Budget Book: Topeka.org/finance/budget
The Budget: Fiscal Year

The City’s budget year goes from January 1 to December 31.
The Budget: Senate Bill 13 and House Resolution 2104

July 13 Vote
To consider holding a public hearing for the purpose of exceeding the Revenue Neutral Rate

Vote Passed?

Budget vote: August 10
No

Yes
Hearing and Budget vote: September 13
The Budget Document: Purpose

What is it for and why do we have it?

**PLANNING**
Estimating revenues and projecting expenditures to create a balanced budget

**PRIORITIES**
Identifying what services to provide and at what level of service

**POLICY**
Deciding how to allocate funds among different programs
The Budget Document: Priorities

- Fiscal Sustainability
  - Mayor & Council
  - City Manager
  - Admin & Finance
  - Human Resources
  - City Attorney
  - City Clerk

- Developing Neighborhoods
  - Community Engagement
  - Housing
  - Code Enforcement
  - Planning
  - Building Permits

- Invest in Infrastructure
  - Street Maintenance
  - Snow Removal
  - Engineering
  - Traffic Ops
  - Forestry

- Public Safety
  - Fire & EMS
  - Police
  - Municipal Court

- Quality of Life
  - Social Services
  - TPAC
  - Downtown Topeka
  - Incentives
  - Riverfront
  - Bike/Pedