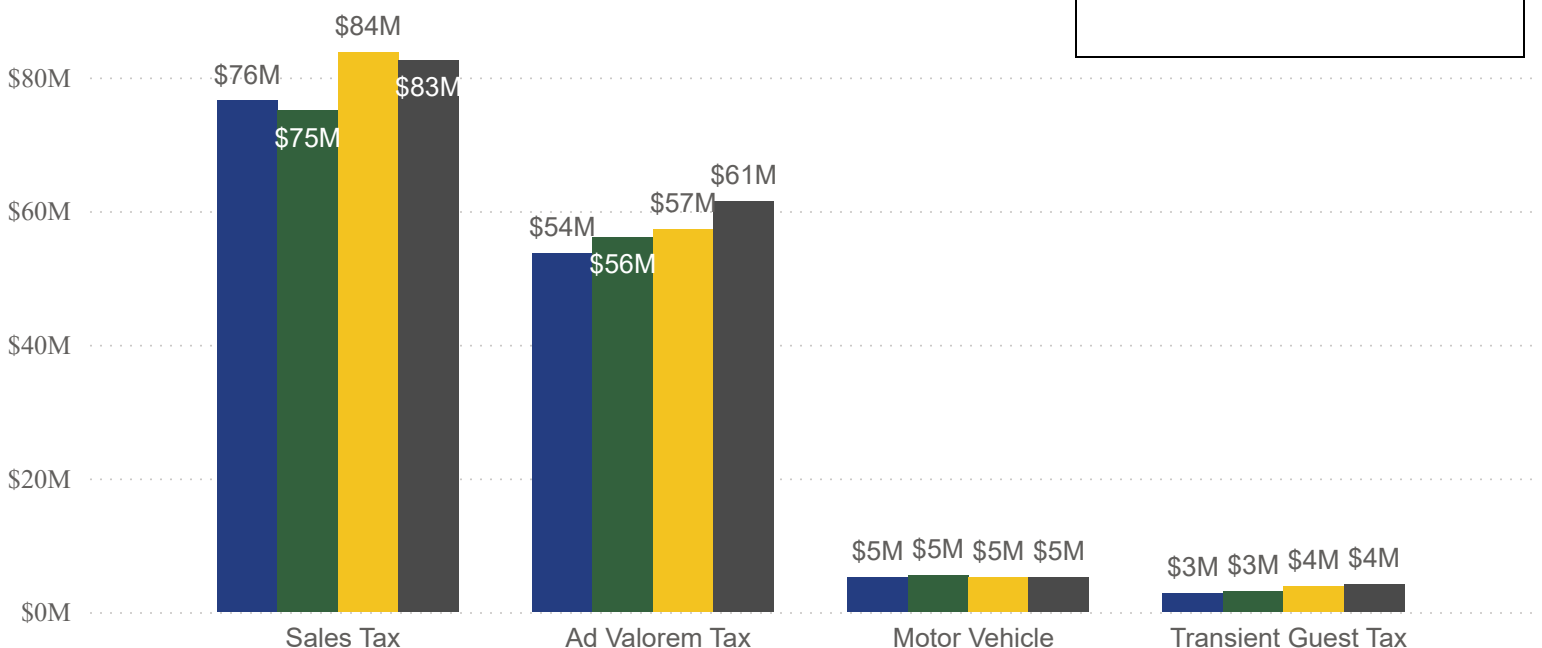
Sales Tax: The City of Topeka receives three sales taxes - two for direct operations and one for countywide purposes. In addition to those, the City also manages sales tax for the payment of debt service and pay-as-you-go community improvement districts. The two sales taxes that are utilized for operations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

● 2022 Actuals ● 2023 Budget ● 2024 Budget ● 2025 Budget



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 2024.

Entity	2021 Mill Rates	2022 Mill Rates	2023 Mill Rates
Shawnee County	50.999	49.861	48.653
USD 501 TOPEKA	48.385	46.013	44.540
City of Topeka	39.939	38.963	36.952
Topeka SNCO Library	9.706	8.890	8.192
METRO TRANSIT AUTHORITY	4.200	4.200	4.200
Washburn University	3.403	3.451	3.451
METRO TOPEKA AIRPORT AUTHORITY	1.930	1.750	1.750
State of Kansas	1.500	1.500	1.500
Total	160.062	154.628	149.238

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.

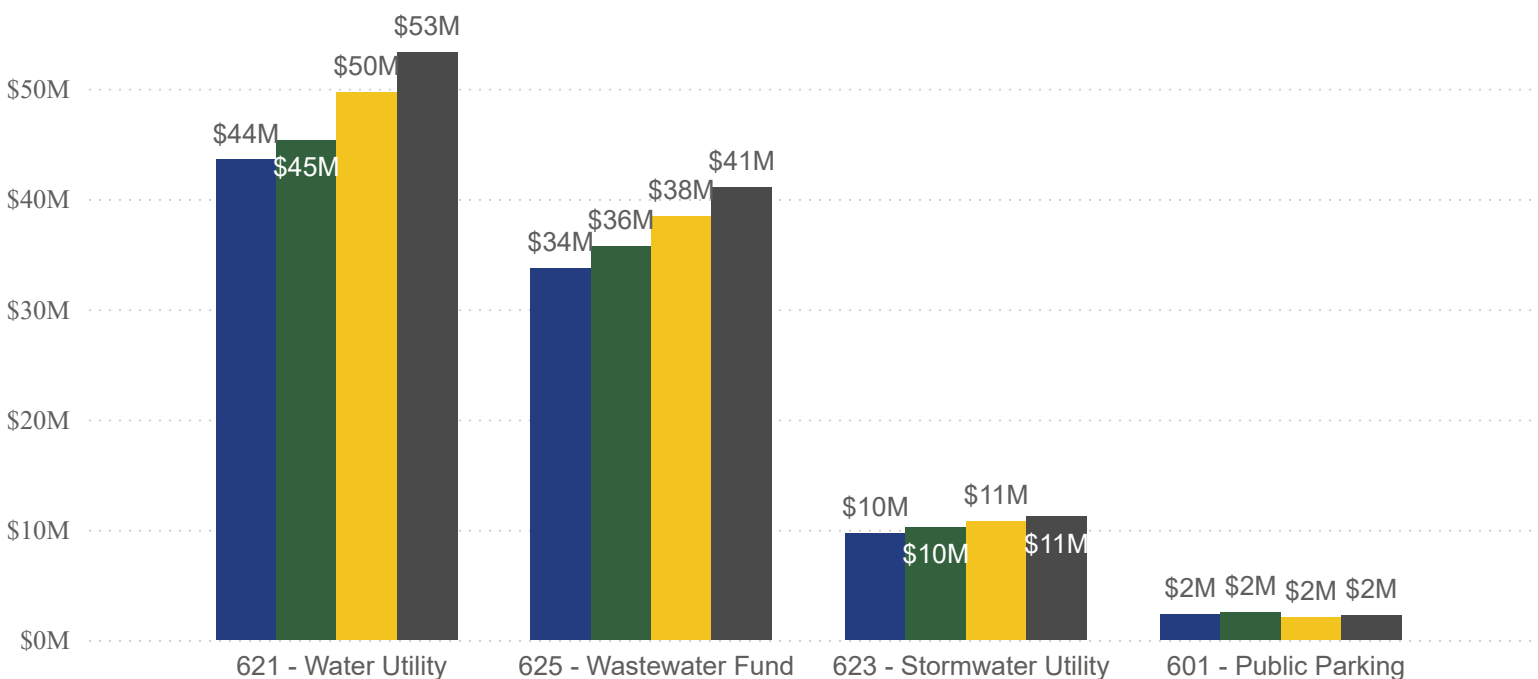
Wastewater Fund: Water Pollution Control division staff produce estimated rates based upon approved rates, the number of users, and predicted usage. The City Council establishes the City’s wastewater rates and approved a 7.5% rate increase for 2024.

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

● 2022 Actuals ● 2023 Budget ● 2024 Budget ● 2025 Budget



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.

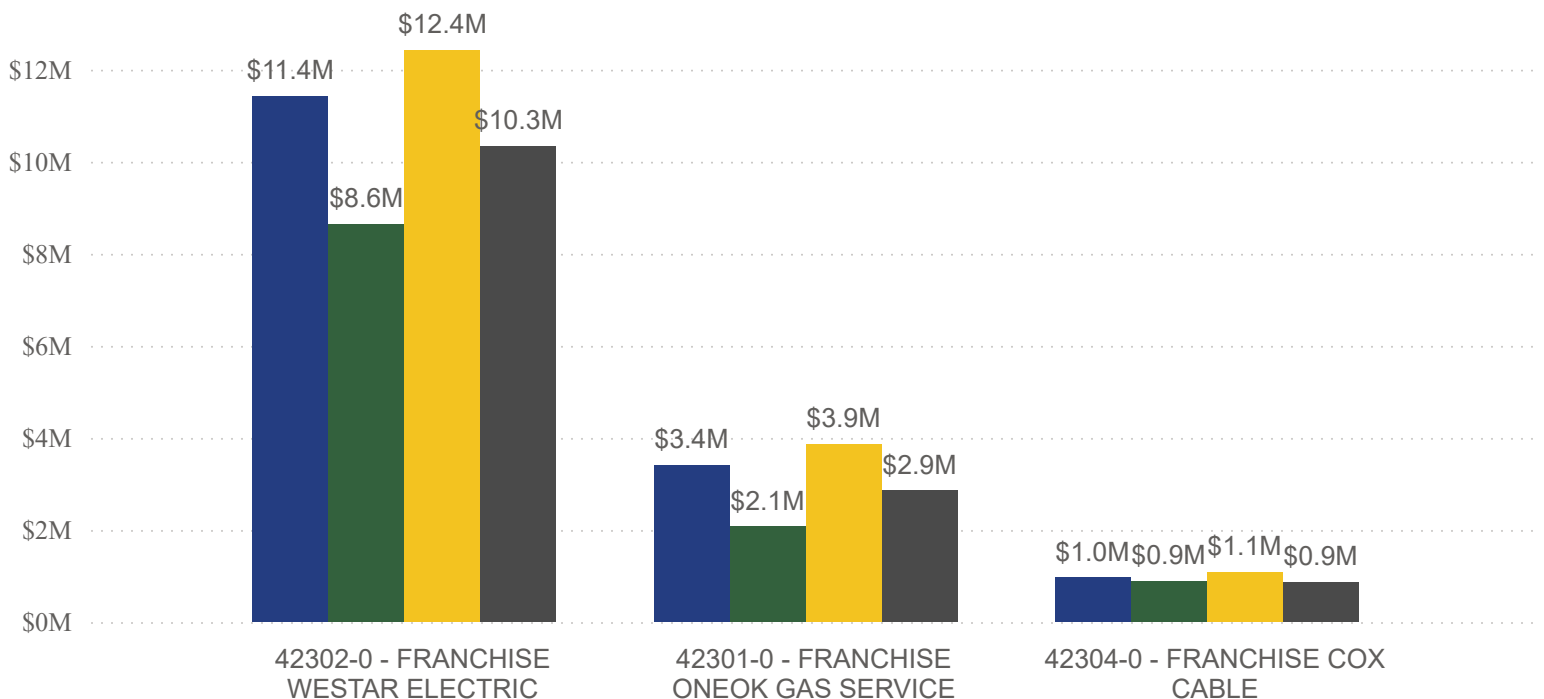
Franchise Westar Electric: Electric franchise fees are applied to the gross receipts of electric utilities operating within the City. Currently, the fee for Kaw Valley Electric is 5% and Evergy is 6%. Electric Franchise Fees are dependent on the number of users and usage. This revenue source is affected 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

● 2022 Actuals ● 2023 Budget ● 2024 Budget ● 2025 Budget



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	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Police Department	361.0	368.0	373.0	372.0
Fire Department	246.0	247.0	247.0	247.0
Public Works	158.0	159.0	155.0	154.0
Water	122.0	121.0	121.0	123.0
Wastewater	77.0	76.0	76.0	76.0
Planning Department	40.0	43.0	49.0	51.0
Financial Services	23.0	26.0	28.0	26.0
IT	16.0	16.0	25.0	26.0
Stormwater	25.0	26.0	26.0	25.0
Municipal Court	20.0	20.0	21.0	21.0
City Attorney	15.0	15.0	18.0	18.0
City Manager	15.0	12.0	13.0	15.0
HR	13.0	13.0	14.0	15.0
City Council	10.0	10.0	10.0	11.0
Community Engagement	0.0	5.0	4.0	4.0
DEI	0.0	0.0	2.0	2.0
Mayor's Office	2.0	2.0	2.0	2.0
Topeka Zoo	3.0	3.0	3.0	0.0
Total	1146.0	1162.0	1187.0	1188.0

POSITION CHANGE OVERVIEW

Full Time Equivalent Positions in General Fund Variances

1. **General Fund (803.32 to 802.35 FTEs)**
 - a. **10101- City Council – (10 FTEs to 11 FTEs)**
 - i. +1 Executive Assistant
 - b. **10102 - City Manager – (17 FTEs to 20.6 FTEs)**
 - i. +1 Assistant City Manager, +1 Emergency Coordinator, +1.6 Employees Program and Senior Program Coordinator moved from Grant Funded to General Fund
 - c. **10103 – City Attorney – (12.90 FTEs to 12.15 FTEs)**
 - i. Partially moved .75 FTEs out of General Fund into Special Liability Fund
 - d. **10104 – Finance – (27 FTEs to 26 FTEs)**
 - i. Removed 1 Graduate Fellowship Position
 - e. **10105 – Municipal Court – (20.67 FTEs to 21 FTEs)**
 - i. Partially moved .33 into the General Fund from the Special Alcohol Fund (Probation Officer)
 - f. **10106 – Human Resources – (10.0 FTEs to 10.5 FTEs)**
 - i. Moved .5 FTEs (HR Director) out into Health and Workers Compensation Fund, +1.0 FTE Human Resource Assistant
 - g. **10170 – Mayor’s Office – No Change**
 - h. **10120 – Fire Department – No Change**
 - i. **10125 – Police Department – (372 FTEs to 371 FTEs)**
 - i. Moved out 1 FTE into IT which was Senior System Developer
 - j. **10130 – Public Works – (45.25 FTEs to 44.60 FTEs)**
 - i. +3 Equipment Operators from Special Highway Fund, -3.25 FTEs into the Citywide Half-Cent Sales Tax (ETI, Project Manager, 1.25 Engineers) +.6 FTE Deputy Director into General Fund from Facilities, Parking, and Fleet Fund, Removed 1 Accounting Specialist
 - k. **10150 – Zoo – (3 FTEs to 0 FTEs)**
 - i. Removed 3 FTEs
 - l. **10160 – Planning and Development – No Changes**
 - m. **10170 – Code Enforcement – No Changes**

POSITION CHANGE OVERVIEW

Full Time Equivalent Positions for Non- General Fund Variances

Non-General Fund increased 383.68 to 385.65

- 1. Special Alcohol Fund (.33 FTEs to 0 FTEs)**
 - a. Moved .33 FTE of Probation Officer into Municipal Court General Fund
- 2. Special Liability (5.10 FTEs to 5.85 FTEs)**
 - a. Partially moved .75 FTEs into special liability
- 3. Special Highway Fund (61.0 FTEs to 58.0 FTEs)**
 - a. Moved 3 equipment operators into the 10130 – Public Works Budget
- 4. Citywide Half-Cent Sales Tax (1 FTE to 4.25 FTEs)**
 - a. +.25 Engineer from 10130 – Public Works Budget, +1 Project Manager from 10130 – Public Works Budget, +1 Engineering Tech from 10130 – Public Works Budget, +1 Engineer from 10130- Public Works Budget
- 5. 601 – Parking (10.25 – 10.15 FTEs)**
 - a. -.1 FTE Deputy Director into the 10130 – Public Works Budget
- 6. 613 – Information Technology Budget (25.0 FTEs – 26.0 FTEs)**
 - a. +1 Senior System Development Director from PD
- 7. 614 – Fleet Management (22.25 FTEs to 22 FTEs)**
 - a. -.25 Deputy Director into the 10130 – Public Works Budget
- 8. 615 – Facilities (15.25 FTEs to 15 FTEs)**
 - a. -.25 Deputy Director into the 10130 – Public Works Budget
- 9. Utilities (223 FTEs to 224 FTEs)**
 - a. +1 Engineer in Training
- 10. 641 – Workers Compensation Fund (2.0 FTEs to 2.25 FTEs)**
 - a. Added .25 FTEs from 10106- HR (HR Director)
- 11. 642 – Health Fund (2.0 FTEs to 2.25 FTEs)**
 - a. Added .25 FTEs from 10106- HR (HR Director)
- 12. Grant Funds (16.5 FTEs to 15.9 FTEs)**
 - a. Moved .6 FTE into City Manager (Program Coordinator)

3-Year Financial Forecast

The City presents a 3-year financial forecast each year during the budget cycle. Below is a table indicating FY25 - FY27 if the mill levy remained current and property valuations increases each year were at 4.5%:

3-Year Forecast

Categories	2025	2026	2027
Total Revenues*	\$ 128,414,487	\$ 117,825,122	\$ 121,187,258
Total Expenses	\$ 128,414,487	\$ 135,117,388	\$ 142,627,727
Current Projected Deficit		\$ (17,292,266)	\$ (21,440,469)
Current Projected Fund Balance	\$ 22,726,229	\$ 5,433,963	\$ (16,006,506)

Current Projected Percentage	17.70%	4.61%	-13.21%
Target Percentage	20%	20%	20%
Minimum Percentage	15%	15%	15%

Categories	2025	2026	2027
Proposed Public Safety Tax Revenue**		\$ 19,000,000	\$ 19,000,000
Proposed General Use Sales Tax Revenue***		\$ 19,000,000	\$ 19,000,000
Possible Revenues		\$ 155,825,122	\$ 159,187,258
Potential Projected Surplus		\$ 20,707,734	\$ 16,559,531

Potential Fund Balance	\$ 22,726,229	\$ 43,433,963	\$ 59,993,494
Percentage	17.70%	32.15%	42.06%
Minimum Percentage	15%	15%	15%

*Assumes current mill @ 36.952

** Public Safety Sales Tax to ONLY be used on Public Safety Expenditures

***General Use Sales Tax to be used for any General Fund Expenditures

The City is going to explore the following ways to generate revenue:

Half-Cent Public Safety Tax: A public safety sales tax is a tax added to purchases within a jurisdiction, with the revenue used for funding law enforcement, fire services, and emergency response. **Council approval to set election for public vote.**

Half-Cent General Use Tax*: A general fund sales tax for city government is a tax on purchases within the city, with the revenue used to fund various municipal services and operations. **Council approval to set election for public vote.**

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	\$86,878,337
Kansas Gas Service/Utility	\$15,219,383
Target Corporation	\$13,759,075
Burlington Northern/Santa Fe/Utility	\$13,465,027
Walmart Properties and Sam's Club	\$12,990,099
Blue Cross/Blue Shield/Ks Hospital Serv/Insurance	\$7,942,074
Big Heart Pet Brands	\$7,697,469
Frito Lay/Manufacturing	\$7,383,209
ARC HDTPAKS001 LLC/Distribution (Home Depot)	\$6,769,795
Security Benefit Life/Insurance	\$6,733,280

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. The assessed value continued to rise through 2020 Covid-19 effects.

Year	Total Value of Taxable Property
2012	\$1,106,396,833
2014	\$1,126,187,327
2015	\$1,133,023,721
2013	\$1,135,205,618
2016	\$1,163,193,458
2017	\$1,178,734,089
2018	\$1,252,639,786
2019	\$1,267,354,837
2020	\$1,303,411,607
2021	\$1,354,782,081
2022	\$1,459,642,715
2023	\$1,582,549,889



DEPARTMENTS



MAYOR & CITY COUNCIL

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 27 boards, commissions, and authorities for the City.

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

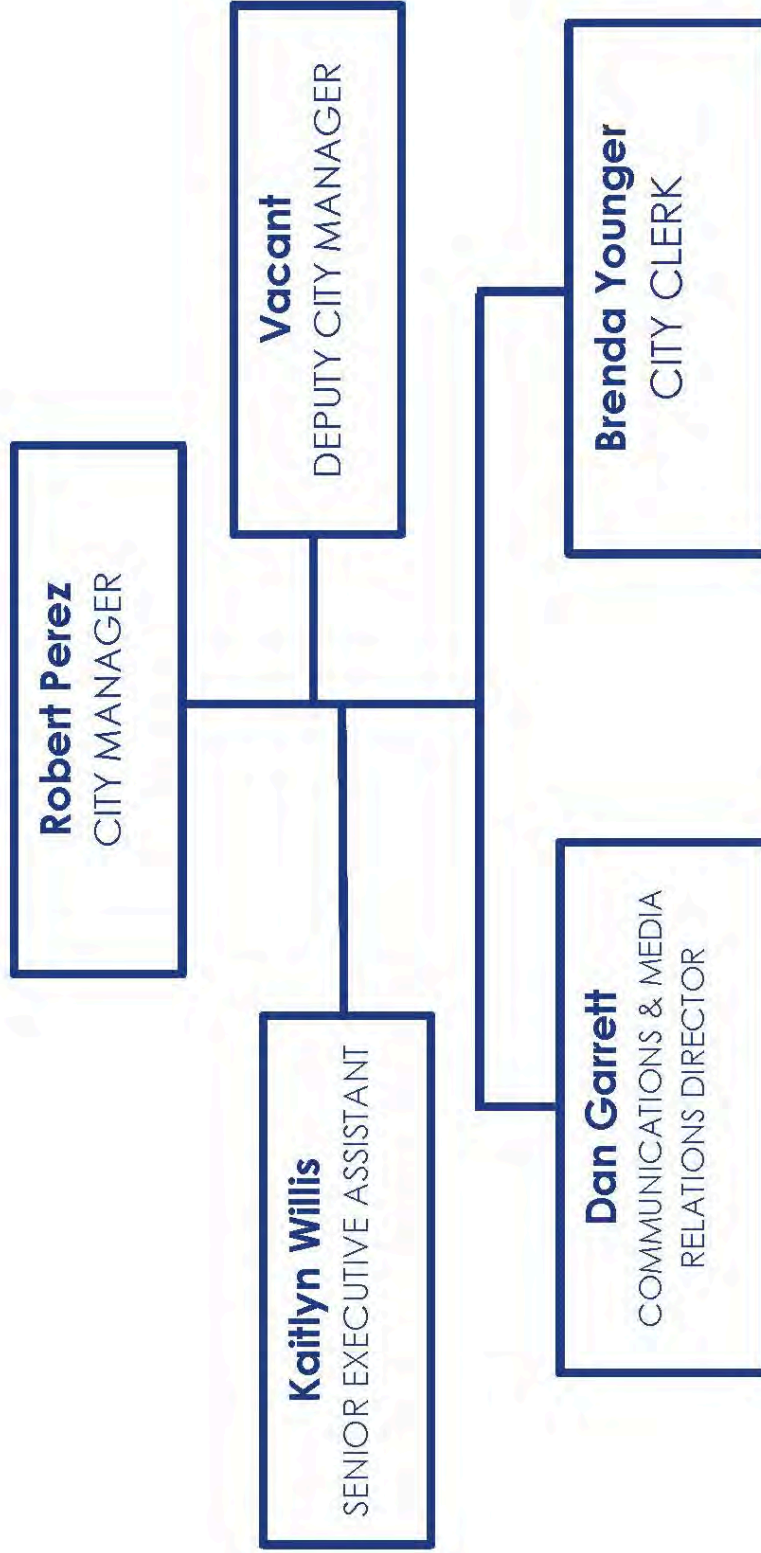
Fund Search ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$518,602)	(\$511,576)	(\$562,624)	(\$685,750)
Total	(\$518,602)	(\$511,576)	(\$562,624)	(\$685,750)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$518,602)	(\$511,576)	(\$562,624)	(\$685,750)
Personnel	(\$458,086)	(\$454,925)	(\$474,126)	(\$577,749)
Contractual	(\$56,138)	(\$50,842)	(\$81,833)	(\$100,352)
Commodities	(\$4,379)	(\$5,808)	(\$6,664)	(\$7,650)
Total	(\$518,602)	(\$511,576)	(\$562,624)	(\$685,750)

Changes from 2024 Budget

- Added +1 FTE (Executive Assistant)
- Increased Education/Travel budget (\$9,000)

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	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> 101 - General Fund	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,529,989)
City Manager	(\$778,593)	(\$929,113)	(\$752,210)	(\$1,332,474)
Communications	(\$420,046)	(\$506,170)	(\$769,933)	(\$785,445)
City Clerk	(\$269,153)	(\$330,360)	(\$367,446)	(\$412,070)
Total	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,529,989)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,529,989)
Personnel	(\$938,067)	(\$1,362,145)	(\$1,473,336)	(\$2,060,072)
Contractual	(\$473,131)	(\$324,918)	(\$321,186)	(\$367,418)
Commodities	(\$56,593)	(\$78,521)	(\$91,755)	(\$99,400)
Capital Outlay			(\$3,313)	(\$3,000)
Other Payments		(\$58)		(\$100)
Total	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,529,989)

Changes from 2024 Budget

- Added 2 FTE's for City Manager (Assistant City Manager and an Emergency Manager Coordinator)
- Increased Individual and Contractual Services (\$30,000) – This amount covers the cost of Granicus, the software that replaces NOVUS for assembling agendas. The remaining \$15,000 was allocated to lobbying services

CITY MANAGER: CITY CLERK

Accomplishments

- Recorded, transcribed and distributed 478 pages of Governing Body meeting minutes
- Processed and distributed 39 Governing Body meeting agenda packets consisting of 16,726 pages
- Approved 300 Business Licenses consisting of 27 different categories
- Issued 83 Special Event Permits in collaboration with City Departments
- Processed and distributed 137 Ordinances and Resolutions approved by the Governing Body
- Processed and distributed 1,038 Administrative Contracts.
- Received 229 Open Records Request
- Provided training for City Department Record Custodians

Performance Measures

Performance Measure	2021	2022	2023	Target
% of administrative contracts signed and distributed within three business days	N/A	New Measure	95	95
% of City Council meeting minutes drafted, presented for approval and posted to the website by next regular Council meeting	94	86	99	95
% of licenses and/or permits submitted to workflow within 24 hours	N/A	New Measure	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 3 business days of approval by the Governing Body	99	99	99	95
Number of Business Licenses Approved	518	426	300	N/A
Number of Special Event Permits Approved	59	75	83	N/A
Percentage of KORA requests distributed to departments for response within 24 hours.	N/A	New Measure	98	95

Goals

- Respond to the 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. A Viable records management program ensures that each department can maximize its operational goals by making information more readily available for service delivery.

CITY MANAGER: COMMUNICATIONS

Accomplishments

- Hire and onboard the new Language Access Coordinator
- Administer the Affordable Connectivity Outreach Grant Program, and help spread awareness about digital equity resources in partnership with the Community Engagement and the TSC – Get Digital Coalition
- Upgrade City4 system to provide more enhanced, clear visuals
- Continued promotion of the Changing our Culture on Property Maintenance initiative coverage and education campaign

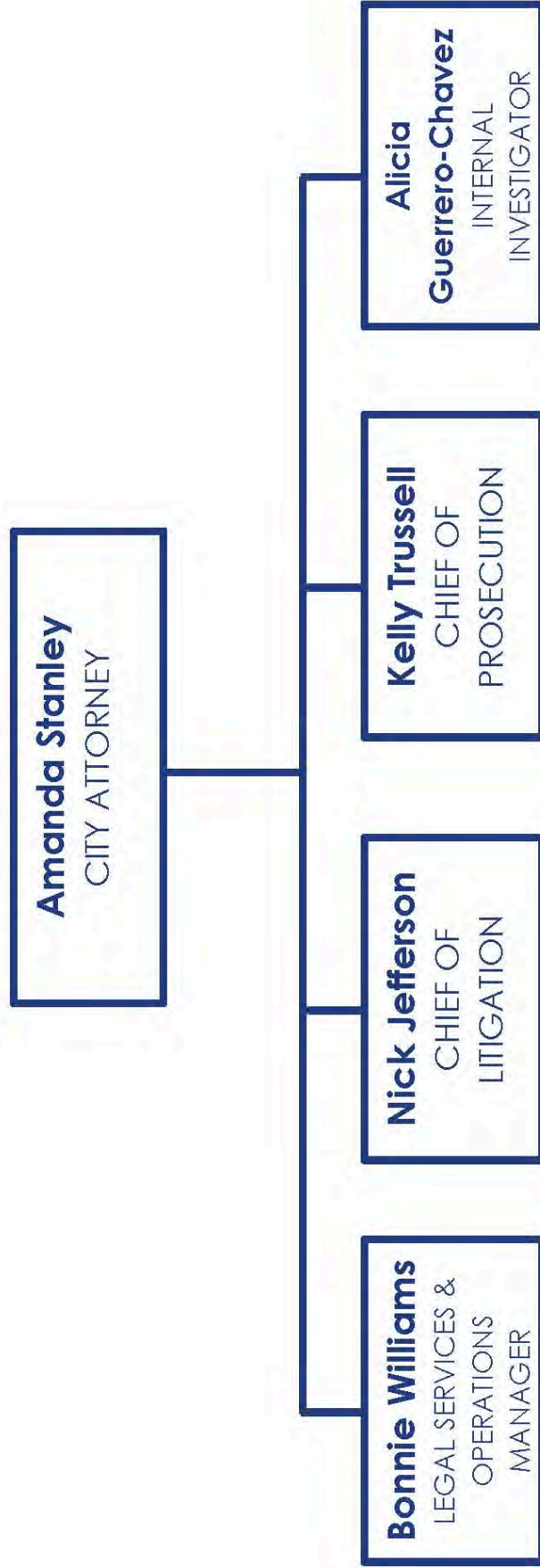
Performance Measures

Performance Measure	2022	2023	Target
Branding and Image	53400	120300	130200
City4	107	92	93
Community Collaboration and Other Media Relations	N/A	34	41

Goals

- Produce a day-in-the-life video once a month for different departments
- Create more in-house content for Channel 4
- Continue implementation of Language Access Plan

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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$1,033,533)	(\$1,403,471)	(\$1,743,962)	(\$1,817,465)
236 - Special Liability	(\$719,792)	(\$1,015,460)	(\$1,429,504)	(\$1,536,190)
Total	(\$1,753,325)	(\$2,418,931)	(\$3,173,466)	(\$3,353,655)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$1,753,325)	(\$2,418,931)	(\$3,173,466)	(\$3,353,655)
Personnel	(\$1,452,392)	(\$1,924,092)	(\$2,204,052)	(\$2,313,917)
Contractual	(\$276,037)	(\$468,035)	(\$938,114)	(\$1,004,238)
Commodities	(\$24,896)	(\$26,805)	(\$31,300)	(\$35,500)
Total	(\$1,753,325)	(\$2,418,931)	(\$3,173,466)	(\$3,353,655)

Changes from 2024 Budget

- Miscellaneous Contingency removed from 2025 budget for the Special Liability Fund
- Added additional software license for 2025 to replace current, outdated software (\$46,000)

CITY ATTORNEY

Accomplishments

- Processed and evaluated over 100 tort claims made against the City
- Created innovative new trainings on the 4th amendment for Department Heads
- Utilized technology to redeploy limited resources due to staffing shortages and to provide better metrics and tracking on a wide array of legal requests
- Successfully testified in opposition to multiple pieces of legislation that would have had a negative impact on our community
- Continued to expand the domestic violence prosecution program and received federal grant money to assist in this necessary work
- Helped serve as a conduit between departments working on code and zoning issues to ensure cases were being looked at holistically

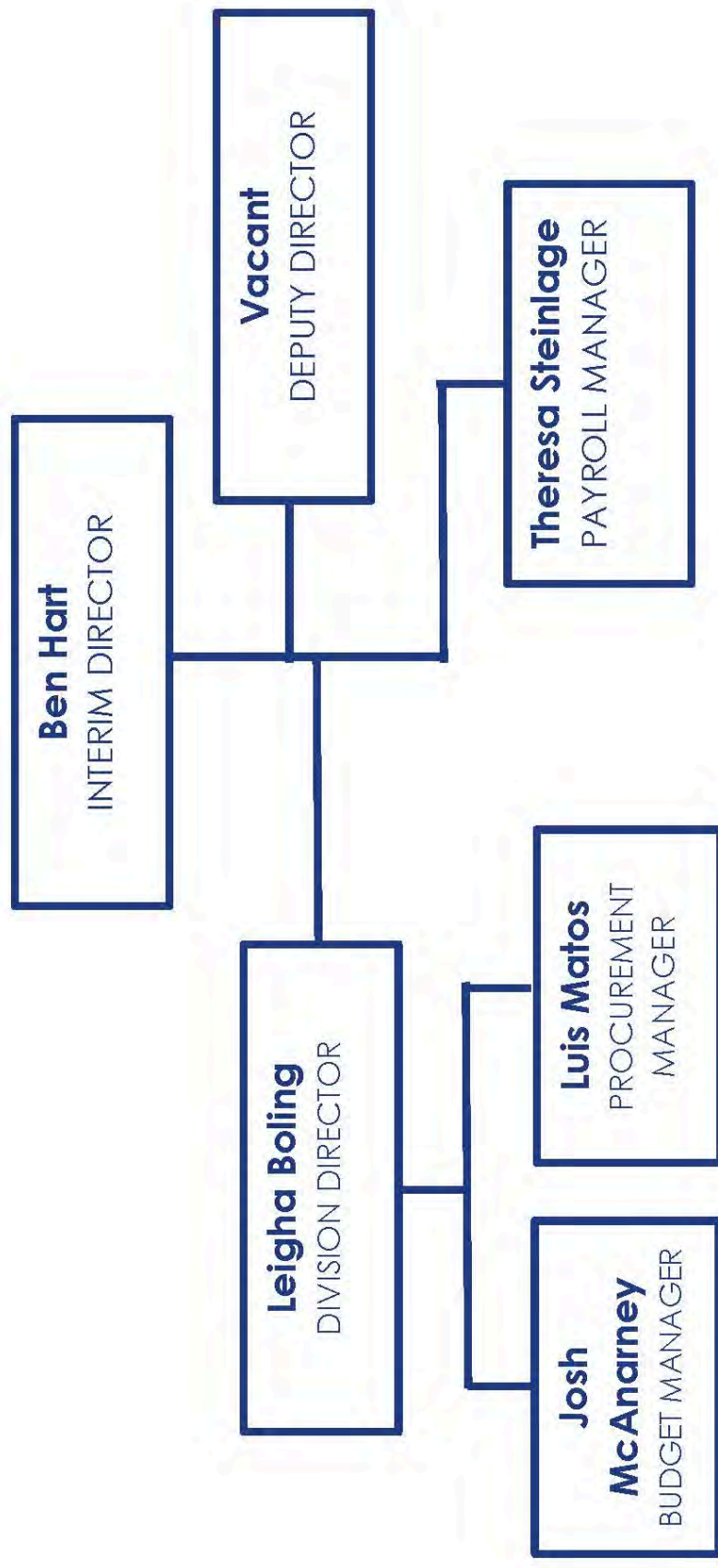
Performance Measures

Performance Measure	2021	2022	2023	Target
Amount Paid to Claimants by the City	21568	54758	56326	N/A
Dollar Amount of Claims Sought by Claimant	12.8 million	1.2 million	107 million	N/A
Number of Claims Filed Against the City	93	106	130	N/A
Property Maintenance Code Violation Cases Closed with Compliance Obtained	567	283	229	300
Property Maintenance Code Violation Cases Convicted	5	4	17	N/A
Property Maintenance Code Violation Cases Filed	896	376	387	300

Goals

- Identify areas of various liability risk and work with the relevant departments to improve processes or increase training
- Continue to build strong relationship with the City's state legislative delegation to ensure the City has a voice in issues affecting local governments
- Create additional city-wide employee trainings on emerging issues
- Implement a new law practice management system
- Continue to build and improve victim-oriented domestic violence prosecutions
- Increase the number of code violation corrections by owner

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 divisions. This department maintains transparency of City finances and purchases. This department also reports on the finances of several divisions including grants.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget ▲	2025 Budget
<input type="checkbox"/> 101 - General Fund	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,532,073)
Central Accounting & Cash	(\$5,036,950)	(\$14,203,870)	(\$2,544,704)	(\$2,909,327)
Contracts And Procurement	(\$497,976)	(\$560,541)	(\$598,177)	(\$622,746)
Total	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,532,073)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,532,073)
Personnel	(\$1,950,579)	(\$2,271,157)	(\$2,577,195)	(\$2,839,630)
Contractual	(\$441,058)	(\$589,720)	(\$550,586)	(\$674,793)
Commodities	(\$10,427)	(\$18,355)	(\$15,100)	(\$17,650)
Debt	(\$132,867)			
Other Payments	(\$2,999,995)	(\$11,885,179)		\$0
Total	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,532,073)

Changes from 2024 Budget

- Increase in bank fees and Columbia Capital Financial Advising Contract (\$10,000)
- In 2025 there will be an increase in the cost of audit services (\$10,000)
- Additional Software Contractual Increases (\$55,000)
- Adding Property Tax Rebate Program to CRC (\$50,000)

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
- The Procurement Division successfully applied for and was awarded a \$15,000 grant to participate in the National League of Cities' (NLC) City Inclusive Entrepreneurship Program (CIE).
- Revised contract templates to streamline the drafting process for agreements, facilitating a more efficient review by the city's legal department.

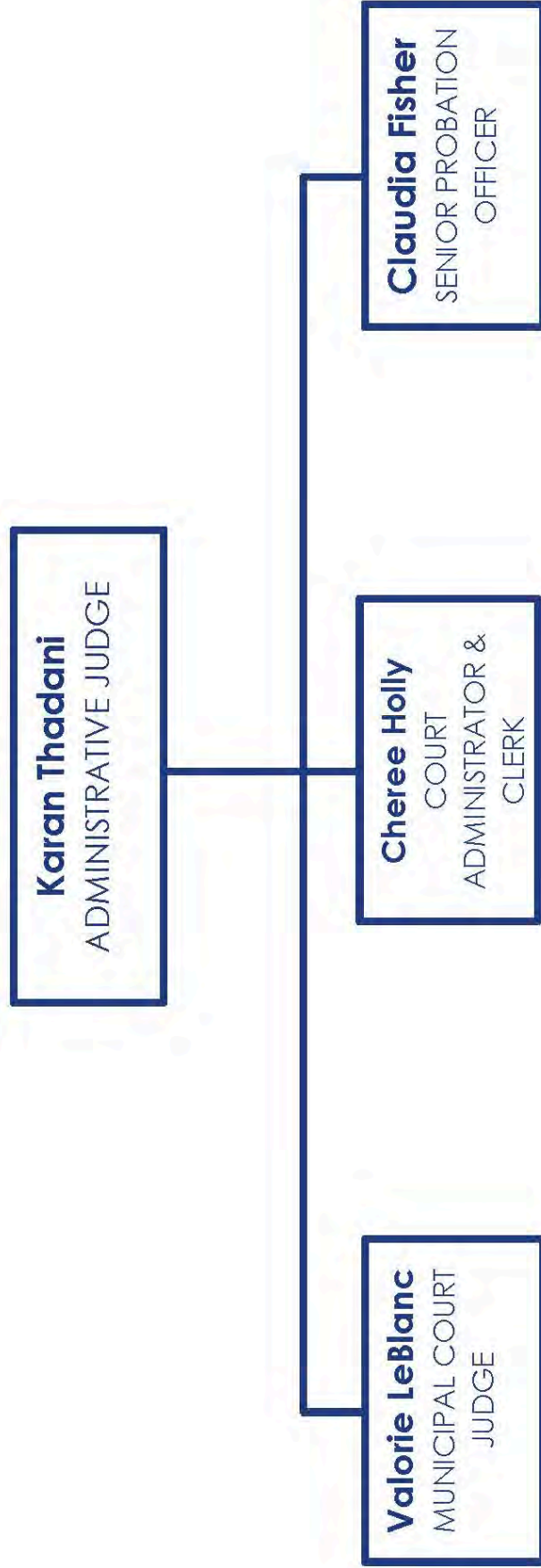
Performance Measures

Performance Measure	2021	2022	2023	Target
Audit opinion	Unmodified	Unmodified	Unmodified	Unmodified
Deposits processed	4998	4455	5277	5000
Diverse vendor spending (%)	6	22.7	19.24	20
General fund as % of total budget	27	28	31	20
Invoices paid	31803	30111	31526	31000
M/W/DBE utilization (%)	45.41	41.095	40.91	40
Number of awarded bids	196	195	178	190
Number of bid protests	N/A	0	2	0
Percentage of time federal, state, and KPERS deposits are submitted on time	100	100	100	100
Percentage of time the 2-day standard for uploading the bank ACH file is met	96	96	100	100
S&P Bond Rating	AA	AA	AA	AA

Goals

- Successfully navigate the testing and implementation of the new ERP
- Put into service Earned Wage Access
- 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 as well as the Probation and Alcohol & Drug Program. The Probation and Alcohol & Drug Assessment and Referral Program division provides supervision to defendants for various misdemeanor offenses as well as tracks community services and house arrest defendants.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> 101 - General Fund	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,296,623)
Municipal Court	(\$1,249,124)	(\$1,457,633)	(\$1,653,166)	(\$1,828,180)
Probation	(\$168,717)	(\$242,807)	(\$443,868)	(\$468,444)
Total	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,296,623)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,296,623)
Personnel	(\$1,011,283)	(\$1,269,613)	(\$1,621,084)	(\$1,735,303)
Contractual	(\$403,257)	(\$419,850)	(\$461,551)	(\$547,320)
Commodities	(\$3,302)	(\$10,219)	(\$11,900)	(\$11,500)
Capital Outlay		(\$758)	(\$2,500)	(\$2,500)
Total	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,296,623)

Changes from 2024 Budget

→ Increase in professional audit/legal services for 2025 budget (\$65,000)



MUNICIPAL COURT

Accomplishments

- 200.5 community services hours completed through Probation Department
- Assisted Kansas Legal Services with several driver’s license clinics held in Shawnee County
- Awarded Department of Justice’s - Violence Against Women Grant with the help of city’s grant writing and probation divisions
- Advanced the changing our culture of property maintenance initiative by using the LLC ordinance to order judgments in 31 cases

Performance Measures

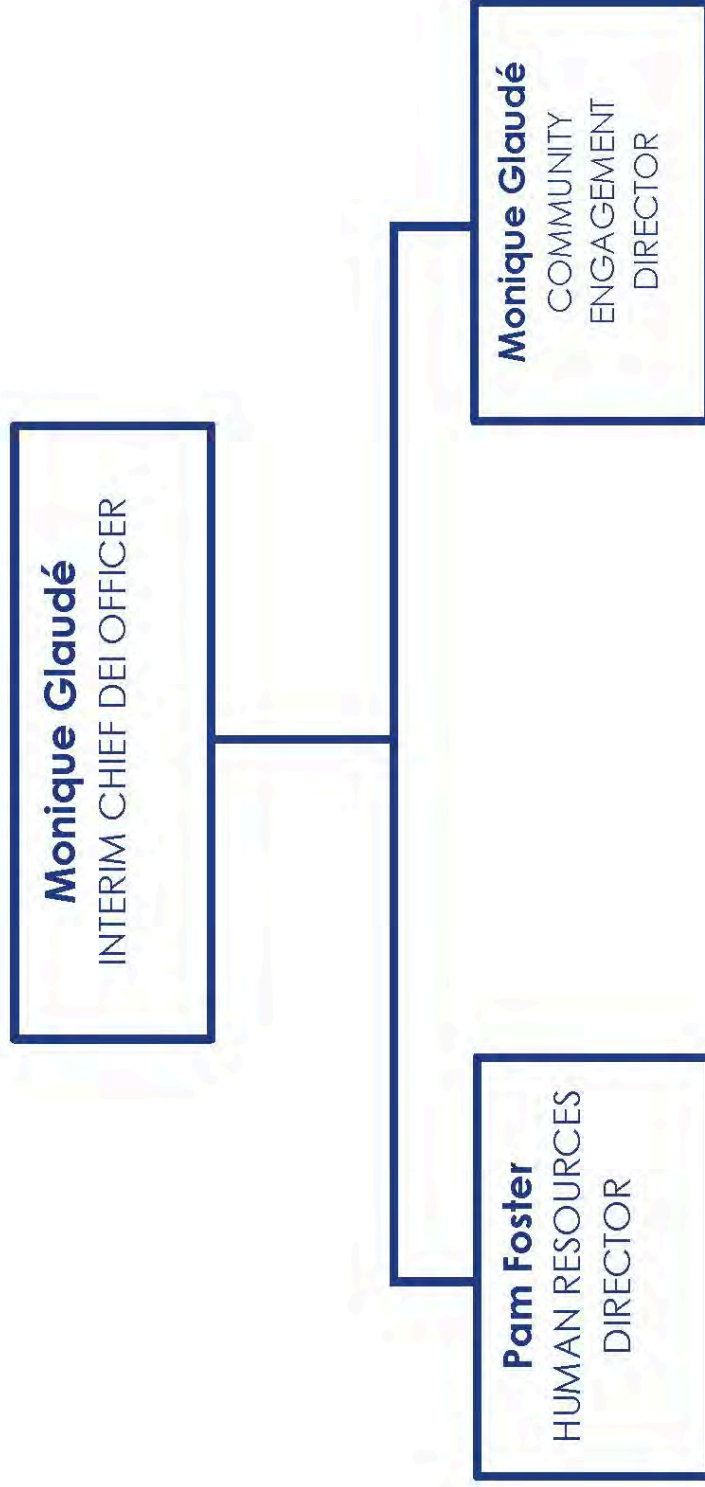
Performance Measure	2021	2022	2023	Target
# of admissions into program	9	8	10	10
# of Community Service hours	N/A	N/A	200.5	200
# of referrals completed	21	21	35	25
% of cases scheduled for Arraignment brought before the Court within 45 days	90		90	95
% of cases scheduled for Trial brought before the Court within 60 days	100		100	100

Goals

- Relocate operations to Municipal Court after 6 months of a temporary court set-up in TPAC due to HVAC renovations
- Relocate Probation Division to 1st floor of City Hall after 6 months of a temporary office set-up in the City Hall basement due to HVAC renovations
- Continue with community outreach through KLS DL clinics
- Fully staff probation division and hire new FTE approved for budget year 2024



DIVERSITY, EQUITY, & INCLUSION



The Diversity Equity and Inclusion (DEI) Office is responsible for the development, implementation, and incorporation of proactive diversity, equity, and inclusion strategies throughout all aspects of the city. It is composed of offices of Human Resources and Community Engagement



DIVERSITY EQUITY & INCLUSION

The City of Topeka's Diversity Equity and Inclusion (DEI) Office was established in December 2022. The DEI Office is responsible for the development, implementation, and incorporation of proactive diversity, equity, and inclusion strategies throughout all aspects of the city.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget ▲	2025 Budget
101 - General Fund		(\$5,866)	(\$292,686)	(\$335,430)
Total		(\$5,866)	(\$292,686)	(\$335,430)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses		(\$5,866)	(\$292,686)	(\$335,430)
Personnel		(\$5,866)	(\$241,941)	(\$279,189)
Contractual			(\$47,246)	(\$52,741)
Commodities			(\$3,500)	(\$3,500)
Total		(\$5,866)	(\$292,686)	(\$335,430)

Changes from 2024 Budget

→ No material changes for 2025

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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,133,371)
Total	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,133,371)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,133,371)
Personnel	(\$852,335)	(\$924,448)	(\$1,205,460)	(\$1,209,350)
Contractual	(\$558,099)	(\$581,363)	(\$923,876)	(\$892,221)
Commodities	(\$18,627)	(\$40,292)	(\$28,925)	(\$31,800)
Total	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,133,371)

Changes from 2024 Budget

- Increased ClearCo contract (\$65,000)
- Fire Physicals increased (\$78,000)
- Training and Development (\$60,000)
- Moved .5 FTEs from General Fund to risk funds



HUMAN RESOURCES

Accomplishments

- Implement electronic on-boarding process for new hire candidates
- Restructure New Hire Orientation process

Performance Measures

Performance Measure	2021	2022	2023 ▲
Employee Workers' Compensation Claims Paid	1205958	1248165	1298000
Employee Health Care Claims & Administrative Fees	11984923	12530600	13221500
Annual Turnovers	141	180	180
Annual Retirements	35	35	45
Employees Attended Training and Education Opportunities	197	960	750

Goals

- Prepare for Enterprise Resource Program conversation. Assist with the implementation with a primary focus on the employee data, position requisition and performance evaluation components of the system
- Develop an improved repository for Position Descriptions
- In collaboration with departments review and update position descriptions to ensure an accurate reflection of current organizational needs regarding minimum qualifications
- Review and improve the position requisition process



COMMUNITY ENGAGEMENT

The Division of Community Engagement is devoted to empowering residents through education and neighborhood leadership development. Community Engagement works to increase dialog between local government and residents. Through these outreach programs, Community Engagement hopes to encourage all Topeka neighborhoods to take an active part in their own improvements.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund		(\$13,417)	(\$261,027)	(\$500,283)
Total		(\$13,417)	(\$261,027)	(\$500,283)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Expenses		(\$13,417)	(\$261,027)	(\$500,283)
Personnel		(\$11,795)	(\$195,049)	(\$365,058)
Contractual		(\$1,510)	(\$58,629)	(\$127,475)
Commodities		(\$112)	(\$7,350)	(\$7,750)
Total		(\$13,417)	(\$261,027)	(\$500,283)

Changes from 2024 Budget

→ Additional neighborhood support budgeted for 2025 (\$50,000)

COMMUNITY ENGAGEMENT

Accomplishments

- Administered programming in low-to-moderate income neighborhoods
- TSC Get Digital program:
 - Panelist for the 2023 New Mexico Tech Summit.
 - 60+ initiative – distributed computer devices to 786 L-M-I neighbors
 - Connected 334 neighbors to FREE digital literacy training
- Facilitated the 2024 DREAMS 3 Workshop
- Keep America Beautiful Event – Coordinated a successful employee clean-up effort resulting in the removal of 4.7 tons of illegally dumped waste
- Community sponsor for the 2023 Poverty Simulation Discussion

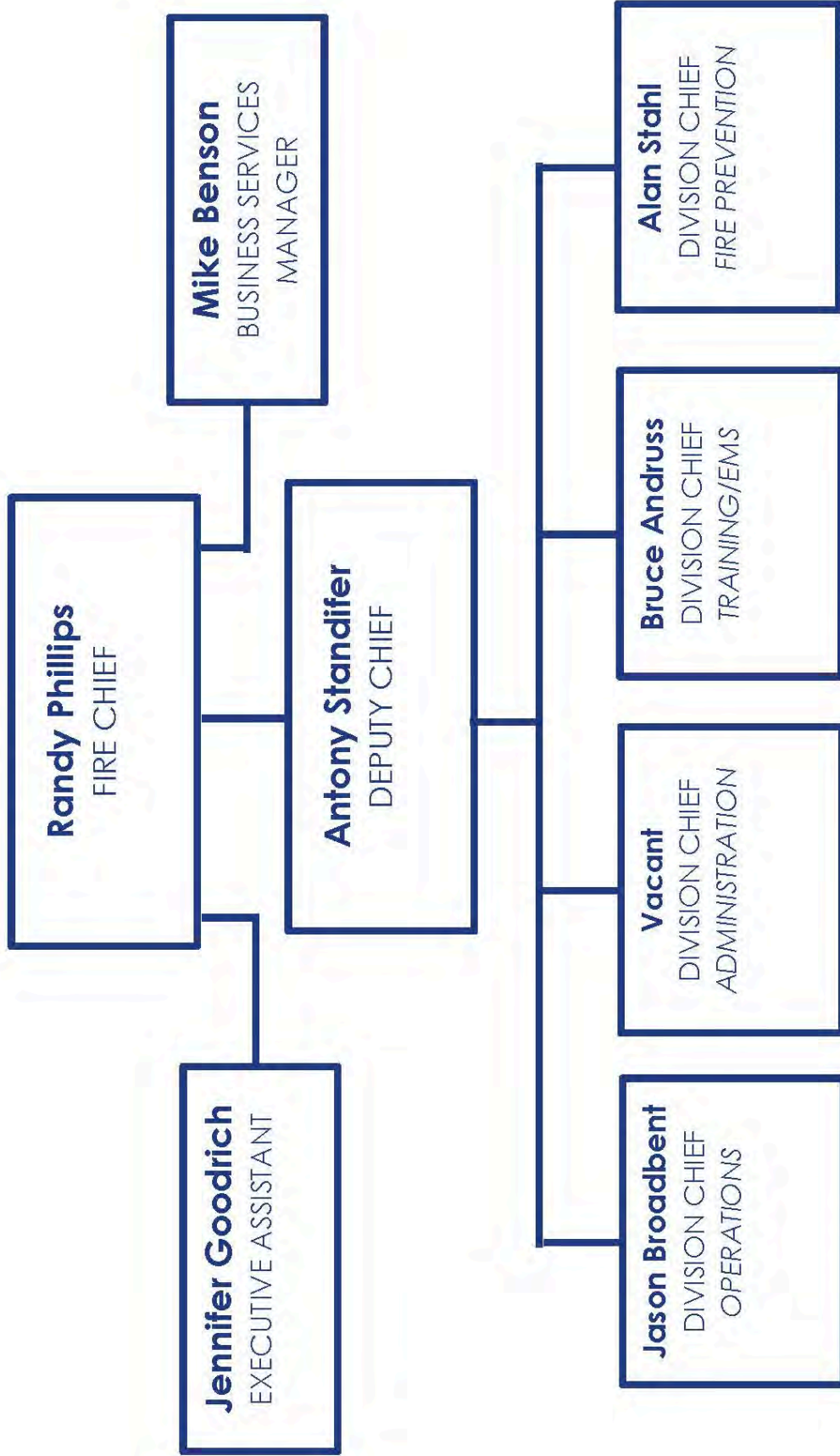
Performance Measures

Performance Measure	2021	2022	2023	Target
# of Community Events	N/A	6	4	10
# of Community partners related to community building	N/A	42	48	100
# of Households that received NIA newsletters	N/A	31127	31318	40000
# of Neighborhood Walk-n-Talks	N/A	3	3	5
# of neighbors that received CE resource bags			3268	5000

Goals

- Implement a community e-blast that will be a valuable resource, distributing quality-of-life-enhancing information directly to the recipient's inbox
- Foster inclusive participation
- Strengthen community relationships
- Enhance youth engagement

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	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,411,729)
Total	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,411,729)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,411,729)
Personnel	(\$27,601,507)	(\$29,391,949)	(\$31,696,624)	(\$33,789,909)
Debt	(\$191,909)	(\$200,494)	(\$183,583)	\$0
Contractual	(\$2,227,020)	(\$2,457,564)	(\$3,186,222)	(\$3,558,221)
Commodities	(\$999,587)	(\$822,255)	(\$829,350)	(\$993,600)
Capital Outlay	\$0	(\$9,228)	(\$107,500)	(\$70,000)
Total	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,411,729)

Changes from 2024 Budget

- Radio lease was paid of early with use of Unassigned Reserve fund which is why debt decreased
- Education/Travel increased (\$31,000)
- Maintenance of equipment (\$50,000)
- Office computers equipment (\$13,000)
- Uniforms (\$70,000)
- Protective Gear (\$25,000)
- Repair Parts (\$17,500)

FIRE

Accomplishments

Fire Administration

- Assisted with review of TFD budget structure and made suggestions for more accurate tracking of budgetary resources.
- Assist City Administration with successful completion of bargaining unit contract negotiations.
- Completed ISO evaluation process with overall score improvement of 5 points
- Continued review of all TFD policies and procedures in Lexipol software system to increase overall department efficiencies.
- Completed installation of new alerting systems in all TFD stations
- Developed plans for remodel and update of fire station 9

Fire Prevention: Inspections and Investigations

- Implemented new fire inspections software system.
- Designed and implemented a new burn permit process that allows for more rapid approval and delivery of burn permits utilizing less staff time.
- Took over fuel station inspections from the state fire marshal
- Inspected all food trucks with a city license
- In conjunction with the Property Maintenance Division began joint fire inspections of Apartments buildings with interior exits.
- Successfully completed inspection of all fireworks stands.
- o Hired new Fire Investigator and enrolled him in the Topeka Police Department Academy to complete necessary Law Enforcement Training
- Became members of the Northeast Kansas Multi-County Arson Taskforce

Fire Prevention: Public Education

- Delivered an updated annual Citizen's Academy
- Assisted with Camp Courage
- Completed fire education programs in most 501 schools
- Recorded fireworks safety videos with the Kansas Fireworks Association for statewide distribution

Training Division

- 16 personnel trained and certified as Hazardous Materials Technicians
- 15 new firefighters graduated from recruit academy
- Established improved method for evaluating recruits' proficiency with firefighting skills during the recruit academy
- Improved Training score used to determine ISO rating
- Implemented and provided training to all personnel on our new Fire/EMS reporting system (Emergency Networking)

Fire Operations: Suppression

- Delivery of two new fire apparatus
- Reduction in total number fire related deaths
- Conducted Officer Development Program (ODP) for 15 personnel
- Certified 2 additional instructors, as well as 15 additional personnel in Blue Card Incident Command Management System
- Reduced the absenteeism rate of TFD personnel EMS Division

EMS Division

- Completed AEMT training for 7 personnel, and EMT training for 4 new recruits
- Work started with I.T. to build QA/QI database
- Joint QA/Qi process with AMR
- 7 personnel trained as American Heart Association ACLS and/or BLS instructors
- Started additional quarterly training for our ALS personnel

FIRE

Performance Measures

Performance Measure	2021	2022	2023	Target
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
Average response time of TFD units to emergent level BLS calls	374 seconds	305 seconds	285 seconds	285 seconds
Citizen's Academy			20	20
Clearance rate of arson cases investigated within the city	N/A	New Measure	0.27	0.4
Completion of TFD recruit academy for new hires	14	15	19	18
Number of arson fires within the city	85	51	44	35
Number of duty related injuries to suppression personnel	N/A	30	19	0
Number of investigation personnel with law enforcement certification	1	2	3	4
Number of personnel certified to the AEMT and/or Paramedic level	N/A	21	27	27
Number of recertification hours completed for EMS certifications for TFD personnel	3046	3730	4547	4000
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
Personnel in the Officer Development Program	0	15	15	15
Successful completion of all plans reviews in accordance with time constraints established as part of overall city review	685	569	778	575
Total number of fatalities related to fires	N/A	6	4	0
Total number of inspections in apartment buildings	321	307	143	150
Total Number of Training Hours Delivered	59012	58372	60486	60000
Total response time of less than 480 seconds to Delta/Echo ALS level calls	N/A	New Measure	N/A	>90%
Total time to start emergency treatment from dispatch time	N/A	New Measure	In Development	
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
- Transition to Emergency Networking reporting software for the utilization of their inventory program for more accurate tracking of the age and location of specific items
- Assist with other city departments in the transition of various new software being implemented
- Complete manufacturing process and delivery of multiple fire apparatus
- Complete remodel of fire station 9
- Continue recruiting and retention efforts to ensure a workforce more reflective of the community as a whole.

Fire Prevention: Inspections and Investigations

- Inspect 90+% of apartments with interior/common corridors
- Inspect 95% of all assembly occupancies with an occupant load of >300
- Inspect 50% of assembly occupancies >50
- Permit all mobile food vendors operating within city limits
- Implement Permitting and Plan Review Module for precise tracking and validation
- Inspect 100% of MOU list for OSFM
- Reduce the total number of arson fires within the city
- Clearance rate of 40% for arson fires within the city
- Complete new fire investigator training

Fire Prevention: Public Education

- Completion of an annual Citizens' Academy
- Completion of fire safety program in all USD 501 elementary schools.
- Implement new fire extinguisher trainer system
- Completion of all requests for fire extinguisher training within the city.

Training Division

- Provide training required to meet ISO standards
- Provide education hours to all personnel required to meet EMS continuing education requirements of the Board of EMS
- Train additional recruit firefighters
- Continue to increase hands-on training to TFD personnel (both fire and EMS training)
- Continue development of two new Training Officers

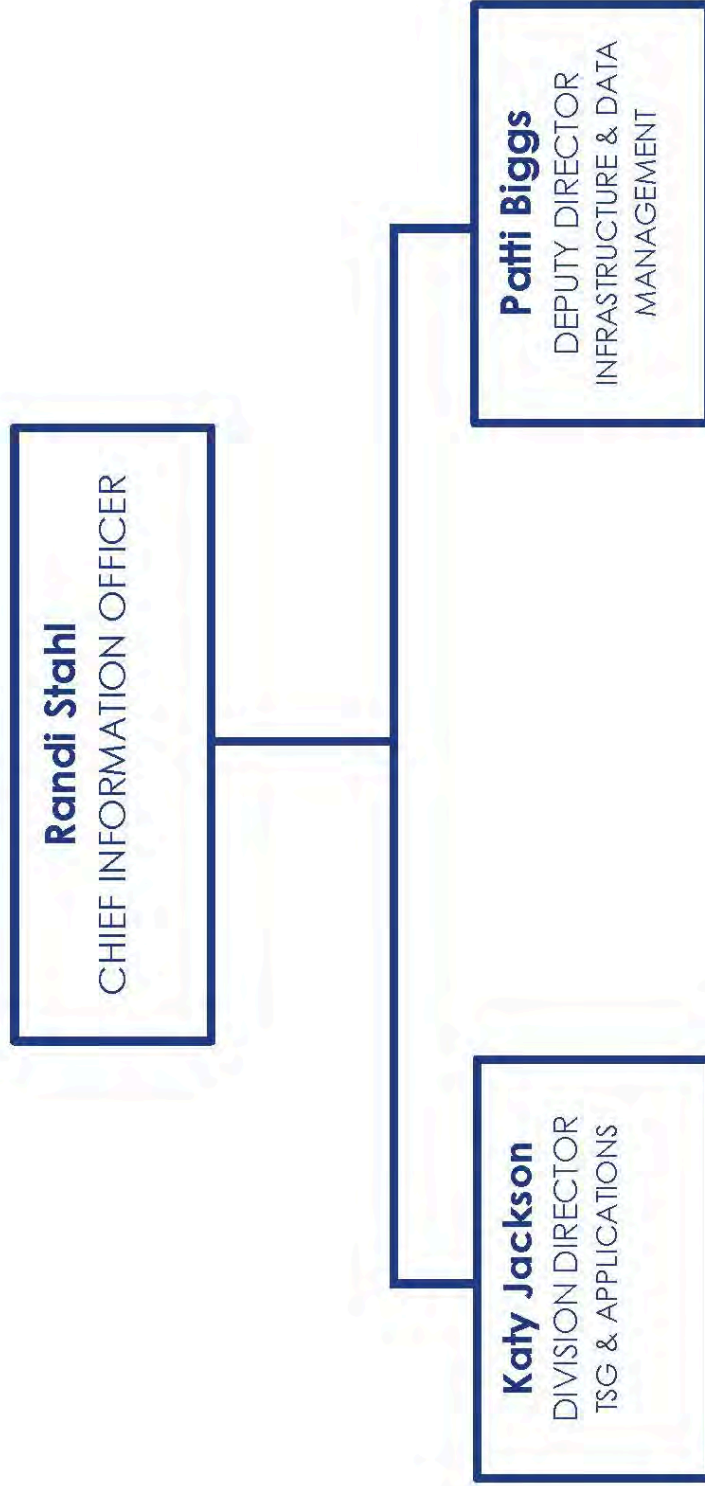
Fire Operations: Suppression

- Decrease average response time of TFD units to emergent calls of all types.
- Reduce total number of fatalities related to fires to 0.
- Reduce number of duty related injuries to fire personnel.
- Reduce average "turn-out time" (out of the station) of TFD units to emergent calls of all types.
- Increase number of TFD personnel certified in Blue Card Incident Management System.
- Delivery of Camp Courage.
- Delivery of Officer Development Program ODP

EMS Division

- Increase number of current fire companies to ALS response level
- Work with local hospitals to develop patient outcomes section in Emergency Networking
- Improve management and tracking of EMS equipment and supplies
- Continue working to establish tracking benchmarks associated with cardiac arrest calls
 - Start tracking program for the following in cardiac arrest calls
 - Time unit dispatched
 - Time CPR started
 - Time first defibrillation delivered
 - Return of spontaneous circulation (ROSC)

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 delivers information technology services to all City departments. The IT Department contains three divisions: Business Systems, Computing, and Telecommunications. The IT Business Systems consists of back-end support, application implementation, data analytics, and web development. The IT Computing division consists of data networking services, computer systems and help desk support services, server and network storage systems, and information security systems. The IT Telecommunications Program consists of four primary services that include outside plant fiber optic system, structured cabling services, leased telephone circuit services, and telephone system services.

Department Budget History

Fund Search ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
613 - Information Technology	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,734,468)
Total	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,734,468)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,734,468)
Personnel	(\$1,888,085)	(\$2,075,887)	(\$2,822,067)	(\$3,158,763)
Other Payments		(\$0)		\$0
Debt	(\$413,089)			
Contractual	(\$2,287,118)	(\$3,146,743)	(\$3,071,025)	(\$3,499,645)
Commodities	(\$48,090)	(\$22,641)	(\$77,638)	(\$76,060)
Capital Outlay		(\$46,902)		\$0
Total	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,734,468)

Changes from 2024 Budget

→ Prices in technology have increased computer cost 25% over the last 18 months (\$400,000)

INFORMATION TECHNOLOGY

Accomplishments

- Successfully completed the integration of the Technical Support Group division into the IT department
- Continually support City staff with technology issues as they arose
- Provided continual telecommunications service to City departments throughout the HVAC relocation project.
- Successfully worked with staff to resolve citizen SeeClickFix tickets

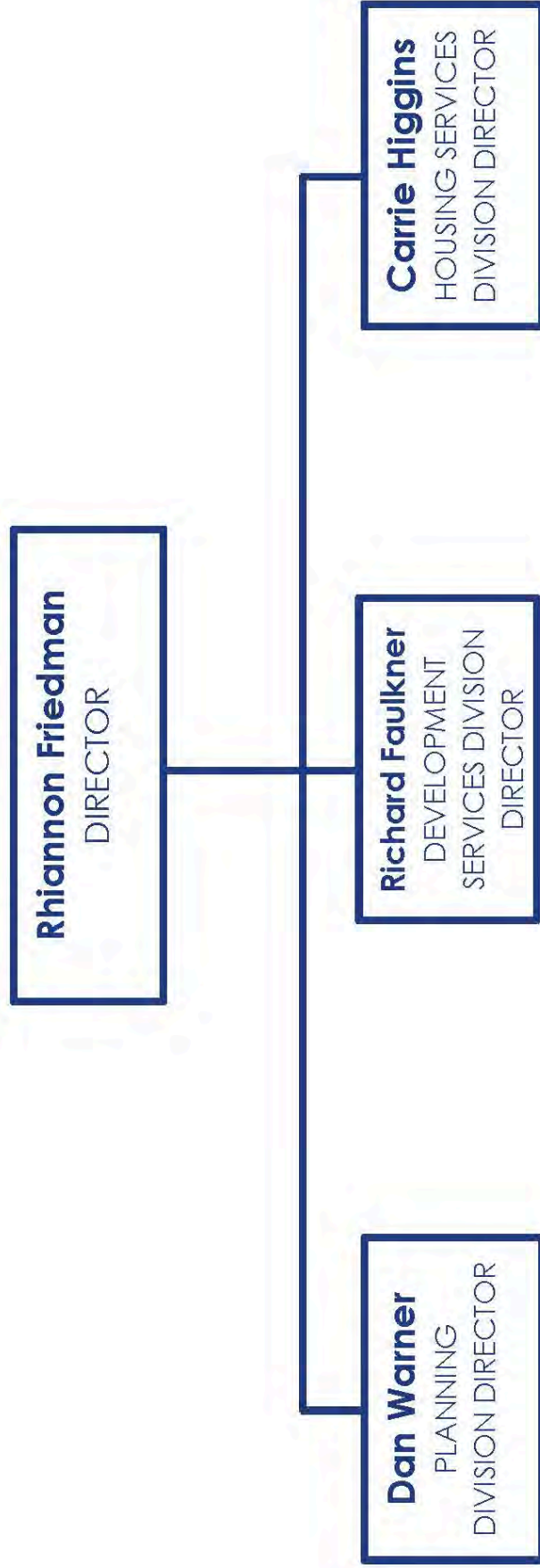
Performance Measures

Performance Measure	2021	2022	2023	Target
Complete migration to OneDrive	N/A	N/A		In Development
ERP Implementation Plan Document creation	N/A	N/A		In Development
Number of support tickets resolved	N/A	N/A		In Development
Published IT Department Strategic Plan	N/A	N/A		In Development

Goals

- Continue upgrades of GIS software and maps to increase capability of decision making for infrastructure projects within the city
- Continue migration to the new Microsoft environment for Microsoft applications utilized by city staff in all areas of the city
- Continue to migrate required retention of data in on-premises file storage (to OneDrive)
- Continue with refining our continuity of operations, disaster recovery and security approaches
- Continue implementation of ERP/Work Order software
- Continue to modernize data tracking and reporting systems for support to end users
- Update 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
- Continue to evaluate and gain efficiencies, address the diverse community and staff needs, consider, cost controls, limited staffing, and best practices from city governments in all facets of data management, infrastructure, application management/development, security, and accessibility

PLANNING AND DEVELOPMENT



The Planning team assists in creating a sustainable and vibrant city by engaging the community in current, comprehensive, and transportation planning and development. Major activities of the Planning Services Division include land use planning, zoning administration, neighborhood revitalization, Comprehensive Plan elements, annexation, regional transportation planning and historic preservation. The Development Services Division is responsible for the permitting, inspection and enforcement of all construction activity and Housing Services is responsible for creating affordable housing opportunities.



PLANNING & DEVELOPMENT

The Planning & Development department includes the Planning, Development Services, and Housing Services divisions and supports the land development and shelter needs of the community. The Planning division is made up of three functions: comprehensive planning, current planning, and transportation planning. The Development Services division includes three functional areas: permits, inspections, and licensing. The Housing Services division includes housing development, homeless programs, and social services.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> 101 - General Fund	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,298,712)
Planning - Development Services	(\$1,861,914)	(\$1,826,603)	(\$2,243,244)	(\$2,347,332)
Planning Department	(\$819,187)	(\$917,656)	(\$1,250,999)	(\$1,382,033)
Housing Division		(\$5,316)	(\$344,642)	(\$569,348)
Total	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,298,712)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,298,712)
Personnel	(\$2,166,087)	(\$2,406,747)	(\$3,259,323)	(\$3,545,501)
Contractual	(\$486,300)	(\$315,797)	(\$548,431)	(\$603,382)
Commodities	(\$28,715)	(\$27,031)	(\$31,130)	(\$31,900)
Capital Outlay				(\$117,929)
Total	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,298,712)

Changes from 2024 Budget

→ No material changes for 2025 budget.

PLANNING & DEVELOPMENT

Accomplishments

- Expanded the Equity.Access.Shelter program to include a Housing Navigator and improved data entry in the HMIS system allowing the use of coordinated entry for services.
- Completed Accessory Dwelling Unit text amendment
- Completed updates to the Neighborhood Health Map and the Neighborhood Revitalization Plan
- Completed zoning code amendments related to incentivizing attainable housing projects
- Maintained 99% on inspection completed as scheduled
- Adopted the 2021 International Residential Code

Performance Measures

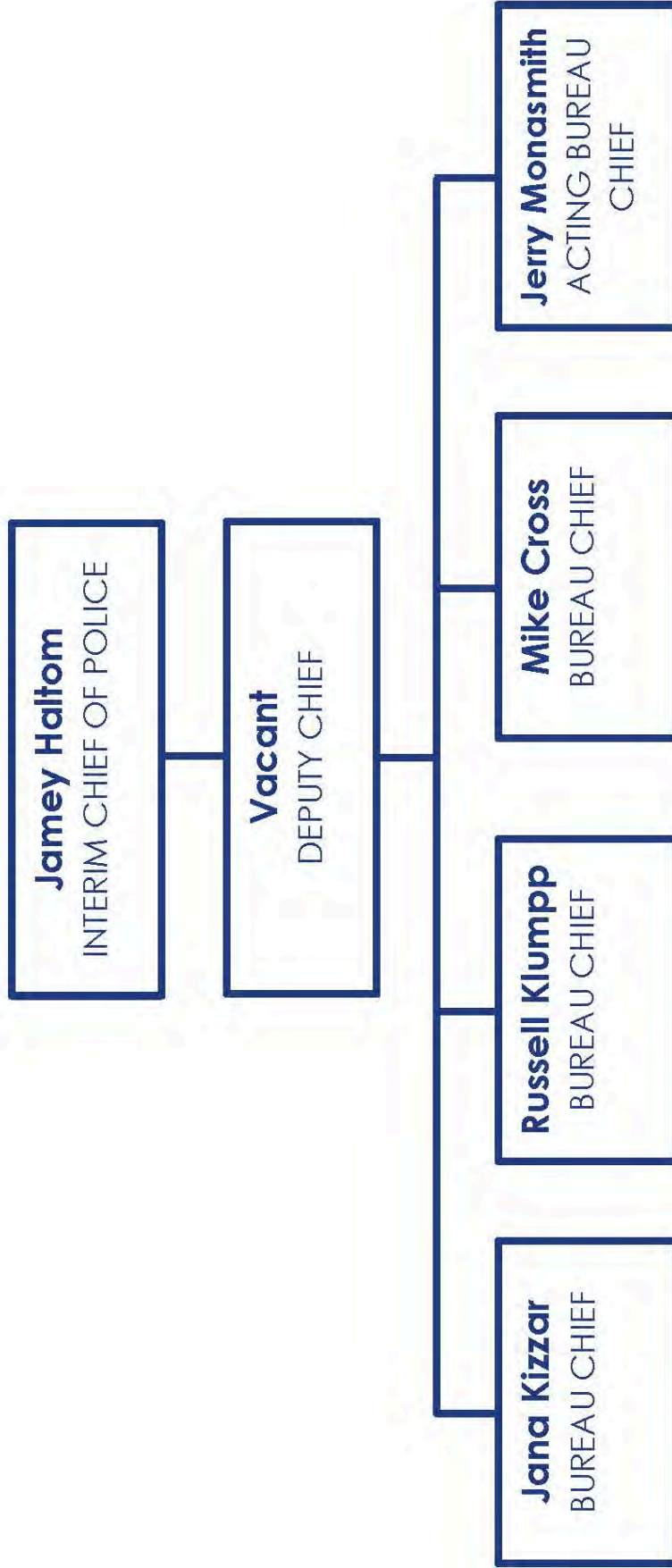
Performance Measure	2021	2022	2023	Target
Weatherization - number of homes	9	20	28	30
Voluntary Demolition - number of homes	5	1	1	5
TOTO- Number of newly owned homes receiving rehab	4	6	6	10
Shelter Plus Care- Households served	330	530	430	400
Rapid Rehousing - Households served	186	53	36	40
Property Code Repairs - number of homes	16	16	24	12
Number of renters receiving deposit assistance	60	71	53	50
Neighborhoods and Properties Surveyed and Adopted as Historic Districts or Neighborhood Conservation Districts (NCD)	215	150	65	169
Miles of Sidewalks	714	726	747	750
Miles of Separated Bikeways	25	28	32	45
Miles of Bikeways	76	79	97	105
Major Rehab - number of homes	1	1	3	9
Infill - number of new duplexes for rentals	1	1	1	1
Homelessness Prevention- Households served	282	69	65	75
Exterior Rehab - number of homes	1	1	1	5
Emergency Rehab - number of homes	32	42	50	55
Credit Counseling - number of households served	145	156	156	200
CHDO - number of new duplexes for rentals	2	2	3	1
Cases closed at violation	N/A	14	27	21
Cases closed at courtesy	N/A	34	58	46
Cases closed at court	N/A	1	0	3
Accessibility modifications - number of homes	31	25	26	25

PLANNING & DEVELOPMENT

Goals

- Transition EAS to Built for Zero
- Implement the findings of the Homeless Innovation Project
- Complete additional Missing Middle text amendments to the zoning code
- Begin implementing projects associated with the Safe Routes to School Plan
- Implement 2-year licensing
- Staff trade boards to full capacity
- Adopt the 2024 international building code, uniform plumbing code, and uniform mechanical code

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 Executive Bureau maintains the overall integrity and security of the department. The department also runs several other divisions including Criminal Investigation, Field Operations, Community Outreach, and Property Maintenance.

Department Budget History

Fund Search	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> 101 - General Fund	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$58,369,406)
Police Department	(\$38,330,239)	(\$42,942,799)	(\$47,392,888)	(\$55,599,702)
Neighborhood Relations/Code Enforcement	(\$2,240,644)	(\$2,374,631)	(\$2,484,187)	(\$2,769,704)
Total	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$58,369,406)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$58,369,406)
Personnel	(\$33,423,832)	(\$37,108,610)	(\$40,679,515)	(\$48,066,100)
Contractual	(\$5,240,624)	(\$5,308,970)	(\$6,365,121)	(\$6,911,751)
Commodities	(\$1,445,353)	(\$2,131,893)	(\$2,253,199)	(\$2,408,068)
Capital Outlay	(\$461,074)	(\$767,958)	(\$579,240)	(\$983,487)
Total	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$58,369,406)

Changes from 2024 Budget

- Increase in contract with VALEO for Behavioral Health Unit (\$60,000)
- Commodities increased to cover Axon Camera/Taser upgrade (105,000)
- Capital Outlay purchases to include 12 Front Line Vehicles, 2 Animal Control Trucks, and 2 Detective Vehicles (\$300,000)
- Fuel Increase (\$17,000)
- Personnel Increase is based off the current status of the FOP Contract

POLICE

Accomplishments

- Successful implementation of Kansas River Bank Clean up.
- Expanded community partnerships through Topeka Civic Theater Public Safety Team Summer Camp Scholarship.
- Transition to Interim Police Chief.
- Exceeded the national homicide clearance rate.
- Implemented innovative recruitment strategies for new recruits and lateral transfers.
- Acquired new incident command trailer after nearly a two-year project.

Performance Measures

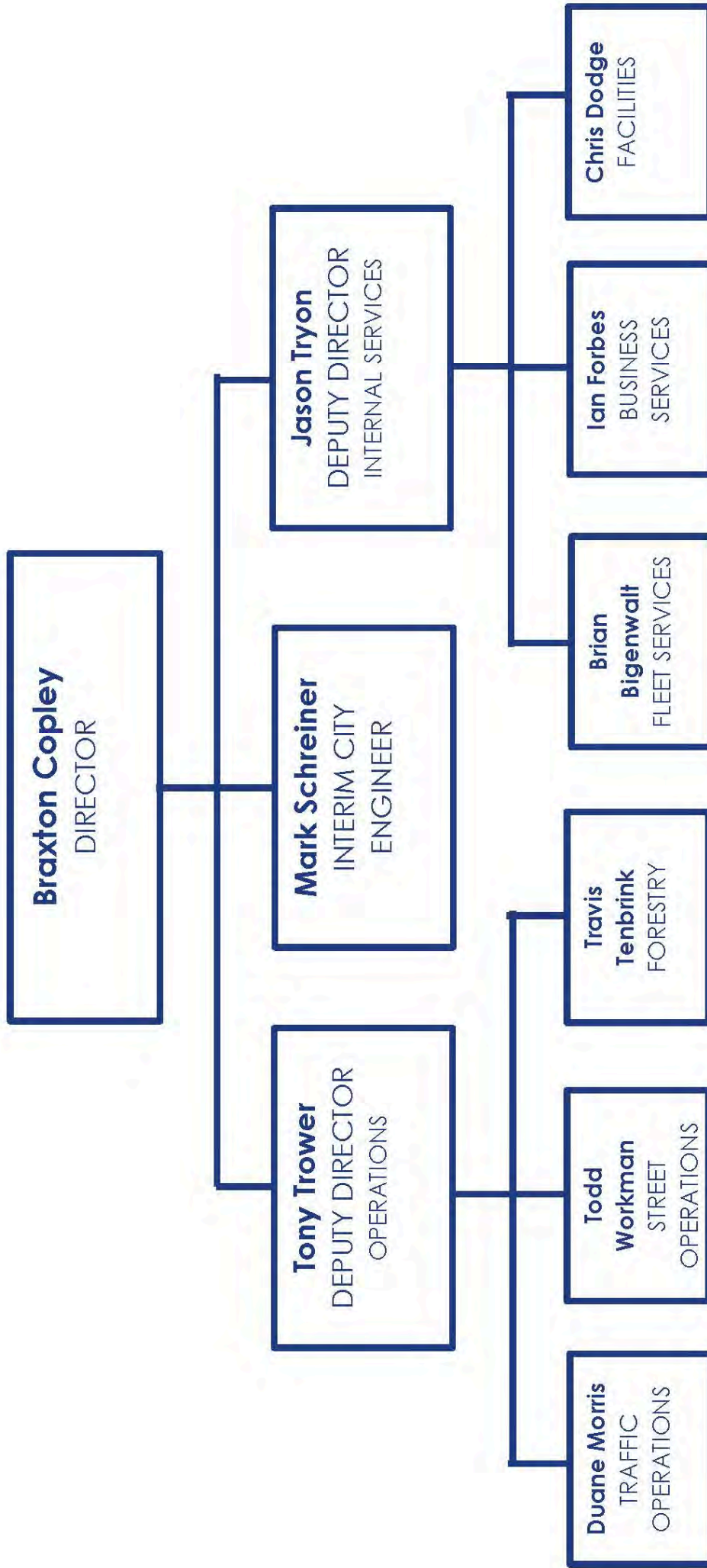
Performance Measure	2021	2022	2023	Target
Attendance of Commanders at community meetings	198	454	640	600
Burglary cases cleared (%)	11	12	12	N/A
Homicide cases cleared (%)	93	78	80	N/A
Number of abatements	1115	970	979	1200
Number of calls for service	86646	84716	88024	N/A
Number of calls for service - Animal Control	4112	4890	5040	N/A
Number of cases presented to the grand jury	271	836	735	N/A
Number of City ID's issued	N/A	630	997	1000
Number of criminal cases referred to the City Attorney's Office	427	262	388	400
Number of fatality accidents	15	7	7	N/A
Number of firearms test fired	530	570	531	N/A
Number of hiring/testing opportunities	18	25	40	45
Number of inspections	16406	32072	28552	26000
Number of investigative reports processed	90623	90457	97531	95000
Number of mental health service calls responded to	1844	1525	1616	N/A
Number of NIBIN leads	87	138	331	N/A
Number of non-fatality accidents	2857	3322	3489	N/A
Number of victims served by the in house advocate	3357	2451	3404	N/A
Number of volunteer hours	6095.5	6772.95	6694.25	7000

POLICE

Goals

- Expand investigative capabilities through the use of NIBIN technology
- Meet or exceed the national homicide clearance rate
- Decrease vacancies in sworn personnel through innovative recruitment and retention efforts
- Increase investigative abilities through partnership with the Real Time Crime Center
- Expand investigative capabilities through the expansion of the UAS program
- Continue to grow community partnerships through direct involvement on board and program representation

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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$7,113,162)	(\$6,790,654)	(\$8,335,471)	(\$8,880,728)
275 - 0.5% Sales Tax (Jedo Proj)	(\$6,481,591)	(\$7,356,405)	(\$15,244,820)	(\$9,798,500)
276 - Federal Funds Exchange	(\$2,855,342)	(\$499,400)	(\$3,750,000)	(\$2,215,000)
291 - Special Street Repair	(\$5,182,332)	(\$6,165,267)	(\$8,208,806)	(\$8,273,652)
292 - Sales Tax Street Maint	(\$8,986,051)	(\$17,440,245)	(\$32,660,128)	(\$31,122,760)
601 - Public Parking	(\$2,647,479)	(\$2,903,549)	(\$3,079,418)	(\$2,805,138)
614 - Fleet Management	(\$2,173,652)	(\$2,503,097)	(\$3,934,274)	(\$3,675,557)
615 - Facilities Operations	(\$4,492,786)	(\$3,056,947)	(\$3,657,295)	(\$3,519,166)
Total	(\$39,932,395)	(\$46,715,564)	(\$78,870,211)	(\$70,290,502)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$39,932,395)	(\$46,715,564)	(\$78,870,211)	(\$70,290,502)
Personnel	(\$9,627,985)	(\$10,929,507)	(\$12,772,627)	(\$13,473,813)
Other Payments	(\$1,667,998)	\$10,409	(\$13,750,000)	(\$5,175,500)
Debt	(\$635,269)	(\$846,223)	(\$815,622)	(\$620,603)
Contractual	(\$26,079,662)	(\$33,322,388)	(\$46,233,796)	(\$47,798,762)
Commodities	(\$1,751,927)	(\$1,302,095)	(\$3,805,120)	(\$2,209,274)
Capital Outlay	(\$169,554)	(\$325,760)	(\$1,493,046)	(\$1,012,550)
Total	(\$39,932,395)	(\$46,715,564)	(\$78,870,211)	(\$70,290,502)

PUBLIC WORKS

Changes from 2024 Budget

General Fund

→ Increase in \$600,000 in engineering consultant fees

Countywide Half-Cent Sales Tax (JEDO)

→ With the 17th Street Project being pushed out projected expenses for FY25 have decreased (\$1,500,000)

Federal Funds Exchange

→ Increase in FFE funded projects (\$575,000)

Special Street Repair

→ Increase in construction services (\$100,000)

Citywide Half-Cent Sales Tax

→ Spending reflect CIP Authority

Fleet

→ No material changes

Facilities

→ No material changes

Accomplishments

Transportation Operations

- Updated the 8th Street corridor from Topeka Blvd to Madison with pedestrian actuated intersections
- Implemented pilot solar street light program
- Reached full staffing capacity for street maintenance
- Introduced into practice applying brine mix for winter weather events
- Maintained 80% completion rate of forestry work orders within a 90-day window
- Arbor Day planting with Governor and Kansas Arborist Association

Facilities

- Completed City Hall Boiler conversion and TPAC air handling unit and continue to work on HVAC replacement
- Replaced various mechanical features at the Law Enforcement Center and Fire Department Facilities
- Replaced roofs at Fire Stations 4 and 7 and the Water Distribution Building

Fleet

- Delivered reports on vehicle and equipment asset management
- Achieved nearly full staffing
- Year to date (6/13/24) value of surplus items sold on Govdeals.com was \$82,344

Parking

- Repaired/replaced lighting in parking garages
- Increased adoption of app based pay to 38.2%
- ADA accessible parking and door openers installed at Coronado Garage

PUBLIC WORKS

Goals

Transportation Operations

- Implement an asset/GIS based program
- Assist with the safe route to school program to include the upgrade of all school flashers and signage to meet the latest industry standards.
- Upgrade street maintenance fleet and other equipment
- Initiate new training program for motor grader and paver
- Continue Tree City USA recognition
- Develop tree planting plan and funding source

Facilities

- Complete TPAC HVAC replacement
- Improve accessibility of City facilities

Fleet

- Increase enrollment in the City's vehicle and equipment replacement fund
- Prepare Light Duty Fleet Shop for transition to next location
- Maintain fleet readiness above 90%

Parking

- Modernize garages through the ongoing repair program and utilize new technologies
- Improve financial sustainability through increasing occupancy and reducing past due accounts
- Improve and maintain customer service

Performance Measures

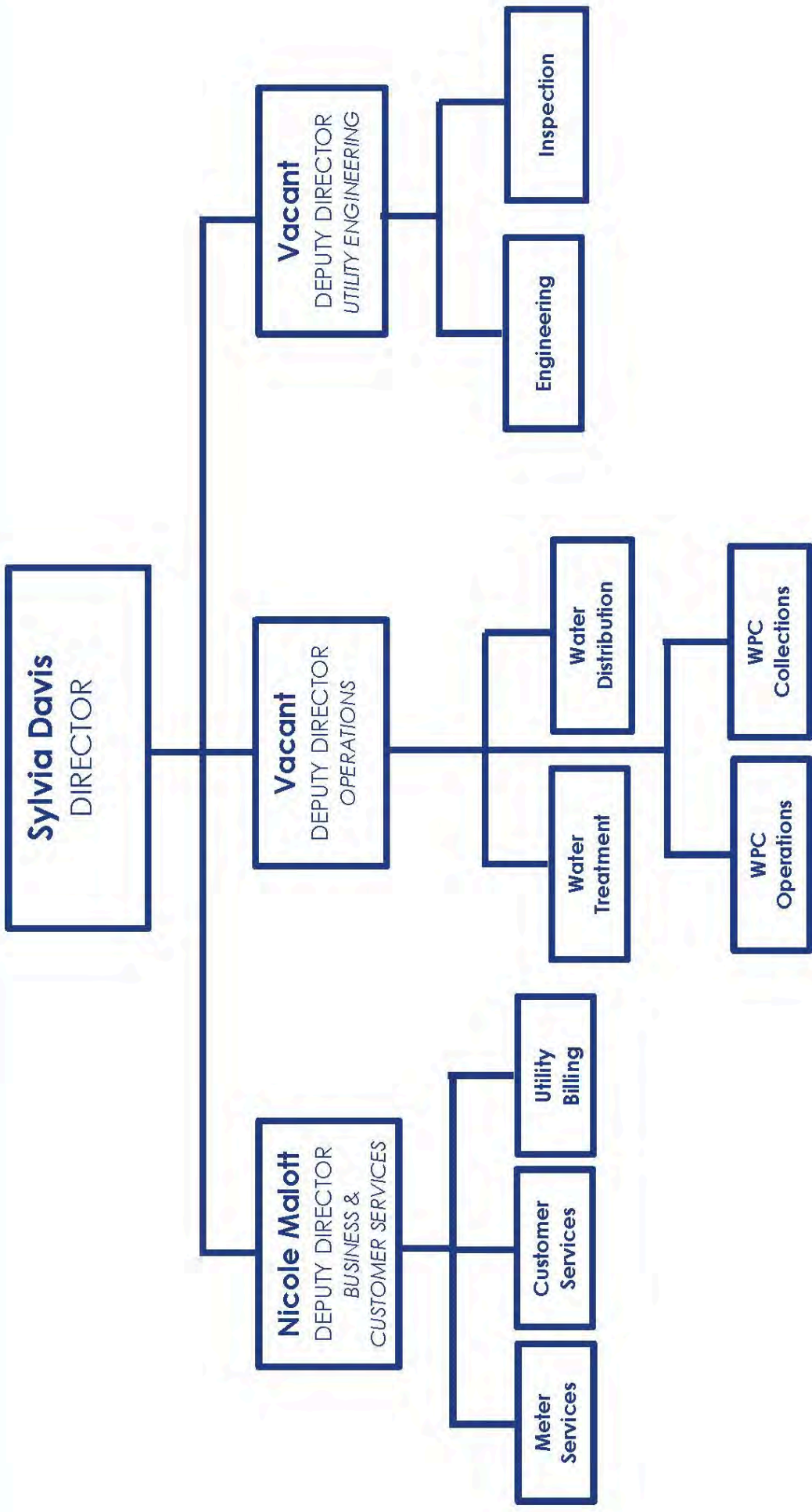
Performance Measure	2021	2022	2023	Target
# of Crosswalks converted per year	N/A	50	50	54
Average Age of Asset	N/A	9.55 years	8.63 years	3-5 years
Crack Sealing Linear Feet	118200	129000	100195	130000
Number of Alleys Maintained (blocks)	369	220	277	300
Number of Emergency Work Orders	N/A	410	537	400
Number of Long Lines Marked per Year	N/A	285	285	285
Number of Miles Aggregate Alley Maintained	40	23	29	40

PUBLIC WORKS

Performance Measures Continued

Performance Measure	2021	2022	2023	Target
Number of Non-Emergency Work Orders	N/A	778	1148	1000
Number of Potholes Filled	27088	33332	36580	30000
Number of scheduled maintenance work orders	265	443	443	440
Number of scheduled maintenance work orders	N/A	242	242	231
Number of Signs Installed per Year	1327	1250	1250	1200
Number of trees pruned or raised	1500	1000	1216	1100
Number of trees removed	312	300	320	300
Number of Winter Weather Events Managed	11	13	4	5
Number of Work Orders	57	80	25	25
Number of Work Orders	N/A	79	79	N/A
Preventative Maintenance vs. Corrective Maintenance (%)	N/A	75% (CM) 25% (PM)		75% (PM) 25% (CM)
Preventative vs. Corrective Maintenance (%)	40 PM/60 CM	34 PM/66CM	39 PM/61 CM	80 PM/20 CM
Project Closeout within 30 days				1
Signalized Intersections Replaced	3	3	3	3
Street Sweeping Lane Miles	3735	4305	3081	4300
Streetlight Outage Complaint	N/A	66	66	50
Tons of Bulk Deicing Material	2260	4030	1284	4000
Vehicle Availability	0.946	0.9457	0.9229	>90
Work Order Completion Rate within 90 days	N/A	81.9	84.2	80

UTILITIES



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



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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
621 - Water Utility	(\$41,138,970)	(\$40,916,874)	(\$52,593,962)	(\$56,528,377)
Total	(\$41,138,970)	(\$40,916,874)	(\$52,593,962)	(\$56,528,377)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$41,138,970)	(\$40,916,874)	(\$52,593,962)	(\$56,528,377)
Personnel	(\$7,860,171)	(\$8,444,351)	(\$10,892,607)	(\$11,604,432)
Other Payments	(\$34,842)	(\$4,157)	(\$9,124,425)	(\$8,007,100)
Debt	(\$13,741,622)	(\$11,280,698)	(\$10,704,226)	(\$13,592,479)
Contractual	(\$11,871,956)	(\$11,633,998)	(\$12,284,960)	(\$12,816,876)
Commodities	(\$7,630,379)	(\$9,553,671)	(\$9,187,745)	(\$10,107,490)
Capital Outlay			(\$400,000)	(\$400,000)
Total	(\$41,138,970)	(\$40,916,874)	(\$52,593,962)	(\$56,528,377)

Changes from 2024 Budget

- Commodities budget increase of approximately 10% is driven by an increase in water quality testing and inflation in prices of lab supplies and materials used for water treatment and distribution. (\$1,100,000)
- Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers (\$2,800,000)

WATER

Accomplishments

**(2024 metrics are through June 30, 2024)*

Water main breaks repaired

→ 2023 - 680

→ 2024* - 286 YTD

→ **Meet or exceeded all KDHE requirements for safe, clean drinking water ; Completed five of the recommended Risk & Resiliency improvements**

→ **Zero findings on 2023 financial audit**

→ **14,351 LF of water mains replaced or rehabilitated in 2023 including:**

SW Gage Blvd from SW 10 St to SW Huntoon St

SW 21 from SW Washburn Ave to SW Fillmore St

9,473 LF of water main replaced or rehabilitated in 2024* YTD

Customer Service

→ 2023 Customers Assisted:

Answered 120,362 calls to 368-3111

Assisted 31,215 walk-in customers at City Express

Responded to 4,042 on-line inquiries

→ 2024* Customers Assisted - YTD

Answered 62,690* calls to 368-3111

Assisted 15,116* walk-in customers at City Express

Responded to 4,603* on-line inquiries

→ Maintained improved Call Center service level

Meter Services:

→ Service Orders:

2023 - 50,696 complete

2024* - 22,661 completed YTD

→ Water Meter Exchanges

2023 – 7,299 completed

2024* – 980 completed YTD

Utility Billing

→ Utility Bills Generated for City Utilities & SNCO Solid Waste

2023 - 734,263 bills generated

2024* - 375,940 generated YTD

→ 4.3% increase in paperless customer accounts in 2023

WATER

Performance Measures

Performance Measure	2021	2022	2023	Target
Accounts Receivable invoices paid in timely manner according to City policy (%)	N/A	New Measure	100	95
Average AMI reading captured	N/A	New Measure	52573	N/A
Average gallons of water distributed daily	21.35 MG/day	23.63 MG/day	24.42 MG/day	N/A
Billing accuracy, as a percentage	0.0215	0.0223	0.023	0.05
Call Center Service Level (%)	77.4	71.7	74.25	90
Drinking water compliance rate	100	100	100	100
Highest number of gallons of water distributed	34.77 MG	36.77 MG	37.82 MG	N/A
Length of time to repair water main breaks (hours)	N/A	5	5.5	< 5
Linear Feet of sanitary sewer mains replaced or rehabilitated per year	16430	18368	5630	17000
Linear Feet of storm sewer mains replaced or rehabilitated per year	16430	3009	12749	8000
Linear Feet of water mains replaced or rehabilitated per year	9283	14610	14531	12000
Number of bills generated	711548	731238	734263	730000
Number of calls received	121461	112928	120362	N/A
Number of hydrants receiving preventative maintenance	419	40	3	1000
Number of large meters tested	N/A	New Measure	3	In Development
Number of meters replaced	11431	10126	7299	10800
Number of paper suppressed accounts	N/A	New Measure	24346	In Development
Number of payments processed via CSR	N/A	New Measure	47855	N/A
Number of SCADA staff call back events	N/A	21	47	N/A
Number of service orders completed	N/A	61839	59382	60000
Number of skipped meter readings	1308	928	511	850
Number of valves receiving preventative maintenance	1041	32	3	1500

WATER

Performance Measures

Performance Measure ▲	2021	2022	2023	Target
Number of walk-in customers	34889	33202	31215	N/A
Purchasing card transactions approved and closed according to City policy (%)	N/A	New Measure	100	95
Remote site communications up time (percentage)	N/A	New Measure	99.95	100

Goals

Begin Water Treatment Plant Rehabilitation projects:

- West Intake Rehabilitation Construction
- Chemical Building Rehabilitation Construction
- East Plant Basin Rehabilitation Design
- Begin design stage of painting Quincy Water tower
- Meet or exceeded all KDHE requirements for safe, clean drinking water
- Improve time required to repair broken water mains to 5 hours or less
- Resume preventative maintenance for hydrants and valves

Complete ongoing meter exchange program

- 1,534 remaining to exchange

Complete water main replacement or rehabilitation projects at:

- SW Randolph Ave from SW 22nd St. to SW 24th St.
- SW Moundview
- SW Stoneybrook
- Montara Neighborhood Phase I
- SW Boswell
- Gemini & Aries

Customer Service:

- Increase electronic customer communication by 3% over prior year
- Improve and maintain Call Center service level

Meter Services:

- Complete ongoing meter exchange program
- Test 7 large meters

Utility Billing:

- Increase paperless customer accounts by 2% over prior year
- Maintain billing accuracy rate of at least 99.95%
- Increase proactive customer contact regarding continuous consumption/ possible leak event by 3% over prior year

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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
623 - Stormwater Utility	(\$6,701,741)	(\$7,121,712)	(\$13,708,172)	(\$12,727,220)
Total	(\$6,701,741)	(\$7,121,712)	(\$13,708,172)	(\$12,727,220)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$6,701,741)	(\$7,121,712)	(\$13,708,172)	(\$12,727,220)
Personnel	(\$1,487,041)	(\$1,765,598)	(\$2,347,212)	(\$2,453,053)
Other Payments			(\$6,275,991)	(\$4,786,200)
Debt	(\$2,285,765)	(\$1,910,144)	(\$2,188,192)	(\$2,567,519)
Contractual	(\$2,646,036)	(\$3,132,486)	(\$2,323,441)	(\$2,361,487)
Commodities	(\$254,352)	(\$313,485)	(\$223,335)	(\$258,961)
Capital Outlay	(\$28,547)		(\$350,000)	(\$300,000)
Total	(\$6,701,741)	(\$7,121,712)	(\$13,708,172)	(\$12,727,220)

Changes from 2024 Budget

- Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers (\$379,000)
- Commodities increase (\$35,000)

STORMWATER

Accomplishments

***(2024 metrics are through June 30, 2024)**

- 71,262 LF of Storm Sewer pipes cleaned in 2023
2024* - 2,623 LF YTD
- 8,676 Stormwater Inlets cleaned and inspected in 2023
2024* - 3,227 YTD
- 12,749 LF of Stormwater mains replaced or rehabilitated in 2023
2024* - 1,722 LF YTD

Performance measures for 2024 are on track to be met:

- Mowing of levees to control unwanted vegetation
- Conducting 130 outfall inspections
- Conducting four controlled burns
- Participating in four public involvement events
- Coordinate one public event
- 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	2021	2022	2023	Target
Completed Outfall Inspections	N/A	113	130	100
Controlled Burns Conducted	N/A	2	3	3
Erosion & Sediment Control Submittals Reviewed	N/A	339	422	400
Linear feet of storm sewer mains cleaned	112710	43225	71262	100000
Number of storm sewer inlets inspected and cleaning	13401	14607	8676	6572
Percentage of Levee maintenance and exercising of levee sluice gates, and relief wells completed	100	100	100	100
Stream Samples Collected	N/A	23	25	12

STORMWATER

Goals

- Meet 2025 Performance Metrics
- Conduct 130 outfall inspections
- Conduct four controlled burns
- Participate in four public involvement events, such as trash cleanup, citizen's academy, etc. and coordinate one
- Apply for grants to assist with EFS projects and operations

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 ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
625 - Wastewater Fund	(\$28,346,554)	(\$28,700,292)	(\$45,867,083)	(\$41,111,308)
Total	(\$28,346,554)	(\$28,700,292)	(\$45,867,083)	(\$41,111,308)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$28,346,554)	(\$28,700,292)	(\$45,867,083)	(\$41,111,308)
Personnel	(\$4,811,924)	(\$5,401,479)	(\$6,397,876)	(\$6,959,796)
Other Payments	(\$31,989)	(\$32,894)	(\$17,915,584)	(\$7,864,110)
Debt	(\$9,461,463)	(\$8,568,417)	(\$8,813,347)	(\$11,724,199)
Contractual	(\$12,228,480)	(\$12,595,048)	(\$10,366,591)	(\$11,673,653)
Commodities	(\$1,812,698)	(\$2,102,454)	(\$2,073,685)	(\$2,539,551)
Capital Outlay			(\$300,000)	(\$350,000)
Total	(\$28,346,554)	(\$28,700,292)	(\$45,867,083)	(\$41,111,308)

Changes from 2024 Budget

→ Increase of approximately 13% in the contractual budget and 22% increase in commodities for wastewater are a result of shifting of WPC SCADA operations from the Capital Improvement Program to the operations budget and transitioning to a predictive budgeting practice for Shawnee County Wastewater Treatment based on historical costs. Shawnee County expenses are billed back to the County.

WASTEWATER

Accomplishments

*(2024 metrics are through June 30, 2024)

→ **Sanitary Sewer mains cleaned**

2023 - 813,927 LF

2024* - 560,220 LF YTD

→ **Sanitary Sewer mains replaced or rehabilitated**

12,749 LF in 2023

→ Televiser sanitary sewer mains for current condition

→ Increased biosolids processing by 21%

→ Increased land application by 33%

→ Maintained Compliance with City NPDES Permit requirements

→ Adhered to State and Federal regulations and The Clean Water Act, regarding the treatment and release of wastewater

→ Completed the change of controllers at 31 Wastewater Stations

→ Replaced controllers at the Sherwood Wastewater Plant

→ Reduced calls regarding wastewater odor by 12%

Performance Measures

Performance Measure	2021	2022	2023	Target
Linear footage of 6" to 15" gravity mains cleaned	1.13 million	974949	813927	1.12 million
Number of bypass events over 8 hours without secondary treatment	11	4	1	0
Number of gallons of wastewater treated	6.9 billion	6.6 billion	5.2 billion	N/A
Number of occurrences resulting in Notice of Violation	10	20	4	0
Response time to customer calls	97	99.5	98	100
The number of system back-up calls	N/A	New Measure	210	N/A

WASTEWATER

Goals

- Rehabilitation of the Grant Jefferson and Shunga Pump Stations & Force Mains
- Complete Plant modifications at North Topeka Wastewater Treatment Plant
- Increase biosolids processing by 7%
- Increase land application by 12%
- 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
- Reduce calls regarding wastewater odor by 8%

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	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> 101 - General Fund	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$3,876,900)
Prisoner Care	(\$759,963)	(\$945,977)	(\$800,000)	(\$1,100,000)
Social Service Grants	(\$596,135)	(\$546,708)	(\$752,379)	(\$752,500)
Topeka Performance Center	(\$240,284)	(\$404,340)	(\$718,561)	(\$721,860)
Non Departmental - Hotel		(\$691,691)		(\$425,000)
Misc. Non - Departmental	(\$8,016,049)	(\$2,181,061)	(\$1,337,748)	(\$402,530)
Cemeteries	(\$369,696)	(\$222,535)	(\$295,000)	(\$295,000)
Franchise Fee Program	(\$100,000)	(\$100,000)	(\$180,000)	(\$180,010)
Equipment & Improv Nondept	(\$228,000)	\$60,000		
Total	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$3,876,900)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▼
<input type="checkbox"/> Expenses	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$3,876,900)
Personnel			\$1,774,863	\$3,154,048
Capital Outlay	(\$516,702)	(\$101,392)		\$0
Other Payments	(\$5,981,189)	(\$239,630)	(\$1,600,000)	(\$232,000)
Commodities	(\$2,559)	(\$313,539)		(\$425,000)
Contractual	(\$3,809,677)	(\$4,377,750)	(\$4,258,551)	(\$6,373,948)
Total	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$3,876,900)

Changes from 2024 Budget

→ See next page for itemized list of expenses for FY2025

MISC. NON-DEPARTMENTAL

Itemized List of 2025 Non-Departmental Expenses

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

- Cemeteries Contract: \$295,000
- TPAC Contract: \$150,000
- Franchise Fees Rebate with CRC: \$180,010
- Social Service Grants with United Way Administration: \$470,000
- Safe Streets: \$61,000
- Kansas Children's Services: \$60,000
- YWCA Northeast Kansas: \$20,000
- Housing & Credit Counseling: \$57,000
- SAVE: \$75,000
- SNCO Prisoner Care: \$1,100,000
- Hotel Operating Expenses: \$425,000
- Arts Connect: \$30,000
- Downtown Topeka Redevelopment Grant: \$150,000
- NOTO Funding: \$50,000
- Pocket Park Contract & Downtown Topeka Foundation Contract: \$102,350
- SAAS Fees: \$700,000
- Eviction Defense Contract: \$90,000
- Property Tax Rebate Program: \$300,000
- Utility Rebate Program: \$74,500
- WSU Fire Study: \$30,000
- Lawson License: \$460,000



FUNDS SUMMARY



FUNDS WITH DEPARTMENTAL BUDGET IMPACTS

Funds											
Department	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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$26,413,585	\$24,102,084	\$22,726,229	\$22,726,230

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$105,633,153	\$115,900,043	\$113,631,143	\$128,414,487
Sales Tax	\$37,623,100	\$39,013,156	\$42,082,474	\$40,569,000
Ad Valorem Tax	\$30,353,728	\$35,597,172	\$34,956,561	\$38,050,281
Franchise Fees	\$16,080,722	\$15,228,457	\$17,684,415	\$14,331,161
Miscellaneous	\$532,879	\$604,951	\$314,111	\$12,029,065
PILOTS	\$7,906,170	\$7,930,388	\$5,907,664	\$5,937,664
Fees For Service	\$4,165,986	\$4,378,649	\$4,110,068	\$4,426,854
Investments from Interest	\$823,131	\$4,761,336	\$550,000	\$4,335,000
Motor Vehicle	\$3,014,163	\$3,201,631	\$3,327,645	\$3,309,405
Licenses & Permits	\$1,627,712	\$1,719,408	\$1,236,488	\$1,781,757
Intergovernmental Revenue	\$1,377,713	\$1,447,474	\$1,441,068	\$1,492,050
Fines	\$1,287,105	\$1,233,003	\$1,235,000	\$1,275,000
Municipal Court	\$521,067	\$510,974	\$488,150	\$537,250
Special Assessments	\$319,677	\$273,444	\$297,500	\$340,000
<input type="checkbox"/> Expenses	(\$105,785,099)	(\$116,007,107)	(\$115,006,998)	(\$128,414,487)
Debt	(\$324,777)	(\$200,494)	(\$183,583)	\$0
Other Payments	(\$7,861,693)	(\$10,994,307)	(\$1,600,000)	(\$232,100)
Capital Outlay	(\$977,776)	(\$881,250)	(\$697,803)	(\$1,184,166)
Commodities	(\$3,185,188)	(\$3,611,597)	(\$3,419,832)	(\$4,222,418)
Contractual	(\$20,202,871)	(\$19,834,924)	(\$21,160,129)	(\$25,390,488)
Personnel	(\$73,232,794)	(\$80,484,535)	(\$87,945,650)	(\$97,385,315)
Total	(\$151,946)	(\$107,064)	(\$1,375,855)	\$1

101 - GENERAL FUND

Material Changes from FY24 Budget to FY 2025 Budget

Material Changes in Revenues

- **Property Valuation Increases are increasing at slower rate then in previous budgets:**
 - 2022** – 3.77% over 2021
 - 2023** – 8.78% over 2022
 - 2024** – 4.59% over 2023

- **General Fund Sales Tax Collections through 5 months are 1.70% in FY24 vs. FY23:**
 - 2022** – \$14,725,090
 - 2023** – \$15,907,955 (Increase of 8.03% to 2022)
 - 2024** – \$16,177,677 (Increase of 1.70% to 2023)

- **Franchise Fees are decreasing from prior years:**
 - 2022** – \$16,080,722
 - 2023** – \$15,228,457 (5.3% Decrease from 2022)
 - 2024** – Preliminary Projections \$14,801,063

Material Changes in Expenses

- Personnel Expense Increases = +\$9,215,725
- Hotel Operating Loss = +\$425,000
- SNCO Inmate Fees = +\$300,000
- SAAS Fees = +\$700,000
- Vehicle Requests = +\$486,363
- Engineering = +\$600,000

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
	\$15,374,383	\$15,374,383	\$0

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Revenues		\$11,706,274		\$0
Miscellaneous		\$11,706,274		\$0
▣ Expenses				(\$15,374,383)
Other Payments				(\$15,374,383)
Total		\$11,706,274		(\$15,374,383)

Notable Information

→ The City plans on using unassigned reserves to supplement the general fund operating budget for FY25 ; if the City raised the mill levy by1 it would leave \$ in the unassigned reserve \$763,000 if the City kept a 20% fund balance

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$115,606	\$99,364	\$80,117	\$62,026

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$183,098	\$178,715	\$204,361	\$184,920
Special Assessments	\$196,501	\$178,666	\$204,361	\$184,920
Investments from Interest	(\$13,403)	\$0		\$0
Miscellaneous		\$48		\$0
<input type="checkbox"/> Expenses	(\$215,312)	(\$194,957)	(\$223,608)	(\$203,011)
Contractual	(\$215,312)	(\$194,957)	(\$223,608)	(\$203,011)
Total	(\$32,214)	(\$16,242)	(\$19,247)	(\$18,091)

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$4,153	\$4,307	\$18,153	\$23,239

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▼				
<input type="checkbox"/> Revenues	\$400,680	\$369,551	\$416,707	\$384,333
Special Assessments	\$400,680	\$369,551	\$416,707	\$384,333
<input type="checkbox"/> Expenses	(\$398,833)	(\$369,397)	(\$402,861)	(\$379,247)
Contractual	(\$398,833)	(\$369,397)	(\$402,861)	(\$379,247)
Total	\$1,847	\$154	\$13,846	\$5,086

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
	\$7,644	\$7,644	\$7,644

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▼				
<input type="checkbox"/> Revenues		\$12,650	\$15,000	\$15,000
Special Assessments		\$13,050	\$15,000	\$15,000
Investments from Interest		(\$400)		\$0
<input type="checkbox"/> Expenses		(\$5,006)	(\$15,000)	(\$15,000)
Contractual		(\$5,006)	(\$15,000)	(\$15,000)
Total		\$7,644	\$0	\$0

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$258,004	\$240,324	\$202,323	\$157,323

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Revenues	\$27,907	\$26,332	\$25,000	\$25,000
Municipal Court	\$27,907	\$26,332	\$25,000	\$25,000
▣ Expenses	(\$40,816)	(\$44,013)	(\$63,000)	(\$70,000)
Contractual	(\$39,963)	(\$43,712)	(\$40,000)	(\$45,000)
Commodities	(\$854)		(\$3,000)	(\$5,000)
Capital Outlay		(\$302)	(\$20,000)	(\$20,000)
Total	(\$12,910)	(\$17,681)	(\$38,000)	(\$45,000)

Notable Information

→ No material changes in FY25 budget

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$47,986	\$204,062	\$204,062	\$204,062

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$688,856	\$723,737	\$720,534	\$746,025
Intergovernmental Revenue	\$688,856	\$723,737	\$720,534	\$746,025
<input type="checkbox"/> Expenses	(\$659,892)	(\$567,661)	(\$720,534)	(\$746,025)
Contractual	(\$659,892)	(\$567,661)	(\$720,534)	(\$746,025)
Total	\$28,964	\$156,076	\$0	\$0

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$106,321	\$7,470	\$117	\$16,374

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
☐ Revenues	\$27,581	\$16,936	\$25,000	\$22,000
Municipal Court	\$27,581	\$16,936	\$25,000	\$22,000
☐ Expenses	(\$103,797)	(\$115,786)	(\$32,354)	(\$5,743)
Personnel	(\$99,198)	(\$111,532)	(\$26,010)	\$0
Contractual	(\$927)	(\$1,179)	(\$1,743)	(\$1,143)
Commodities	(\$3,672)	(\$3,075)	(\$4,600)	(\$4,600)
Total	(\$76,216)	(\$98,850)	(\$7,354)	\$16,257

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$1,759,823	\$1,671,660	\$1,258,010	\$895,533

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
Revenues	\$532,216	\$375,587	\$163,850	\$189,000
Municipal Court	\$21,068	\$20,439	\$25,000	\$20,000
Miscellaneous	\$388,246	\$169,598	\$15,000	\$20,000
Licenses & Permits	\$14,500	\$17,500	\$14,500	\$17,500
Investments from Interest	\$9,331	\$53,076	\$9,100	\$36,500
Intergovernmental Revenue	\$256	\$24,750	\$250	\$5,000
Fines	\$98,816	\$90,223	\$100,000	\$90,000
Expenses	(\$444,611)	(\$463,750)	(\$577,500)	(\$551,477)
Contractual	(\$326,466)	(\$332,853)	(\$536,911)	(\$518,588)
Commodities	(\$15,658)	(\$29,720)	(\$40,589)	(\$32,889)
Capital Outlay	(\$102,486)	(\$101,176)		\$0
Total	\$87,605	(\$88,163)	(\$413,650)	(\$362,477)

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$3,095,125	\$3,244,561	\$2,830,918	\$2,354,104

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$920,369	\$1,153,167	\$1,015,862	\$1,059,376
PILOTS	\$3,797	\$4,220	\$1,000	\$3,000
Motor Vehicle	\$80,075	\$85,626	\$82,148	\$79,229
Miscellaneous	\$1,125		\$2,000	\$0
Investments from Interest	\$24,163	\$183,099		\$0
Ad Valorem Tax	\$811,209	\$880,221	\$930,714	\$977,147
<input type="checkbox"/> Expenses	(\$719,792)	(\$1,015,460)	(\$1,429,504)	(\$1,536,190)
Personnel	(\$555,822)	(\$706,582)	(\$680,635)	(\$773,301)
Contractual	(\$161,229)	(\$304,940)	(\$743,369)	(\$755,890)
Commodities	(\$2,741)	(\$3,938)	(\$5,500)	(\$7,000)
Total	\$200,576	\$137,707	(\$413,643)	(\$476,814)

Notable Information

→ Moved .75 FTEs to be paid out of the special liability fund from the general fund for FY25

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$52,114	\$52,114	\$803,528	\$1,758,033

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$2,029,030	\$2,347,597	\$2,716,457	\$2,972,974
Transient Guest Tax	\$2,029,030	\$2,347,597	\$2,716,457	\$2,972,974
<input type="checkbox"/> Expenses	(\$2,029,030)	(\$2,347,597)	(\$1,965,043)	(\$2,018,469)
Other Payments	(\$198,053)	(\$229,148)	(\$200,000)	(\$236,022)
Contractual	(\$1,830,977)	(\$2,118,449)	(\$1,765,043)	(\$1,782,447)
Total	\$0	\$0	\$751,414	\$954,505

Notable Information

→ No material changes in FY25 budget

272 - TRANSIENT GUEST TAXES SS

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$336,772	\$531,490	\$784,706	\$1,093,372

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▼				
<input type="checkbox"/> Revenues	\$414,462	\$478,031	\$551,913	\$602,920
Transient Guest Tax	\$414,462	\$478,031	\$551,913	\$602,920
<input type="checkbox"/> Expenses	(\$282,044)	(\$283,313)	(\$298,697)	(\$294,254)
Contractual	(\$282,044)	(\$283,313)	(\$298,697)	(\$294,254)
Total	\$132,418	\$194,718	\$253,217	\$308,666

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$76,672	\$66,064	\$217,164	\$314,575

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Revenues	\$396,105	\$458,296	\$530,304	\$580,381
Transient Guest Tax	\$396,105	\$458,296	\$530,304	\$580,381
▣ Expenses	(\$331,762)	(\$468,903)	(\$379,205)	(\$482,970)
Contractual	(\$331,762)	(\$468,903)	(\$379,205)	(\$482,970)
Total	\$64,343	(\$10,608)	\$151,099	\$97,411

Notable Information

→ No material changes in FY25 budget

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$12,211,568	\$14,061,411	\$11,225,232	\$9,186,750

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$18,563,934	\$19,845,593	\$18,806,550	\$19,716,324
Sales Tax	\$18,385,654	\$19,142,062	\$18,806,550	\$19,716,324
Investments from Interest	\$106,397	\$703,531		\$0
Miscellaneous	\$71,882			\$0
<input type="checkbox"/> Expenses	(\$17,813,755)	(\$18,964,469)	(\$21,642,729)	(\$21,754,806)
Capital Outlay		(\$290)		(\$1,000)
Contractual	(\$17,813,755)	(\$18,964,179)	(\$21,642,729)	(\$21,753,806)
Total	\$750,179	\$881,124	(\$2,836,179)	(\$2,038,482)

Notable Information

→ Project concepts that are beginning include SW Huntoon St. - Gage Blvd. to Harrison St. and SW Topeka Blvd. -15th - 21st St.

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$2,169,764	\$3,400,417	\$1,150,417	\$535,417

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$1,633,664	\$1,730,053	\$1,500,000	\$1,600,000
Miscellaneous	\$5,594			\$0
Investments from Interest	\$19,624	\$187,339		\$0
Intergovernmental Revenue	\$1,608,446	\$1,542,714	\$1,500,000	\$1,600,000
<input type="checkbox"/> Expenses	(\$2,855,342)	(\$499,400)	(\$3,750,000)	(\$2,215,000)
Other Payments	(\$2,857,698)	(\$499,400)	(\$3,750,000)	(\$2,215,000)
Contractual	\$2,356			\$0
Total	(\$1,221,678)	\$1,230,653	(\$2,250,000)	(\$615,000)

Notable Information

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

→ This budget will amend the 2024 Traffic Signal Replacement Program and the 2023 Infill Sidewalk Program from GO Bonds as a funding source to FFE

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$3,661,858	\$4,404,731	\$5,520,565	\$6,323,395

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$1,834,747	\$2,195,924	\$1,920,000	\$1,930,000
Investments from Interest	(\$802)	\$182,757	\$20,000	\$30,000
Fees For Service	\$1,835,549	\$2,013,167	\$1,900,000	\$1,900,000
<input type="checkbox"/> Expenses	(\$1,582,707)	(\$1,492,940)	(\$804,166)	(\$1,127,170)
Personnel	(\$1,534,301)	(\$1,475,346)	(\$786,996)	(\$1,110,000)
Other Payments	(\$30,689)			
Contractual	(\$17,717)	(\$17,594)	(\$17,170)	(\$17,170)
Total	\$252,040	\$702,983	\$1,115,834	\$802,830

Notable Information

→ No material changes in FY25 budget

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$29,711	\$29,711	\$12,930	\$0

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses			(\$16,781)	(\$12,930)
Contractual			(\$16,781)	(\$12,930)
Total			(\$16,781)	(\$12,930)

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$4,042,978	\$3,589,181	\$604,635	\$535,234

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$5,516,254	\$5,698,242	\$5,224,260	\$8,204,250
Miscellaneous	\$44,784	\$28,769	\$30,000	\$3,025,000
Investments from Interest	\$26,354	\$170,955		\$0
Intergovernmental Revenue	\$5,445,116	\$5,498,518	\$5,194,260	\$5,179,250
<input type="checkbox"/> Expenses	(\$5,182,332)	(\$6,165,267)	(\$8,208,806)	(\$8,273,652)
Personnel	(\$2,866,615)	(\$3,257,167)	(\$4,470,695)	(\$4,553,507)
Other Payments		(\$500,000)		\$0
Contractual	(\$1,562,113)	(\$1,449,995)	(\$2,012,323)	(\$2,148,045)
Commodities	(\$753,604)	(\$758,158)	(\$1,425,788)	(\$1,572,100)
Capital Outlay		(\$199,947)	(\$300,000)	\$0
Total	\$333,922	(\$467,025)	(\$2,984,546)	(\$69,402)

Notable Information

→ The Special Highway Tax is projected to be over encumbered in 2025 due to flat revenue vs. rising commodity and personnel cost. Staff is actively looking for ways to make transfers into the funds to plug the deficit and/or cut costs to lower the deficit in order to keep the fund balance positive. Three million will be transferred into the fund from the Citywide Half-Cent Sales Tax.

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$33,322,579	\$35,422,592	\$29,204,482	\$18,593,629

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$18,817,864	\$21,053,623	\$21,442,018	\$20,511,907
Sales Tax	\$18,811,505	\$19,506,578	\$21,262,018	\$20,481,907
Miscellaneous	\$23,789	\$25,615	\$30,000	\$30,000
Investments from Interest	(\$17,429)	\$1,521,235	\$150,000	\$0
Fees For Service		\$195		\$0
<input type="checkbox"/> Expenses	(\$8,986,051)	(\$17,440,245)	(\$27,660,128)	(\$31,122,760)
Personnel	(\$129,391)	(\$291,039)	(\$183,254)	(\$623,049)
Other Payments				(\$3,000,000)
Contractual	(\$8,725,535)	(\$16,965,940)	(\$25,614,474)	(\$27,209,710)
Commodities	(\$150,383)	(\$183,266)	(\$1,842,400)	(\$270,000)
Capital Outlay	\$19,258		(\$20,000)	(\$20,000)
Total	\$9,831,813	\$3,613,378	(\$6,218,110)	(\$10,610,853)

Notable Information

→ Projects the 50/50 Sidewalk Program, 2025 Pavement Management Program, 2025 Alley Repair Program, 2025 Curb and Gutter Program, and 2025 Street Lighting Program

299 - AFFORDABLE HOUSING TRUST

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$750,000	\$999,800	\$999,800	\$0

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Revenues	\$498,192	\$249,800		
Miscellaneous	\$498,192	\$249,800		
▣ Expenses				(\$999,800)
Other Payments				(\$999,800)
Total	\$498,192	\$249,800		(\$999,800)

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$13,496,490	\$15,301,137	\$14,080,298	\$16,018,964

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$38,862,493	\$22,377,973	\$20,067,773	\$20,682,399
Special Assessments	\$3,087,662	\$3,317,495	\$3,230,000	\$3,230,000
Sales Tax	\$131,960	\$217,894	\$143,964	\$144,000
PILOTS	\$77,145	\$66,432	\$75,000	\$75,000
Motor Vehicle	\$1,638,236	\$1,739,899	\$1,294,252	\$1,248,264
Miscellaneous	\$17,071,261	\$1,977,346	\$238,869	\$240,000
Investments from Interest	\$43,484	\$749,277	\$125,000	\$125,000
Intergovernmental Revenue	\$323,225	\$413,881	\$270,000	\$250,000
Ad Valorem Tax	\$16,489,520	\$13,895,751	\$14,690,687	\$15,370,135
<input type="checkbox"/> Expenses	(\$37,675,794)	(\$20,558,785)	(\$21,288,611)	(\$18,743,733)
Debt	(\$37,487,439)	(\$20,343,399)	(\$21,148,611)	(\$18,518,733)
Contractual	(\$188,355)	(\$215,385)	(\$140,000)	(\$225,000)
Total	\$1,186,699	\$1,819,189	(\$1,220,838)	\$1,938,666

Notable Information

- 2025 Bonded Projects includes 2025 - 2027 Fire Fleet Replacements, 2023-2024 DREAMS Projects, 2023-2024 Neighborhood Infrastructure, and new curb and gutter on 21st to 29th on Topeka Blvd.
- Debt Service Fund Mill Levy is flat at 10.717

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$271,506	(\$35)	(\$35)	(\$35)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$1,252,020)	(\$424,117)	(\$850,000)	(\$901,000)
Contractual	(\$845,124)	(\$421,917)	(\$600,000)	(\$650,000)
Other Payments	(\$406,896)	(\$2,200)	(\$250,000)	(\$251,000)
<input type="checkbox"/> Revenues	\$982,584	\$693,518	\$850,000	\$901,000
Ad Valorem Tax	\$982,584	\$693,518	\$850,000	\$901,000
Total	(\$269,436)	\$269,401	\$0	\$0

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$43,352	\$40,025	\$50,837	\$46,327

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
☐ Revenues	\$1,507,664	\$1,549,377	\$1,487,182	\$1,615,321
Sales Tax	\$1,507,664	\$1,549,377	\$1,487,182	\$1,615,321
☐ Expenses	(\$1,535,344)	(\$1,696,219)	(\$1,476,370)	(\$1,619,831)
Contractual	(\$1,535,344)	(\$1,696,219)	(\$1,476,370)	(\$1,619,831)
Total	(\$27,679)	(\$146,841)	\$10,812	(\$4,510)

Notable Information

→ No material changes in FY25 budget

407 - EASTEGATE RHID

The Kansas Reinvestment Housing Incentive District (RHID) program was 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
			\$0

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▼				
☐ Revenues				\$50,000
Ad Valorem Tax				\$50,000
☐ Expenses				(\$50,000)
Other Payments				(\$50,000)
Total				\$0

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
	\$0	\$0	\$0

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$5,536,121	\$5,983,690	\$6,289,534	\$6,658,710
PILOTS	\$23,450	\$26,027		\$25,000
Motor Vehicle	\$500,792	\$528,836	\$507,066	\$514,923
Ad Valorem Tax	\$5,011,878	\$5,428,826	\$5,782,468	\$6,118,787
<input type="checkbox"/> Expenses	(\$5,536,121)	(\$5,983,690)	(\$6,289,534)	(\$6,658,710)
Contractual	(\$5,536,121)	(\$5,983,690)	(\$6,289,534)	(\$6,658,710)
Total	(\$0)	\$0	\$0	\$0

Notable Information

→ Topeka Metro is keeping their mill levy flat @ 4.20 compared to last year

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$4,656,989	\$4,798,094	\$4,050,997	\$3,048,233

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$2,519,410	\$3,190,720	\$2,332,320	\$2,461,570
Fees For Service	\$2,293,264	\$2,183,530	\$2,075,320	\$2,222,570
Miscellaneous	\$27,934	\$730,043	\$22,000	\$14,000
Fines	\$189,460	\$194,980	\$235,000	\$225,000
Investments from Interest	\$8,752	\$82,167		\$0
<input type="checkbox"/> Expenses	(\$3,376,896)	(\$2,841,272)	(\$3,079,418)	(\$3,464,334)
Commodities	(\$25,076)	(\$24,303)	(\$173,028)	(\$39,230)
Capital Outlay	(\$164,090)	(\$98,144)	(\$67,796)	(\$84,300)
Debt	(\$634,763)	(\$124,749)	(\$815,622)	(\$620,603)
Other Payments	(\$728,282)	(\$659,196)		(\$659,196)
Personnel	(\$612,730)	(\$708,642)	(\$691,715)	(\$659,461)
Contractual	(\$1,211,955)	(\$1,226,237)	(\$1,331,257)	(\$1,401,545)
Total	(\$857,487)	\$349,448	(\$747,098)	(\$1,002,764)

Notable Information

→ No material changes in FY25 budget

613 - INFORMATION TECHNOLOGY

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$555,103	(\$439,115)	(\$404,764)	(\$99,954)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$4,114,169	\$4,134,913	\$6,005,081	\$7,039,278
Fees For Service	\$4,055,840	\$4,099,793	\$5,970,730	\$7,004,927
Franchise Fees	\$34,352	\$34,552	\$34,351	\$34,351
Miscellaneous	\$23,977	\$568		\$0
<input type="checkbox"/> Expenses	(\$4,639,802)	(\$5,295,593)	(\$5,970,730)	(\$6,734,468)
Debt	(\$413,089)			
Other Payments	(\$3,421)	(\$3,421)		\$0
Commodities	(\$48,090)	(\$22,641)	(\$77,638)	(\$76,060)
Capital Outlay		(\$46,902)		\$0
Personnel	(\$1,888,085)	(\$2,075,887)	(\$2,822,067)	(\$3,158,763)
Contractual	(\$2,287,118)	(\$3,146,743)	(\$3,071,025)	(\$3,499,645)
Total	(\$525,634)	(\$1,160,680)	\$34,352	\$304,810

Notable Information

→ Fund balance is negative because of unfunded pension liability

614 - FLEET FUND

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
(\$795,776)	(\$317,521)	(\$1,434,615)	(\$2,071,172)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$2,034,721	\$2,554,209	\$2,817,180	\$3,039,000
Miscellaneous	\$997	\$216,163		\$0
Fees For Service	\$2,033,724	\$2,338,046	\$2,817,180	\$3,039,000
<input type="checkbox"/> Expenses	(\$2,212,264)	(\$2,431,674)	(\$3,934,274)	(\$3,675,557)
Personnel	(\$1,718,691)	(\$1,757,573)	(\$1,906,960)	(\$2,013,155)
Other Payments	(\$56,068)	(\$228,015)		\$0
Debt	(\$1,641)			
Contractual	(\$349,688)	(\$463,747)	(\$838,570)	(\$670,059)
Commodities	(\$61,455)	(\$57,012)	(\$88,744)	(\$92,344)
Capital Outlay	(\$24,722)	\$74,672	(\$1,100,000)	(\$900,000)
Total	(\$177,543)	\$122,536	(\$1,117,094)	(\$636,557)

Notable Information

→ Fund balance is negative because of unfunded pension liability

615 - FACILITIES FUND

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
(\$1,999,663)	(\$3,231,892)	(\$3,135,508)	(\$3,134,675)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$3,645,790	\$1,440,838	\$3,753,679	\$3,520,000
Miscellaneous	\$2,304,219	\$11,821		\$0
Fees For Service	\$1,341,571	\$1,429,017	\$3,753,679	\$3,520,000
<input type="checkbox"/> Expenses	(\$4,458,695)	(\$3,052,773)	(\$3,657,295)	(\$3,519,166)
Personnel	(\$661,248)	(\$1,099,299)	(\$1,064,199)	(\$1,093,754)
Other Payments	\$54,765	\$42,300		\$39,500
Contractual	(\$3,750,096)	(\$1,897,459)	(\$2,433,096)	(\$2,385,413)
Commodities	(\$169,106)	(\$138,740)	(\$160,000)	(\$79,500)
Capital Outlay	\$66,990	\$40,425		
Total	(\$812,904)	(\$1,611,935)	\$96,384	\$834

Notable Information

→ Fund balance is negative because of unfunded pension liability

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$63,161,410	\$70,630,964	\$69,588,804	\$68,205,526

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$45,790,293	\$55,462,390	\$51,551,802	\$55,145,100
Miscellaneous	\$2,039,213	\$6,959,914	\$1,251,500	\$1,242,600
Investments from Interest	\$214,424	\$1,877,735	\$625,500	\$625,500
Fees For Service	\$43,536,656	\$46,624,741	\$49,674,802	\$53,277,000
<input type="checkbox"/> Expenses	(\$45,240,555)	(\$43,987,480)	(\$52,593,962)	(\$56,528,377)
Personnel	(\$7,860,171)	(\$8,444,351)	(\$10,892,607)	(\$11,604,432)
Other Payments	(\$12,513,923)	(\$11,183,181)	(\$9,124,425)	(\$8,007,100)
Debt	(\$5,740,376)	(\$3,500,979)	(\$10,704,226)	(\$13,592,479)
Contractual	(\$11,871,956)	(\$11,633,998)	(\$12,284,960)	(\$12,816,876)
Commodities	(\$7,630,379)	(\$9,553,671)	(\$9,187,745)	(\$10,107,490)
Capital Outlay	\$376,249	\$328,700	(\$400,000)	(\$400,000)
Total	\$549,737	\$11,474,910	(\$1,042,160)	(\$1,383,277)

Notable Information

→ Commodities budget increase of approximately 10% is driven by an Increase in water quality testing and inflation in prices of lab supplies and materials used for water treatment and distribution.

→ Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$28,586,871	\$29,292,591	\$26,442,319	\$25,022,100

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$10,207,830	\$11,950,661	\$10,857,900	\$11,307,000
Miscellaneous	\$522,389	\$556,508		\$0
Investments from Interest	\$40,151	\$879,210	\$115,900	\$116,000
Fees For Service	\$9,645,289	\$10,514,944	\$10,742,000	\$11,191,000
<input type="checkbox"/> Expenses	(\$10,587,615)	(\$10,884,107)	(\$13,708,172)	(\$12,727,220)
Personnel	(\$1,487,041)	(\$1,765,598)	(\$2,347,212)	(\$2,453,053)
Other Payments	(\$5,293,869)	(\$5,515,186)	(\$6,275,991)	(\$4,786,200)
Debt	(\$1,039,191)	(\$637,698)	(\$2,188,192)	(\$2,567,519)
Contractual	(\$2,646,036)	(\$3,132,486)	(\$2,323,441)	(\$2,361,487)
Commodities	(\$254,352)	(\$313,485)	(\$223,335)	(\$258,961)
Capital Outlay	\$132,874	\$480,346	(\$350,000)	(\$300,000)
Total	(\$379,785)	\$1,066,554	(\$2,850,272)	(\$1,420,220)

Notable Information

→ Debt and Other Payments budgets are linked to existing debt, anticipated debt service revenue bonds, and capital cash transfers (\$379,000)

→ Commodities increase (\$35,000)

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$102,828,457	\$99,759,346	\$92,986,813	\$93,583,730

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$35,341,768	\$39,931,521	\$39,094,550	\$41,708,225
Special Assessments	\$85,074	\$72,884	\$40,000	\$65,000
Miscellaneous	\$1,525,040	\$1,900,403	\$4,000	\$4,300
Licenses & Permits	\$71,096	\$70,232	\$126,000	\$70,000
Investments from Interest	(\$23,724)	\$2,817,730	\$541,000	\$540,000
Fees For Service	\$33,684,282	\$35,070,272	\$38,383,550	\$41,028,925
<input type="checkbox"/> Expenses	(\$40,010,261)	(\$41,847,637)	(\$45,867,083)	(\$41,111,308)
Personnel	(\$4,811,924)	(\$5,401,479)	(\$6,397,876)	(\$6,959,796)
Other Payments	(\$18,190,617)	(\$18,443,849)	(\$17,915,584)	(\$7,864,110)
Debt	(\$3,701,125)	(\$3,349,036)	(\$8,813,347)	(\$11,724,199)
Contractual	(\$12,228,480)	(\$12,595,048)	(\$10,366,591)	(\$11,673,653)
Commodities	(\$1,786,556)	(\$2,137,414)	(\$2,073,685)	(\$2,539,551)
Capital Outlay	\$708,440	\$79,189	(\$300,000)	(\$350,000)
Total	(\$4,668,493)	(\$1,916,115)	(\$6,772,533)	\$596,917

Notable Information

→ Increase of approximately 13% in the contractual budget and 22% increase in commodities for wastewater are a result of shifting of WPC SCADA operations from the Capital Improvement Program to the operations budget and transitioning to a predictive budgeting practice for Shawnee County Wastewater Treatment based on historical costs. Shawnee County expenses are billed back to the County.

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$1,061,272	\$1,127,111	\$1,044,913	\$1,105,072

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$2,524,821	\$2,790,030	\$2,727,445	\$3,000,000
Miscellaneous	\$78,644	\$55,801		\$0
Investments from Interest	\$5,255	\$48,528		\$0
Fees For Service	\$2,440,921	\$2,685,700	\$2,727,445	\$3,000,000
<input type="checkbox"/> Expenses	(\$2,153,715)	(\$2,724,191)	(\$2,809,643)	(\$2,939,841)
Contractual	(\$2,152,675)	(\$2,722,617)	(\$2,809,643)	(\$2,939,841)
Commodities	(\$1,040)	(\$1,574)		\$0
Total	\$371,106	\$65,839	(\$82,198)	\$60,159

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$8,375,965	\$10,136,724	\$10,984,159	\$11,696,165

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$2,574,965	\$3,628,868	\$3,196,224	\$3,146,224
Miscellaneous	\$58,523	\$103,191	\$50,000	\$0
Investments from Interest	\$78,123	\$648,211		\$0
Fees For Service	\$2,438,319	\$2,877,465	\$3,146,224	\$3,146,224
<input type="checkbox"/> Expenses	(\$1,356,252)	(\$2,106,426)	(\$2,348,789)	(\$2,434,218)
Personnel	(\$166,069)	(\$380,569)	(\$205,261)	(\$289,194)
Contractual	(\$1,188,353)	(\$1,723,317)	(\$2,143,528)	(\$2,140,023)
Commodities	(\$1,830)	(\$2,539)		(\$5,000)
Total	\$1,218,713	\$1,522,442	\$847,435	\$712,006

Notable Information

→ No material changes in FY25 budget

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$5,451,331	\$3,995,373	\$3,995,373	\$2,483,914

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Revenues	\$12,085,703	\$13,363,020	\$16,174,143	\$16,146,000
Miscellaneous	\$5,583	\$9,315	\$5,000	\$5,000
Investments from Interest	\$52,312	\$283,925	\$30,000	\$0
Fees For Service	\$12,027,807	\$13,069,780	\$16,139,143	\$16,141,000
<input checked="" type="checkbox"/> Expenses	(\$13,667,625)	(\$15,070,873)	(\$16,174,142)	(\$17,657,460)
Personnel	(\$167,754)	(\$293,695)	(\$183,472)	(\$250,789)
Contractual	(\$13,496,582)	(\$14,773,488)	(\$15,988,171)	(\$17,402,771)
Commodities	(\$3,289)	(\$3,689)	(\$2,500)	(\$3,900)
Total	(\$1,581,922)	(\$1,707,853)	\$1	(\$1,511,460)

Notable Information

→ Health Insurance increases expected to be 14.5% for this budget cycle

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$398,881	\$421,764	\$429,764	\$427,764

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▼				
<input type="checkbox"/> Revenues	\$3,059	\$22,883	\$10,000	\$0
Investments from Interest	\$3,059	\$22,883	\$10,000	\$0
<input type="checkbox"/> Expenses			(\$2,000)	(\$2,000)
Contractual			(\$2,000)	(\$2,000)
Total	\$3,059	\$22,883	\$8,000	(\$2,000)

Notable Information

→ No material changes in FY25 budget

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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$349,505	\$428,721	\$428,844	\$428,967

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$74,731	\$101,209	\$81,565	\$81,565
Investments from Interest	\$2,698	\$23,380		\$0
Fees For Service	\$72,033	\$77,829	\$81,565	\$81,565
<input type="checkbox"/> Expenses	(\$27,888)	(\$21,993)	(\$81,442)	(\$81,442)
Contractual	(\$27,888)	(\$21,993)	(\$81,442)	(\$81,442)
Total	\$46,843	\$79,216	\$123	\$123

Notable Information

→ No material changes in FY25 budget

720 - PUBLIC HEALTH FUND

This is a special revenue fund established in 2020 to account for revenue and expenses related to the COVID-19 public health emergency along with other federal stimulus support.

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$775,307	\$1,066,415	\$1,066,415	\$1,066,415

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$8,364,669	\$16,745,806		
Investments from Interest	\$404,079	\$1,557,479		
Intergovernmental Revenue	\$7,960,590	\$15,188,327		
<input type="checkbox"/> Expenses	(\$10,387,187)	(\$15,735,578)		
Personnel	(\$1,858,724)	(\$134,580)		
Contractual	(\$5,326,054)	(\$14,830,210)		
Commodities	(\$12,030)	(\$22,514)		
Capital Outlay	(\$3,190,378)	(\$748,275)		
Total	(\$2,022,518)	\$1,010,228		

Notable Information

→ No material changes in FY25 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

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$28,585	\$391,131	\$362,546	(\$0)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$30,785	\$369,146		\$0
Investments from Interest	\$175	\$21,483		\$0
Intergovernmental Revenue	\$30,610	\$347,664		\$0
<input type="checkbox"/> Expenses	(\$2,200)	(\$6,600)	(\$28,585)	(\$362,546)
Contractual	(\$2,200)	(\$6,600)	(\$28,585)	(\$362,546)
Total	\$28,585	\$362,546	(\$28,585)	(\$362,546)

Notable Information

→ No material changes in FY25 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.

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$1,038,355	\$1,038,355	\$538,355	(\$0)

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
☐ Revenues	\$1,038,355	\$500,000		\$0
Miscellaneous	\$1,038,355	\$500,000		\$0
☐ Expenses		(\$500,000)	(\$500,000)	(\$538,355)
Other Payments		(\$500,000)		\$0
Contractual			(\$500,000)	(\$538,355)
Total	\$1,038,355	\$0	(\$500,000)	(\$538,355)

Notable Information

→ No material changes in FY25 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
2025	\$15,871,675.30	\$2,969,541.93	\$18,841,217.23	\$97,634,700.54
2026	\$14,284,934.85	\$2,436,696.50	\$16,721,631.35	\$83,349,765.69
2027	\$13,159,633.47	\$1,955,748.37	\$15,115,381.84	\$70,190,132.22
2028	\$12,288,834.15	\$1,592,002.15	\$13,880,836.30	\$57,901,298.07
2029	\$11,601,939.04	\$1,341,555.07	\$12,943,494.11	\$46,299,359.03
2030	\$11,485,960.98	\$1,116,856.92	\$12,602,817.90	\$34,813,398.05
2031	\$9,088,281.44	\$893,368.10	\$9,981,649.54	\$25,725,116.61
2032	\$6,854,094.08	\$690,547.82	\$7,544,641.90	\$18,871,022.53
2033	\$5,985,422.82	\$523,470.50	\$6,508,893.32	\$12,885,599.71
2034	\$4,426,751.55	\$373,880.76	\$4,800,632.31	\$8,458,848.16
2035	\$2,913,847.86	\$266,020.74	\$3,179,868.60	\$5,545,000.30
2036	\$2,450,000.00	\$186,600.00	\$2,636,600.00	\$3,095,000.00
2037	\$1,765,000.00	\$113,450.00	\$1,878,450.00	\$1,330,000.00
2038	\$395,000.00	\$53,200.00	\$448,200.00	\$935,000.00
2039	\$175,000.00	\$37,400.00	\$212,400.00	\$760,000.00
2040	\$180,000.00	\$30,400.00	\$210,400.00	\$580,000.00
2041	\$185,000.00	\$23,200.00	\$208,200.00	\$395,000.00
2042	\$195,000.00	\$15,800.00	\$210,800.00	\$200,000.00
2043	\$200,000.00	\$8,000.00	\$208,000.00	\$0.00

DEBT SCHEDULES

Utilities Debt Service Schedule: Water Fund 621

Year	Principal	Interest	Total	Balance
2025	\$253,317.46	\$41,203.86	\$294,521.32	\$2,263,948.66
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
2025	\$490,007.24	\$130,595.57	\$620,602.81	\$4,431,351.10
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

Date	Principal	Interest	Total	Debt Service Remaining at 12/31
				355,200,000.00
2/1/2025	\$0.00	\$5,828,557.53	\$5,828,557.53	
8/1/2025	\$15,390,000.00	\$5,811,664.86	\$21,201,664.86	343,205,000.00
2/1/2026	\$0.00	\$5,540,182.53	\$5,540,182.53	
8/1/2026	\$15,895,000.00	\$5,540,182.53	\$21,435,182.53	327,310,000.00
2/1/2027	\$0.00	\$5,251,207.53	\$5,251,207.53	
8/1/2027	\$15,970,000.00	\$5,232,557.57	\$21,202,557.57	311,340,000.00
2/1/2028	\$0.00	\$4,974,251.28	\$4,974,251.28	
8/1/2028	\$16,010,000.00	\$4,974,251.28	\$20,984,251.28	295,330,000.00
2/1/2029	\$0.00	\$4,699,670.03	\$4,699,670.03	
8/1/2029	\$13,730,000.00	\$4,679,092.72	\$18,409,092.72	281,600,000.00
2/1/2030	\$0.00	\$4,470,938.79	\$4,470,938.79	
8/1/2030	\$13,765,000.00	\$4,470,938.79	\$18,235,938.79	267,835,000.00
2/1/2031	\$0.00	\$4,285,388.78	\$4,285,388.78	
8/1/2031	\$14,045,000.00	\$4,262,714.06	\$18,307,714.06	253,790,000.00
2/1/2032	\$0.00	\$4,047,895.03	\$4,047,895.03	
8/1/2032	\$13,400,000.00	\$4,047,895.03	\$17,447,895.03	240,390,000.00
2/1/2033	\$0.00	\$3,827,804.40	\$3,827,804.40	
8/1/2033	\$13,820,000.00	\$3,802,805.52	\$17,622,805.52	226,570,000.00
2/1/2034	\$0.00	\$3,634,028.78	\$3,634,028.78	
8/1/2034	\$12,300,000.00	\$3,634,028.78	\$15,934,028.78	214,270,000.00
2/1/2035	\$0.00	\$3,444,223.14	\$3,444,223.14	
8/1/2035	\$12,335,000.00	\$3,416,673.35	\$15,751,673.35	201,935,000.00
2/1/2036	\$0.00	\$3,254,439.39	\$3,254,439.39	
8/1/2036	\$11,890,000.00	\$3,254,439.39	\$15,144,439.39	190,045,000.00
2/1/2037	\$0.00	\$3,072,230.64	\$3,072,230.64	
8/1/2037	\$12,055,000.00	\$3,047,923.34	\$15,102,923.34	177,990,000.00
2/1/2038	\$0.00	\$2,897,826.26	\$2,897,826.26	
8/1/2038	\$12,155,000.00	\$2,897,826.26	\$15,052,826.26	165,835,000.00

DEBT SCHEDULES

Combined Utilities Debt: Revenue Bond Amortization Schedule Continued

Date	Principal	Interest	Total	Debt Service Remaining at 12/31
2/1/2039	\$0.00	\$2,719,682.52	\$2,719,682.52	
8/1/2039	\$12,415,000.00	\$2,693,379.84	\$15,108,379.84	153,420,000.00
2/1/2040	\$0.00	\$2,536,873.75	\$2,536,873.75	
8/1/2040	\$12,795,000.00	\$2,536,873.75	\$15,331,873.75	140,625,000.00
2/1/2041	\$0.00	\$2,345,700.63	\$2,345,700.63	
8/1/2041	\$12,385,000.00	\$2,317,266.53	\$14,702,266.53	128,240,000.00
2/1/2042	\$0.00	\$2,150,356.88	\$2,150,356.88	
8/1/2042	\$12,730,000.00	\$2,150,356.88	\$14,880,356.88	115,510,000.00
2/1/2043	\$0.00	\$1,946,733.76	\$1,946,733.76	
8/1/2043	\$13,130,000.00	\$1,915,986.83	\$15,045,986.83	102,380,000.00
2/1/2044	\$0.00	\$1,736,246.89	\$1,736,246.89	
8/1/2044	\$13,560,000.00	\$1,736,246.89	\$15,296,246.89	88,820,000.00
2/1/2045	\$0.00	\$1,517,841.88	\$1,517,841.88	
8/1/2045	\$13,300,000.00	\$1,483,561.95	\$14,783,561.95	75,520,000.00
2/1/2046	\$0.00	\$1,301,480.63	\$1,301,480.63	
8/1/2046	\$13,735,000.00	\$1,301,480.63	\$15,036,480.63	61,785,000.00
2/1/2047	\$0.00	\$1,077,281.26	\$1,077,281.26	
8/1/2047	\$12,960,000.00	\$1,040,101.80	\$14,000,101.80	48,825,000.00
2/1/2048	\$0.00	\$863,550.00	\$863,550.00	
8/1/2048	\$12,440,000.00	\$863,550.00	\$13,303,550.00	36,385,000.00
2/1/2049	\$0.00	\$655,656.25	\$655,656.25	0.00
8/1/2049	\$10,265,000.00	\$614,073.64	\$10,879,073.64	26,120,000.00
2/1/2050	\$0.00	\$492,075.00	\$492,075.00	
8/1/2050	\$9,425,000.00	\$492,075.00	\$9,917,075.00	16,695,000.00
2/1/2051	\$0.00	\$340,312.50	\$340,312.50	
8/1/2051	\$6,695,000.00	\$293,786.80	\$6,988,786.80	10,000,000.01

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.

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
101 - GENERAL	780.67	791.57	803.32	802.35
10101 - CITY COUNCIL	10.00	10.00	10.00	11.00
1010110 - CITY COUNCIL	10.00	10.00	10.00	11.00
COUNCIL MEMBER	9.00	9.00	9.00	9.00
SENIOR EXECUTIVE ASSISTANT	1.00	1.00	1.00	2.00
10102 - CITY MANAGER	11.00	13.00	17.00	20.60
1010210 - CITY MANAGER	11.00	13.00	13.00	15.00
ADMINISTRATIVE OFFICER	2.00	2.00	2.00	3.00
ASSISTANT CITY MANAGER				1.00
CHIEF OF STAFF	1.00	1.00		
CITY CLERK	1.00	1.00	1.00	1.00
CITY MANAGER	1.00	1.00	1.00	1.00
COMMUNICATIONS & PRODUCTION MANAGER				1.00
DEI OFFICER		1.00		
DEPUTY CITY MANAGER			1.00	1.00
DIV DIRC OF COMMUNICATIONS & MEDIA RELATIONS		1.00	1.00	1.00
EMERGENCY MANAGEMENT OFFICER				1.00
Employee Investigator		1.00		
INDEPENDENT POLICE AUDITOR	1.00			
LANGUAGE ACCESS COORDINATOR			1.00	
MEDIA RELATIONS DIRECTOR	1.00			
PRODUCTION SPECIALIST	3.00	2.00	2.00	2.00
PUBLIC RELATIONS SPECIALIST			3.00	2.00
PUBLIC RELATIONS SPECIALIST II		1.00		
SENIOR EXECUTIVE ASSISTANT	1.00	2.00	1.00	1.00
1010215 - DEI Office			4.00	5.60
CHIEF DIVERSITY EQUITY & INCLUSION OFFICER			1.00	1.00
DIVISION DIRECTOR - COMMUNITY ENGAGEMENT			1.00	1.00
OMBUDSMAN			1.00	1.00
PROGRAM ADMINISTRATOR			1.00	1.00
PROGRAM COORDINATOR				1.00
SENIOR PROGRAM COORDINATOR				0.60
10103 - CITY ATTORNEY	9.90	9.90	12.90	12.15
1010310 - GENERAL GOVERNMENT & CRIMINAL PROSECUTION	9.90	9.90	12.90	12.15
ASSISTANT ATTORNEY	3.00		2.00	2.00
ASSOCIATE ATTORNEY		2.00		
CHIEF OF PROSECUTION	1.00	1.00	1.00	1.00
CITY ATTORNEY	0.65	0.65	0.65	0.65
DEPUTY CHIEF OF PROSECUTION		1.00	1.00	1.00
DEPUTY CITY ATTORNEY	0.75	0.75	0.75	

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
INTERNAL INVESTIGATOR / IPA			1.00	1.00
LEGAL SERVICES AND OPERATIONS MANAGER				0.00
LEGAL SPECIALIST			2.00	2.00
LEGAL SPECIALIST I	2.00	1.00		
LEGAL SPECIALIST II		1.00		
LEGAL SPECIALIST III	1.00	1.00		
PARALEGAL				1.00
SENIOR ATTORNEY	0.75	0.75	1.75	2.50
SENIOR LEGAL SPECIALIST			1.00	1.00
SENIOR PARALEGAL	0.75	0.75	1.75	
10104 - FINANCIAL SERVICES	23.00	26.00	27.00	26.00
1010410 - CENTRAL ACCOUNTING & CASH	23.00	26.00	27.00	26.00
ACCOUNTANT			2.00	2.00
ACCOUNTANT II	2.00	3.00		
ACCOUNTING SPECIALIST			2.00	3.00
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	1.00
ACCOUNTING SPECIALIST II	2.00	1.00		
ACCOUNTING SPECIALIST III	4.00	5.00		
ADMINISTRATIVE OFFICER	2.00	2.00	1.00	2.00
BUDGET & PERFORMANCE MANAGER	1.00			
BUSINESS SERVICE MANAGER	1.00	1.00		
CHIEF FINANCIAL OFFICER			1.00	1.00
DEPUTY DIRECTOR OF FINANCE		1.00	1.00	1.00
DIRECTOR OF ADMIN & FINC SVCS	1.00	1.00		
DIVISION DIRECTOR OF BUDGET AND PROCUREMENT				1.00
DIVISION DIRECTOR PROCUREMENT	1.00	1.00		
GRADUATE FELLOW		2.00	1.00	

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
MANAGEMENT ANALYST	2.00		2.00	2.00
MANAGEMENT ANALYST II		2.00		
MANAGER BUDGET			1.00	1.00
MANAGER BUSINESS			1.00	
MANAGER FINANCE	2.00	1.00		
MANAGER PAYROLL	1.00	1.00	1.00	1.00
MANAGER PROCUREMENT			1.00	1.00
OFFICE SPECIALIST			1.00	
PROCUREMENT OFFICER I	3.00	3.00	2.00	2.00
PROCUREMENT OFFICER II			1.00	1.00
SENIOR ACCOUNTANT			1.00	1.00
SENIOR ACCOUNTING SPECIALIST			5.00	4.00
SENIOR GRANTS PROGRAM ADMINISTRATOR		1.00	1.00	1.00
SENIOR PROJECT MANANGER			1.00	1.00
10105 - MUNICIPAL COURT	18.67	18.67	20.67	21.00
1010510 - MC JUDICIAL	18.67	18.67	20.67	21.00
ADMIN MUNICIPAL COURT JUDGE	1.00	1.00	1.00	1.00
ASSOCIATE MUNICIPAL COURT JUDGE	1.00	1.00		
COURT CLERK I	2.00	2.00	2.00	2.00
COURT CLERK II	7.67	7.67	7.67	8.00
DEPUTY MUNICIPAL COURT ADMIN	1.00	1.00	1.00	1.00
MUNICIPAL COURT ADMINISTRATOR/	1.00	1.00	1.00	1.00
MUNICIPAL COURT JUDGE			1.00	1.00
OFFICE SPECIALIST	3.00	3.00	3.00	3.00
PROBATION OFFICER I	2.00	2.00	1.00	2.00
PROBATION OFFICER II			2.00	1.00
SENIOR PROBATION OFFICER			1.00	1.00
10106 - HUMAN RESOURCES	10.00	9.00	10.00	10.50
1010610 - HUMAN RESOURCES	10.00	9.00	10.00	10.50
CDL & EQUIPMENT CERTIFICATION MANAGER			1.00	1.00
DEPUTY DIRECTOR OF HUMAN RESOURCES		1.00	1.00	1.00
DIRECTOR OF HUMAN RESOURCES	1.00	1.00	1.00	0.50
HRIS ANALYST	1.00	1.00	1.00	
HUMAN RESOURCES ASSISTANT	2.00	1.00	1.00	2.00
HUMAN RESOURCES GENERALIST		1.00	1.00	1.00
HUMAN RESOURCES SPECIALIST		1.00	1.00	1.00
MANAGER HUMAN RESOURCES	2.50	0.50	0.50	2.00
SENIOR HRIS ANALYST	1.00	1.00	1.00	1.00
SENIOR HUMAN RESOURCES MANAGER				0.50
SENIOR HUMAN RESOURCES SPECIALIST	1.50	1.50	1.50	0.50

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
WELLNESS COORDINATOR	1.00			
10107 - MAYOR'S OFFICE	2.00	2.00	2.00	2.00
1010710 - MAYOR'S OFFICE	2.00	2.00	2.00	2.00
ASSISTANT TO THE MAYOR	1.00	1.00		
MAYOR	1.00	1.00	1.00	1.00
SENIOR EXECUTIVE ASSISTANT			1.00	1.00
10120 - FIRE DEPARTMENT	246.00	247.00	247.00	247.00
1012010 - FIRE ADMINISTRATION & BUSINESS SERVICES	4.00	5.00	4.00	4.00
ADMINISTRATIVE OFFICER	1.00	1.00		
BUSINESS SERVICES MANAGER	1.00	1.00		
DIVISION CHIEF FIRE - ADMINISTRATION		1.00	1.00	1.00
EXECUTIVE ASSISTANT II			1.00	1.00
FIRE CHIEF	1.00	1.00		
MANAGER BUSINESS			1.00	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
1012015 - FIRE PREVENTION	10.00	10.00	10.00	10.00
ASSISTANT FIRE MARSHAL/FIRE PLANS EXAMINER	1.00	1.00	1.00	1.00
FIRE MARSHALL	1.00	1.00	1.00	1.00
INSPECTOR I FIRE		1.00	1.00	
INSPECTOR III FIRE	4.00	3.00	3.00	2.00
INVESTIGATOR I	1.00			1.00
INVESTIGATOR III FIRE	2.00	3.00	3.00	1.00
LIEUTENANT FIRE				1.00
PUBLIC EDUCATION OFFICER I	1.00	1.00	1.00	
PUBLIC EDUCATION OFFICER II				1.00
TRAINING OFFICER I				2.00
1012016 - FIRE TRAINING	4.00	5.00	5.00	5.00
DIVISION CHIEF FIRE - TRAINING/EMS		1.00	1.00	1.00
DIVISION CHIEF FIRE-TRAINING	1.00			
INSPECTOR I FIRE				2.00
TRAINING OFFICER I	1.00	1.00	2.00	
TRAINING OFFICER II		1.00		
TRAINING OFFICER III	2.00	2.00	2.00	2.00
1012017 - FIRE OPERATIONS	227.00	227.00	228.00	228.00
ADVANCED FIREFIGHTER	15.00	20.00	5.00	5.00
APPARATUS OPERATOR	54.00	54.00	54.00	54.00
BATTALION FIRE CHIEF (24 HR)	6.00	6.00	6.00	6.00
CAPTAIN FIRE	54.00	54.00	54.00	54.00
Deputy Chief Fire	1.00			
DEPUTY FIRE CHIEF		1.00	1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
DIVISION CHIEF FIRE	1.00			
DIVISION CHIEF FIRE - OPERATIONS		1.00	1.00	1.00
FIRE CHIEF			1.00	1.00
FIREFIGHTER I	18.00	11.00	13.00	13.00
FIREFIGHTER II	9.00	9.00	18.00	16.00
FIREFIGHTER III	12.00	14.00	18.00	20.00
INVESTIGATOR III FIRE				1.00
LIEUTENANT FIRE	54.00	54.00	54.00	53.00
SHIFT COMMANDER FIRE	3.00	3.00	3.00	3.00
1012018 - FIRE EMS	1.00			
DIVISION CHIEF FIRE - EMS	1.00			
10125 - POLICE DEPARTMENT	344.00	349.00	351.00	350.00
1012510 - POLICE EXECUTIVE BUREAU	27.00	31.00	25.00	25.00
ADMINISTRATIVE OFFICER		1.00	2.00	2.00
BUILDING SECURITY OFFICER		2.00	2.00	2.00
BUSINESS SERVICE MANAGER	1.00	1.00		
DEPUTY CHIEF OF POLICE	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT I	1.00	1.00		
EXECUTIVE ASSISTANT II			1.00	1.00
MANAGER BUSINESS			1.00	1.00
OFFICE ASSISTANT II	1.00	1.00	1.00	1.00
POLICE ACCREDITATION COORDINATOR			1.00	1.00
POLICE CHIEF	1.00	1.00	1.00	1.00
POLICE DETECTIVE	3.00	3.00		
POLICE LIEUTENANT	3.00	3.00	3.00	3.00
POLICE MAJOR			1.00	1.00
POLICE OFFICER	6.00	6.00	4.00	4.00
POLICE SERGEANT	7.00	7.00	6.00	6.00
PUBLIC RELATIONS SPECIALIST II	1.00	1.00		
SENIOR ATTORNEY	1.00	1.00		
SENIOR BUILDING SECURITY OFFICER		1.00	1.00	1.00
SENIOR PROJECT MANAGER	1.00	1.00		

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
1012512 - POLICE CRIMINAL INVESTIGATIONS BUREAU	55.00	56.00	59.00	59.00
GRAND JURY CASE COORDINATOR			1.00	1.00
OFFICE ASSISTANT II	1.00	1.00	1.00	
OFFICE ASSISTANT III				1.00
POLICE CAPTAIN	1.00	1.00	1.00	1.00
POLICE DETECTIVE	34.00	34.00	37.00	37.00
POLICE LIEUTENANT	2.00	2.00	2.00	2.00
POLICE MAJOR	1.00	1.00	1.00	1.00
POLICE OFFICER	5.00	5.00	6.00	6.00
POLICE OFFICER - CORPORAL RATE	1.00	1.00		
POLICE SERGEANT	9.00	9.00	9.00	9.00
PROGRAM COORDINATOR			1.00	1.00
SENIOR PROGRAM COORDINATOR	1.00	1.00		
SENIOR PROJECT MANAGER		1.00		
1012513 - POLICE FIELD OPERATIONS BUREAU	186.00	187.00	190.00	190.00
OFFICE ASSISTANT II	1.00	1.00	1.00	1.00
POLICE CAPTAIN	3.00	3.00	3.00	3.00
POLICE LIEUTENANT	7.00	7.00	7.00	7.00
POLICE MAJOR	2.00	2.00	2.00	2.00
POLICE OFFICER	112.00	113.00	109.00	109.00
POLICE OFFICER - CORPORAL RATE	4.00	4.00	3.00	2.00
POLICE OFFICER IN TRAINING	36.00	36.00	43.00	44.00
POLICE SERGEANT	21.00	21.00	22.00	22.00
1012514 - POLICE COMMUNITY OUTREACH BUREAU	76.00	75.00	77.00	76.00
ANIMAL CONTROL OFFICER	4.00	4.00	3.00	4.00
ANIMAL CONTROL SUPERVISOR			1.00	1.00
CRIME ANALYSIS UNIT COORDINATOR	1.00	1.00	1.00	1.00
CRIME ANALYST	1.00	1.00	1.00	1.00
INVENTORY SPECIALIST	4.00	4.00	4.00	4.00
MANAGER POLICE RECORDS			1.00	1.00
NETWORK ENGINEER III	1.00	1.00		
OFFICE ASSISTANT I	1.00	1.00	1.00	
OFFICE ASSISTANT II				1.00
POLICE DETECTIVE	1.00	1.00	1.00	1.00
POLICE LIEUTENANT	2.00	2.00	2.00	2.00
POLICE OFFICER	33.00	32.00	32.00	32.00
POLICE RECORDS CLERK	17.00	17.00	17.00	17.00
POLICE RECORDS SUPERVISOR			2.00	2.00
POLICE SERGEANT	4.00	4.00	4.00	4.00
PROPERTY/EVIDENCE SUPERVISOR			1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
PUBLIC SAFETY SYSTEM ADMINISTRATOR			1.00	1.00
SENIOR ANIMAL CONTROL OFFICER	1.00	1.00	2.00	1.00
SENIOR NETWORK ENGINEER			1.00	1.00
SENIOR SYSTEM DEVELOPER			1.00	
SENIOR USER SYSTEM CONSULTANT			1.00	1.00
SUPERVISOR I	2.00	2.00		
SUPERVISOR II	1.00	1.00		
SUPERVISOR III	1.00	1.00		
SYSTEM DEVELOPER II	1.00			
SYSTEM DEVELOPER III	1.00	1.00		
USER SYSTEM CONSULTANT III		1.00		
10130 - PUBLIC WORKS	56.00	54.00	45.25	44.60
1013010 - PUBLIC WORKS BUSINESS SUPPORT	13.00	12.25	5.25	3.85
DEPUTY DIRECTOR PUBLIC WORKS	1.00	0.25	0.25	0.85
DIRECTOR OF PUBLIC WORKS	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT II			1.00	1.00
GIS ANALYST	1.00	1.00		
GIS MANAGER	1.00			
GIS TECHNICIAN	2.00	2.00		
MANAGEMENT ANALYST			1.00	
MANAGER COMMUNITY EDUCATION	1.00	1.00		
MANAGER PUBLIC WORKS BUSINESS SERVICES			1.00	1.00
MANAGER TECHNICAL SUPPORT	1.00	1.00		
OFFICE ASSISTANT III	1.00	1.00		
SENIOR GIS ANALYST	1.00	1.00		
SENIOR MANAGEMENT ANALYST			1.00	
TECH SUPPORT ANALYST II	2.00	3.00		
TECH SUPPORT ANALYST III	1.00	1.00		
1013019 - PUBLIC WORKS ENGINEERING	22.00	22.75	21.00	18.75
ACCOUNTING SPECIALIST II	1.00	1.00	1.00	
ADMINISTRATIVE OFFICER		1.00		
BUSINESS SERVICES MANAGER	1.00			
CITY ENGINEER	1.00	1.00	1.00	1.00
DIVISION DIRECTOR OF BUSINESS SERVICES		0.75		
ENGINEER			2.00	2.75
ENGINEER II	2.00	2.00		
ENGINEER III	1.00	1.00		
ENGINEERING TECHNICIAN I	3.00	3.00	3.00	3.00
ENGINEERING TECHNICIAN II	4.00	4.00	4.00	3.00
ENGINEERING TECHNICIAN III	2.00	2.00	1.00	

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
MANAGEMENT ANALYST	1.00			1.00
MANAGER CONSTRUCTION INSPECTI	1.00	2.00	1.00	1.00
MANAGER SPECIAL PROJECTS	1.00	1.00		
MANAGER SURVEY DESIGN & REC	1.00	1.00	1.00	1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
RIGHT OF WAY AGENT	1.00	1.00	1.00	1.00
SENIOR ENGINEER			2.00	
SENIOR ENGINEERING TECHNICIAN			1.00	2.00
SENIOR MANAGEMENT ANALYST				1.00
SENIOR PROJECT MANAGER			1.00	
TRAFFIC ENGINEER	1.00	1.00	1.00	1.00
1013020 - TRANS OPERATIONS	12.00	10.00	10.00	13.00
ELECTRONICS TECHNICIAN I	1.00	2.00	2.00	2.00
ELECTRONICS TECHNICIAN II	3.00	2.00	2.00	2.00
EQUIPMENT OPERATOR I	2.00			4.00
EQUIPMENT OPERATOR II	1.00			1.00
EQUIPMENT OPERATOR III	1.00	2.00	2.00	
INFRASTRUCTURE SUPPORT MANAGER	2.00	2.00		
MANAGER INFRASTRUCTURE			2.00	2.00
OFFICE ASSISTANT III	1.00	1.00	1.00	
OFFICE SPECIALIST				1.00
TRAFFIC OPERATIONS COORDINATOR			1.00	1.00
TRAFFIC OPS ADMINISTRATOR	1.00	1.00		
1013070 - FACILITIES OPERATIONS	9.00	9.00	9.00	9.00
ARBORIST I	2.00	2.00	1.00	1.00
ARBORIST II	2.00	2.00	3.00	3.00
ARBORIST III	3.00	3.00	3.00	3.00
FIELD OPERATIONS SUPERVISOR			1.00	1.00
MANAGER FORESTRY	1.00	1.00	1.00	1.00
SUPERVISOR III	1.00	1.00		
10150 - TOPEKA ZOOLOGICAL PARK	3.00	3.00	3.00	
1015020 - ZOO ANIMAL CARE	2.00	2.00	2.00	
MANAGER ZOO OPERATIONS			1.00	
ZOO KEEPER	1.00	1.00	1.00	
ZOO OPERATIONS MANAGER	1.00	1.00		
1015030 - ZOO EDUCATION & CONSERVATION	1.00	1.00	1.00	
ZOO VETERINARIAN	1.00	1.00	1.00	
10160 - PLANNING DEPARTMENT	27.10	28.00	36.50	36.50
1016010 - PLANNING DEPARTMENT	8.10	9.00	10.00	10.00
ADMINISTRATIVE OFFICER	0.90	1.00	1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
ASSOCIATE PLANNER			1.00	
DEPUTY DIRECTOR OF ECONOMIC DEVELOPMENT			1.00	1.00
DIRECTOR OF PLANNING DEVEL SVS & HOUSING	0.80	1.00	1.00	1.00
DIVISION DIRECTOR OF PLANNING	1.00	1.00	1.00	1.00
MANAGEMENT ANALYST			1.00	1.00
PLANNER I	2.00	2.00	1.00	1.00
PLANNER II	2.20	2.00	2.00	3.00
PLANNER III	1.20	1.00		
SENIOR PLANNER			1.00	1.00
ZONING INSPECTOR		1.00		
1016015 - PLANNING - DEVELOPMENT SERVICES	19.00	19.00	21.00	21.00
ACCOUNTING SPECIALIST II	1.00			
ADMINISTRATIVE OFFICER	1.00	1.00	2.00	2.00
COMPLIANCE INSPECTOR I	1.00	1.00	1.00	1.00
DEVELOPMENT NAVIGATOR				1.00
DIV DIRC DEVELOPMENT SVCS	1.00	1.00	1.00	1.00
LAND DEVELOPMENT COORDINATOR	1.00	1.00	1.00	
MANAGER FIELD SERVICES	1.00	1.00	1.00	1.00
MANAGER PERMITS		1.00		
MANAGER PERMITTING			1.00	1.00
MANAGER SPECIAL PROJECTS	1.00			
OFFICE SPECIALIST	1.00	1.00	2.00	2.00
Permit Specialist		1.00		
PLAN REVIEWER	1.00	2.00	1.00	2.00
PROJECT MANAGER	1.00			
TRADE INSPECTOR	8.00	9.00	9.00	8.00
ZONING INSPECTOR	1.00		2.00	2.00
1016020 - Housing Division			5.50	5.50
EAS/HOUSING NAVIGATOR			1.00	
FRONT DESK OFFICE SPECIALIST			1.00	
OFFICE SPECIALIST				1.00
PROGRAM COORDINATOR			3.00	4.00
SENIOR PROGRAM ADMINISTRATOR			0.50	0.50
10170 - NEIGHBORHOOD RELATIONS	20.00	22.00	21.00	21.00
1017010 - NR ADMIN & COMMUNITY ENGAGEMENT	4.00	6.00		
Blight Crew Members		2.00		
COMMUNITY ENGAGEMENT DIRECTOR & OMBUDSMAN	1.00	1.00		
SENIOR PROGRAM ADMINISTRATOR	1.00	1.00		
SENIOR PROGRAM COORDINATOR	2.00	1.00		
USER SYSTEM CONSULTANT III		1.00		

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
1017015 - NR PROPERTY MAINTENANCE	16.00	16.00	21.00	21.00
ABATEMENT SPECIALIST I		1.00	1.00	1.00
ABATEMENT SPECIALIST II		1.00	1.00	1.00
DIVISION DIRECTOR PROP MAINT CODE ENFORCEMENT	1.00	1.00		
DIVISION DIRECTOR PROPERTY MAINTENANCE			1.00	1.00
EQUIPMENT OPERATOR II	1.00			
EQUIPMENT OPERATOR III	1.00			
HOUSING NAVIGATOR			1.00	1.00
MANAGER SPECIAL PROJECTS		1.00		
OFFICE ASSISTANT II	1.00	1.00	1.00	
OFFICE ASSISTANT III				1.00
PROGRAM ADMINISTRATOR				1.00
PROPERTY MAINT INSPECTOR I		2.00	10.00	9.00
PROPERTY MAINT INSPECTOR II	9.00	7.00	3.00	3.00
PROPERTY MAINTENANCE SUPERVISOR			2.00	2.00
SENIOR PROGRAM ADMINISTRATOR	1.00			
SENIOR PROJECT MANAGER			1.00	1.00
SUPERVISOR II	2.00			
SUPERVISOR III		2.00		
229 - ALCOHOL & DRUG SAFETY	1.33	1.33	0.33	
22905 - ALCOHOL & DRUG SAFETY	1.33	1.33	0.33	
2290553 - ALCOHOL & DRUG SAFETY	1.33	1.33	0.33	
COURT CLERK II	0.33	0.33	0.33	
PROBATION OFFICER II	1.00	1.00		
236 - SPECIAL LIABILITY EXP	5.10	5.10	5.10	5.85
23603 - SPECIAL LIABILITY	5.10	5.10	5.10	5.85
2360321 - SPECIAL LIABILITY	5.10	5.10	5.10	5.85
ASSOCIATE ATTORNEY	1.00			
CHIEF OF LITIGATION	1.00	1.00	1.00	1.00
CITY ATTORNEY	0.35	0.35	0.35	0.35
DEPUTY CITY ATTORNEY	0.25	0.25	0.25	
LEGAL SERVICES AND OPERATIONS MANAGER				1.00
LEGAL SPECIALIST			1.00	1.00
LEGAL SPECIALIST II	1.00	1.00		
SENIOR ATTORNEY	0.25	1.25	1.25	1.50
SENIOR PARALEGAL	1.25	1.25	1.25	1.00
291 - SPECIAL STREET REPAIR	53.00	55.00	61.00	58.00
29130 - TRANS OPERATIONS	53.00	55.00	61.00	58.00
2913020 - TRANS OPERATIONS	53.00	55.00	61.00	58.00
ADMINISTRATIVE OFFICER			1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
DEPUTY DIRECTOR PUBLIC WORKS	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I		2.00	1.00	
EQUIPMENT OPERATOR II			1.00	
INFRASTRUCTURE PLANNER	1.00	1.00		
INFRASTRUCTURE SUPPORT MANAGER	4.00	4.00		
MAINTENANCE WORKER II			6.00	6.00
MANAGEMENT ANALYST	1.00	1.00		
MANAGER INFRASTRUCTURE			5.00	5.00
MANAGER STREETS			1.00	1.00
MANAGER TRAFFIC			1.00	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
PROGRAM COORDINATOR	1.00	1.00	1.00	
SAFETY AND TRAINING COORDINATOR			1.00	1.00
SENIOR PROGRAM COORDINATOR	1.00	1.00		
STREET MAINTENANCE WORKER	31.00	31.00	24.00	23.00
STREET MAINTENANCE WORKER SENIOR	4.00	2.00	2.00	2.00
STREET MAINTENANCE WORKER SPECIALIST		1.00	1.00	1.00
STREET MAINTENANCE WORKER TRAINEE	6.00	7.00	14.00	15.00
STREET OPERATIONS MANAGER	1.00	1.00		
TRAFFIC OPERATIONS MANAGER	1.00	1.00		
292 - SALES TAX STREET MAINT	2.00	1.00	1.00	4.25
29230 - TRANS OPERATIONS	2.00	1.00	1.00	4.25
2923020 - TRANS OPERATIONS	2.00	1.00	1.00	4.25
ENGINEER			1.00	1.25
ENGINEER II				1.00
ENGINEER IN TRAINING				1.00
ENGINEERING TECHNICIAN II	1.00			
MANAGER PAVEMENT IMPROVEMENTS	1.00	1.00		
SENIOR PROJECT MANAGER				1.00
601 - PUBLIC PARKING	11.00	10.50	10.25	10.15
60130 - PARKING	11.00	10.50	10.25	10.15
6013070 - FACILITIES OPERATIONS	11.00	10.50	10.25	10.15
DEPUTY DIRECTOR PUBLIC WORKS		0.25	0.25	0.15
DIVISION DIRECTOR OF BUSINESS SERVICES		0.25		
FACILITY MAINTENANCE SUPERVISOR			1.00	1.00
MAINTENANCE WORKER II	2.00	3.00	3.00	3.00
MAINTENANCE WORKER III	1.00			
MANAGEMENT ANALYST	2.00	1.00	1.00	1.00
MANAGER PARKING				1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
PARKING CONTROL OFFICER I	3.00	3.00	3.00	3.00
PARKING CONTROL SUPERVISOR			1.00	
SUPERVISOR I	1.00	1.00		
SUPERVISOR II	1.00	1.00		
613 - INFORMATION TECHNOLOGY	16.00	16.00	25.00	26.00
61312 - INFORMATION TECHNOLOGY	16.00	16.00	16.00	18.00
6131259 - IT DEPARTMENT OVERHEAD	16.00	16.00	16.00	18.00
APPLICATION DEVELOPER			1.00	1.00
APPLICATION DEVELOPER I	1.00	1.00		
APPLICATION DEVELOPER II	1.00			
APPLICATION DEVELOPER III		1.00		
APPLICATION DEVELOPER I-Web Developer	1.00			
CHIEF INFORMATION OFFICER			1.00	1.00
CHIEF NETWORK ENGINEER	1.00	1.00	1.00	1.00
DEPUTY DIRECTOR INFORMATION T	1.00	1.00	1.00	1.00
DIRECTOR OF INFORMATION TECHNO	1.00	1.00		
DIVISION DIRECTOR INFORMATION TECHNOLOGY			1.00	1.00
NETWORK ENGINEER III	2.00	3.00		
PROJECT COORDINATOR	1.00	1.00	1.00	1.00
SENIOR APPLICATION DEVELOPER			1.00	1.00
SENIOR NETWORK ENGINEER			2.00	2.00
SENIOR SYSTEM DEVELOPER			4.00	6.00
SENIOR USER SYSTEM CONSULTANT			2.00	3.00
SYSTEM DEVELOPER II	1.00	1.00	1.00	
SYSTEM DEVELOPER III	4.00	4.00		
USER SYSTEM CONSULTANT III	2.00	2.00		
61330 - INFORMATION TECHNOLOGY			9.00	8.00
6133010 - IT DEPARTMENT OVERHEAD			9.00	8.00
BUSINESS SYSTEMS ANALYST			3.00	2.00
GIS ANALYST			1.00	1.00
GIS TECHNICIAN			2.00	2.00
MANAGER TECH/SUPPORT GROUPS			1.00	1.00
SENIOR BUSINESS SERVICES ANALYST			1.00	1.00
SENIOR GIS ANALYST				1.00
SENIOR GIS ANALYST			1.00	
614 - FLEET MANAGEMENT	22.00	22.50	22.25	22.00
61404 - FLEET MANAGEMENT	22.00	22.50	22.25	22.00
6140459 - FLEET SERV ADMN/LD SHOP	22.00	22.50	22.25	22.00
ACCOUNTANT			1.00	1.00
ACCOUNTANT II	1.00	1.00		

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	1.00
DEPUTY DIRECTOR PUBLIC WORKS		0.50	0.25	
FLEET SERVICES SUPERVISOR			3.00	3.00
FLEET SUPERVISOR		3.00		
MANAGER FLEET SERVICES	1.00	1.00	1.00	1.00
MASTER MECHANIC	7.00	6.00	6.00	6.00
MECHANIC I	2.00	2.00	5.00	5.00
MECHANIC II	6.00	7.00	4.00	4.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
SUPERVISOR III	3.00			
615 - FACILITIES OPERATIONS	14.00	16.00	15.25	15.00
61530 - FACILITIES OPERATIONS	14.00	16.00	15.25	15.00
6153070 - FACILITIES OPERATIONS	14.00	16.00	15.25	15.00
DEPUTY DIRECTOR PUBLIC WORKS			0.25	
ELECTRICIAN	1.00	1.00	1.00	1.00
FACILITIES MANAGER	1.00	1.00		
HVAC SPECIALIST	1.00	1.00		1.00
MAINTENANCE WORKER I	1.00	2.00	2.00	2.00
MAINTENANCE WORKER II	2.00	1.00	2.00	2.00
MAINTENANCE WORKER III	3.00	4.00	3.00	3.00
MANAGER FACILITIES			1.00	1.00
PLUMBER	1.00	1.00		1.00
PREVENTATIVE MAINTENANCE TECHNICIAN	1.00	1.00	1.00	1.00
PROJECT MANAGER	1.00	1.00	1.00	1.00
SENIOR FACILITY MAINTENANCE SUPERVISOR			1.00	1.00
SENIOR HVAC SPECIALIST			1.00	
SENIOR PLUMBER			1.00	
SENIOR PROJECT MANAGER	1.00	1.00	1.00	1.00
SUPERVISOR II		1.00		
SUPERVISOR III	1.00	1.00		
621 - WATER UTILITY	122.00	121.00	121.00	123.00
62130 - WATER UTILITY	122.00	121.00	121.00	123.00
6213010 - WATER ADMINISTRATION	4.00	4.00	4.00	5.00
ACCOUNTING SPECIALIST III	1.00	1.00		
ENGINEER			1.00	1.00
ENGINEER II	1.00	1.00		
ENGINEER IN TRAINING	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN I				1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
SENIOR ACCOUNTING SPECIALIST			1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
6213058 - WA UTILITY ACCOUNT	43.00	43.00	43.00	44.00
BUSINESS SERVICE MANAGER	1.00	1.00		
BUSINESS SUPPORT ANALYST	1.00	1.00		
CUSTOMER SERVICE SUPERVISOR			2.00	2.00
DIRECTOR OF WATER METER SVCS	1.00	1.00		
FIELD OPERATIONS SUPERVISOR			2.00	2.00
FOREPERSON	1.00	1.00		
INFRASTRUCTURE SUPPORT MANAGER	2.00	2.00		
LEADPERSON	1.00	1.00	1.00	2.00
MANAGEMENT ANALYST			1.00	
MANAGER UTILITY BUSINESS SERVICES			3.00	2.00
MANAGER UTILITY CUSTOMER SERVICE			1.00	1.00
MANAGER WATER METERS			1.00	1.00
OFFICE ASSISTANT II	11.00	11.00	11.00	11.00
OFFICE ASSISTANT III	3.00	2.00	2.00	2.00
OFFICE SPECIALIST	2.00	3.00	3.00	3.00
PROGRAM ADMINISTRATOR				1.00
PROGRAM COORDINATOR			1.00	3.00
PROJECT MANAGER			1.00	1.00
SENIOR PROGRAM ADMINISTRATOR	1.00	1.00		
SUPERVISOR II	1.00	1.00		
SUPERVISOR III	2.00	3.00		
SYSTEM DEVELOPER III	1.00	1.00		
UTILITIES CUSTOMER SERVICE GENERAL MANAGER	1.00	1.00		
UTILITY SYSTEM WORKER I	2.00	3.00		1.00
UTILITY SYSTEM WORKER II	3.00	3.00	3.00	2.00
UTILITY SYSTEM WORKER III	9.00	7.00	11.00	10.00
6213061 - WA MAINTENANCE	36.00	36.00	38.00	38.00
ENGINEERING TECHNICIAN I			1.00	2.00
ENGINEERING TECHNICIAN II	2.00	2.00	2.00	1.00
FIELD OPERATIONS SUPERVISOR			1.00	1.00
FOREPERSON	7.00	6.00	7.00	6.00
INFRASTRUCTURE SUPPORT MANAGER	2.00			
LEADPERSON	5.00	6.00	5.00	5.00
MANAGER INFRASTRUCTURE			1.00	2.00
MANAGER WATER DISTRIBUTION			1.00	1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
SENIOR INFRASTRUCTURE MANAGER			1.00	1.00
SENIOR INFRASTRUCTURE SUPPORT MANAGER		1.00		
SUPERVISOR III	2.00	3.00		

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
UTILITY SYSTEM WORKER I	1.00	1.00		
UTILITY SYSTEM WORKER II	10.00	9.00	14.00	15.00
UTILITY SYSTEM WORKER III	5.00	6.00	3.00	2.00
WATER INVENTORY SPECIALIST	1.00	1.00	1.00	1.00
6213062 - WA TECHNICAL SERVICES	5.00	4.00	4.00	4.00
FOREPERSON	3.00	3.00	3.00	3.00
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00		
MANAGER INFRASTRUCTURE			1.00	
SENIOR INFRASTRUCTURE MANAGER				1.00
TRADE INSPECTOR	1.00			
6213064 - WA OPERATIONS	34.00	34.00	32.00	32.00
CHEMIST	1.00	1.00	1.00	1.00
CLASS IV WATER PLANT OPERATOR	4.00	4.00	4.00	4.00
ELEC / INSTRUMENT MECH II	1.00			
ELECTRICIAN	2.00	3.00	3.00	3.00
FOREPERSON	3.00	4.00	3.00	3.00
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00		
LABORATORY TECHNCIAN	1.00	1.00	1.00	1.00
LEADPERSON	4.00	3.00	3.00	3.00
MANAGER INFRASTRUCTURE			1.00	1.00
MANAGER WATER PLANT OPERATIONS			1.00	1.00
MANAGER WATER QUALITY			1.00	1.00
NETWORK ENGINEER III	1.00	1.00		
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
SENIOR NETWORK ENGINEER			1.00	1.00
UTILITY SYSTEM WORKER II	3.00	2.00	2.00	3.00
UTILITY SYSTEM WORKER III	6.00	6.00	6.00	5.00
WATER DISTRIBUTION GENERAL MANAGER	1.00	1.00		
WATER PLANT OPERATOR	3.00	4.00	4.00	4.00
WATER PLANT OPS GENERAL MANAGER	1.00	1.00		
WATER SYSTEM GENERAL MANAGER	1.00	1.00		
623 - STORMWATER UTILITY	25.00	26.00	26.00	25.00
62330 - STORMWATER	25.00	26.00	26.00	25.00
6233010 - STORMWATER ADMINISTRATION	5.00	5.00	5.00	5.00
ENGINEER			2.00	2.00
ENGINEER I	1.00	1.00		
ENGINEER II	2.00	2.00		
ENGINEER IN TRAINING			1.00	1.00
ENGINEERING TECHNICIAN I	1.00	1.00	1.00	1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
6233064 - STORMWATER MAINTENANCE	16.00	17.00	17.00	16.00
EQUIPMENT OPERATOR	7.00	7.00	5.00	3.00
FIELD OPERATIONS SUPERVISOR			1.00	
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00		
INSPECTION & VERIFICATION OPERATOR	1.00	1.00	1.00	1.00
MANAGER INFRASTRUCTURE				1.00
SENIOR EQUIPMENT OPERATOR	7.00	8.00	9.00	10.00
SENIOR INFRASTRUCTURE MANAGER			1.00	1.00
6233065 - STORMWATER FIELD SERVIES	4.00	4.00	4.00	4.00
ENVIRONMENTAL TECHNICIAN I	1.00	1.00	1.00	1.00
EROSION CONTROL INSPECTOR I		1.00	1.00	1.00
EROSION CONTROL INSPECTOR II	1.00			
HORTICULTURIST	1.00	1.00	1.00	1.00
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00		
MANAGER INFRASTRUCTURE			1.00	1.00
625 - WASTEWATER FUND	77.00	76.00	76.00	76.00
62530 - WASTEWATER	77.00	76.00	76.00	76.00
6253010 - WASTEWATER ADMINISTRATION	3.00	3.00	3.00	3.00
ADMINISTRATIVE OFFICER II	1.00	1.00		
ENGINEER				1.00
ENGINEER III	1.00	1.00		
MANAGER UTILITY BUSINESS SERVICES			1.00	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
SENIOR ENGINEER			1.00	
6253067 - WASTEWATER MAINTENANCE	17.00	17.00	17.00	17.00
ELECT & INST MECH-E&I	1.00		1.00	1.00
ELECTRICIAN	2.00	3.00	2.00	2.00
INFRASTRUCTURE SUPPORT MANAGER	1.00	1.00		
MAINTENANCE MECHANIC	11.00	11.00	11.00	11.00
MANAGER INFRASTRUCTURE			2.00	2.00
SENIOR MAINTENANCE MECHANIC	1.00	1.00	1.00	1.00
SUPERVISOR III	1.00	1.00		
6253068 - WASTEWATER LAB	4.00	4.00	4.00	4.00
BIOLOGIST	2.00	2.00	1.00	1.00
ENVIRONMENTAL TECHNICIAN II	1.00	1.00		
MANAGER LABORATORY OPERATIONS	1.00	1.00	1.00	1.00
SENIOR BIOLOGIST			1.00	1.00
SENIOR ENVIRONMENTAL TECHNICIAN			1.00	1.00
6253069 - WASTEWATER OPERATIONS	25.00	23.00	23.00	23.00
EQUIPMENT OPERATOR	2.00	1.00	2.00	2.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
INFRASTRUCTURE SUPPORT MANAGER	2.00	2.00		
MANAGER INFRASTRUCTURE			3.00	3.00
MANAGER WATER POLLUTION CONTROL			1.00	1.00
NETWORK ENGINEER III	1.00			
SENIOR EQUIPMENT OPERATOR	2.00	2.00	1.00	1.00
SENIOR WASTEWATER TREATMENT FACILITY OPERATOR	8.00	6.00	6.00	7.00
SUPERVISOR III	1.00	1.00		
WASTEWATER TREATMENT FACILITY OPERATOR I	6.00	8.00	8.00	8.00
WASTEWATER TREATMENT FACILITY OPERATOR II	2.00	2.00	2.00	1.00
WPC GENERAL MANAGER	1.00	1.00		
6253069 - WPC SCADA		1.00	1.00	2.00
NETWORK ENGINEER III		1.00		
SENIOR NETWORK ENGINEER			1.00	1.00
SYSTEM DEVELOPER II				1.00
6253072 - WPC COUNTY CONTRACTS	2.00	2.00	2.00	2.00
SENIOR WASTEWATER TREATMENT FACILITY OPERATOR	2.00	1.00	1.00	1.00
WASTEWATER TREATMENT FACILITY OPERATOR I		1.00		1.00
WPC WASTEWATER TREATMENT FACILITY OPERATOR II			1.00	
6253074 - UTILITIES & TRANSP ADM	17.00	17.00	17.00	18.00
EQUIPMENT OPERATOR	4.00	2.00	3.00	5.00
INFRASTRUCTURE SUPPORT MANAGER	2.00	2.00		
INSPECTION & VERIFICATION OPERATOR	2.00	2.00	2.00	2.00
MANAGER INFRASTRUCTURE			2.00	1.00
MANAGER WATER POLLUTION CONTROL			1.00	1.00
SENIOR EQUIPMENT OPERATOR	8.00	10.00	9.00	8.00
SENIOR INFRASTRUCTURE MANAGER				1.00
WPC GENERAL MANAGER	1.00	1.00		
6253080 - UTILITIES & TRANSP ADM	9.00	9.00	9.00	7.00
ADMINISTRATIVE OFFICER			1.00	1.00
ADMINISTRATIVE OFFICER II	1.00	1.00		
BUSINESS SERVICE MANAGER	1.00	1.00		
DEPUTY UTILITY DIRECTOR	4.00	4.00	4.00	3.00
MANAGEMENT ANALYST				1.00
MANAGER BUSINESS			1.00	1.00
MANAGER COMMUNITY EDUCATION	1.00	1.00		
PROGRAM COORDINATOR	1.00	1.00	1.00	
PUBLIC RELATIONS SPECIALIST			1.00	
UTILITIES DIRECTOR	1.00	1.00	1.00	1.00
641 - WORKERS COMP SELF INS	2.00	2.00	2.00	2.25
64150 - RISK FUNDS	2.00	2.00	2.00	2.25

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
6415020 - WORKERS COMPENSATION	2.00	2.00	2.00	2.25
DIRECTOR OF HUMAN RESOURCES				0.25
HUMAN RESOURCES ASSISTANT		1.00	1.00	
HUMAN RESOURCES SPECIALIST	1.00			
MANAGER HUMAN RESOURCES	1.00	1.00	1.00	
SENIOR HUMAN RESOURCES MANAGER				1.00
SENIOR HUMAN RESOURCES SPECIALIST				1.00
642 - GROUP HEALTH INSURANCE	1.00	2.00	2.00	2.25
64252 - RISK FUNDS	1.00	2.00	2.00	2.25
6425250 - GROUP HEALTH INSURANCE	1.00	2.00	2.00	2.25
DIRECTOR OF HUMAN RESOURCES				0.25
HUMAN RESOURCES SPECIALIST				1.00
MANAGER HUMAN RESOURCES	0.50	0.50	0.50	
SENIOR HUMAN RESOURCES MANAGER				0.50
SENIOR HUMAN RESOURCES SPECIALIST	0.50	0.50	0.50	0.50
WELLNESS COORDINATOR		1.00	1.00	
700 - HUD GRANTS	10.00	10.00	12.50	10.90
70002 - HUD COMM ENG Grants			2.00	
7000215 - HUD COMM ENG Grants			2.00	
PROGRAM COORDINATOR			1.00	
SENIOR PROGRAM COORDINATOR			1.00	
70071 - HND GRANTS	10.00	10.00	10.50	10.90
7007171 - NR HOUSING SERVICES	10.00	10.00	10.50	10.90
ACCOUNTANT			1.00	
ACCOUNTANT II	1.00			
DIV DIRC HOUSING SERVICES	1.00	1.00	1.00	1.00
GRANTS ADMINISTRATOR	1.00			
MANAGER BUSINESS				1.00
OFFICE ASSISTANT I	1.00	1.00		
OFFICE SPECIALIST	2.00	1.00	1.00	
OFFICE SPECIALIST II		1.00		
PROGRAM COORDINATOR	1.00	2.00	2.00	3.00
REHABILITATION SPECIALIST I	3.00	3.00	4.00	4.00
SENIOR PROGRAM ADMINISTRATOR			1.50	1.50
SENIOR PROGRAM COORDINATOR		1.00		0.40
710 - OTHER GRANTS	3.90	6.00	4.00	5.00
71025 - OTHER GRANTS	1.00	1.00	1.00	1.00
7102571 - LAW ENFORCEMENT GRANTS	1.00	1.00	1.00	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	1.00
71060 - OTHER GRANTS	1.90	2.00	2.00	2.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
7106071 - PLANNING GRANTS	1.90	2.00	2.00	2.00
ADMINISTRATIVE OFFICER	0.10			
DIRECTOR OF PLANNING DEVEL SVS & HOUSING	0.20			
PLANNER II	0.80	1.00	1.00	1.00
PLANNER III	0.80	1.00		
SENIOR PLANNER			1.00	1.00
71071 - OTHER GRANTS	1.00	3.00	1.00	2.00
7107171 - HND STATE GRANTS	1.00	3.00	1.00	2.00
PROGRAM COORDINATOR		2.00	1.00	2.00
SENIOR PROGRAM ADMINISTRATOR	1.00	1.00		
(blank)				
Grand Total	1146.00	1162.00	1187.00	1188.00

Row Labels	7/22/2024 Vacancy Total
101 - GENERAL	81.00
10101 - CITY COUNCIL	1.00
1010110 - CITY COUNCIL	1.00
SENIOR EXECUTIVE ASSISTANT	1.00
10102 - CITY MANAGER	3.00
1010210 - CITY MANAGER	2.00
DEPUTY CITY MANAGER	1.00
PRODUCTION SPECIALIST	1.00
1010215 - DEI Office	1.00
CHIEF DIVERSITY EQUITY & INCLUSION OFFICER	1.00
10103 - CITY ATTORNEY	1.00
1010310 - GENERAL GOVERNMENT & CRIMINAL PROSECUTION	1.00
ASSISTANT ATTORNEY	1.00
10104 - FINANCIAL SERVICES	5.00
1010410 - CENTRAL ACCOUNTING & CASH	5.00
ADMINISTRATIVE OFFICER	1.00
CHIEF FINANCIAL OFFICER	1.00
DEPUTY DIRECTOR OF FINANCE	1.00
GRADUATE FELLOW	1.00
MANAGEMENT ANALYST	1.00
10105 - MUNICIPAL COURT	7.00
1010510 - MC JUDICIAL	7.00
COURT CLERK I	1.00
COURT CLERK II	4.00
PROBATION OFFICER I	1.00
PROBATION OFFICER II	1.00
10106 - HUMAN RESOURCES	1.00
1010610 - HUMAN RESOURCES	1.00
HUMAN RESOURCES ASSISTANT	1.00
10120 - FIRE DEPARTMENT	5.00
1012010 - FIRE ADMINISTRATION & BUSINESS SERVICES	1.00
DIVISION CHIEF FIRE - ADMINISTRATION	1.00

Row Labels	7/22/2024 Vacancy Total
1012017 - FIRE OPERATIONS	4.00
ADVANCED FIREFIGHTER	4.00
10125 - POLICE DEPARTMENT	40.00
1012510 - POLICE EXECUTIVE BUREAU	1.00
POLICE CHIEF	1.00
1012512 - POLICE CRIMINAL INVESTIGATIONS BUREAU	2.00
POLICE DETECTIVE	1.00
POLICE MAJOR	1.00
1012513 - POLICE FIELD OPERATIONS BUREAU	23.00
POLICE OFFICER	18.00
POLICE OFFICER IN TRAINING	5.00
1012514 - POLICE COMMUNITY OUTREACH BUREAU	14.00
ANIMAL CONTROL OFFICER	2.00
ANIMAL CONTROL SUPERVISOR	1.00
INVENTORY SPECIALIST	1.00
POLICE OFFICER	6.00
POLICE RECORDS CLERK	4.00
10130 - PUBLIC WORKS	8.00
1013019 - PUBLIC WORKS ENGINEERING	6.00
ACCOUNTING SPECIALIST	1.00
CITY ENGINEER	1.00
ENGINEERING TECHNICIAN I	1.00
MANAGEMENT ANALYST	1.00
SENIOR ENGINEERING TECHNICIAN	1.00
TRAFFIC ENGINEER	1.00
1013020 - TRANS OPERATIONS	2.00
EQUIPMENT OPERATOR I	2.00
10150 - TOPEKA ZOOLOGICAL PARK	3.00
1015020 - ZOO ANIMAL CARE	2.00
MANAGER ZOO OPERATIONS	1.00
ZOO KEEPER	1.00
1015030 - ZOO EDUCATION & CONSERVATION	1.00

Row Labels	7/22/2024 Vacancy Total
ZOO VETERINARIAN	1.00
10160 - PLANNING DEPARTMENT	4.00
1016010 - PLANNING DEPARTMENT	1.00
DEPUTY DIRECTOR OF ECONOMIC DEVELOPMENT	1.00
1016015 - PLANNING - DEVELOPMENT SERVICES	3.00
ADMINISTRATIVE OFFICER	1.00
PLAN REVIEWER	1.00
TRADE INSPECTOR	1.00
10170 - NEIGHBORHOOD RELATIONS	3.00
1017015 - NR PROPERTY MAINTENANCE	3.00
HOUSING NAVIGATOR	1.00
PROPERTY MAINT INSPECTOR I	1.00
PROPERTY MAINT INSPECTOR II	1.00
291 - SPECIAL STREET REPAIR	10.00
29130 - TRANS OPERATIONS	10.00
2913020 - TRANS OPERATIONS	10.00
MAINTENANCE WORKER II	2.00
STREET MAINTENANCE WORKER	1.00
STREET MAINTENANCE WORKER TRAINEE	7.00
613 - INFORMATION TECHNOLOGY	3.00
61312 - INFORMATION TECHNOLOGY	2.00
6131259 - IT DEPARTMENT OVERHEAD	2.00
SENIOR SYSTEM DEVELOPER	2.00
61330 - INFORMATION TECHNOLOGY	1.00
6133010 - IT DEPARTMENT OVERHEAD	1.00
BUSINESS SYSTEMS ANALYST	1.00
614 - FLEET MANAGEMENT	1.00
61404 - FLEET MANAGEMENT	1.00
6140459 - FLEET SERV ADMN/LD SHOP	1.00
MASTER MECHANIC	1.00
615 - FACILITIES OPERATIONS	4.00
61530 - FACILITIES OPERATIONS	4.00

Row Labels	7/22/2024 Vacancy Total
6153070 - FACILITIES OPERATIONS	4.00
MAINTENANCE WORKER II	1.00
MAINTENANCE WORKER III	1.00
PLUMBER	1.00
PREVENTATIVE MAINTENANCE TECHNICIAN	1.00
621 - WATER UTILITY	16.00
62130 - WATER UTILITY	16.00
6213010 - WATER ADMINISTRATION	2.00
ENGINEER	1.00
ENGINEERING TECHNICIAN I	1.00
6213061 - WA MAINTENANCE	6.00
FOREPERSON	2.00
LEADPERSON	3.00
MANAGER INFRASTRUCTURE	1.00
6213064 - WA OPERATIONS	8.00
LEADPERSON	1.00
MANAGER INFRASTRUCTURE	1.00
OFFICE ASSISTANT III	1.00
SENIOR NETWORK ENGINEER	1.00
UTILITY SYSTEM WORKER II	1.00
UTILITY SYSTEM WORKER III	1.00
WATER PLANT OPERATOR	2.00
623 - STORMWATER UTILITY	4.00
62330 - STORMWATER	4.00
6233010 - STORMWATER ADMINISTRATION	2.00
ENGINEER	1.00
ENGINEER IN TRAINING	1.00
6233064 - STORMWATER MAINTENANCE	2.00
EQUIPMENT OPERATOR	1.00
SENIOR INFRASTRUCTURE MANAGER	1.00
625 - WASTEWATER FUND	11.00
62530 - WASTEWATER	11.00

Row Labels	7/22/2024 Vacancy Total
6253067 - WASTEWATER MAINTENANCE	3.00
MAINTENANCE MECHANIC	3.00
6253069 - WASTEWATER OPERATIONS	3.00
MANAGER INFRASTRUCTURE	1.00
WASTEWATER TREATMENT FACILITY OPERATOR I	2.00
6253069 - WPC SCADA	1.00
SYSTEM DEVELOPER II	1.00
6253074 - UTILITIES & TRANSP ADM	2.00
EQUIPMENT OPERATOR	2.00
6253080 - UTILITIES & TRANSP ADM	2.00
DEPUTY UTILITY DIRECTOR	2.00
710 - OTHER GRANTS	1.00
71060 - OTHER GRANTS	1.00
7106071 - PLANNING GRANTS	1.00
PLANNER II	1.00
(blank)	
Grand Total	131.00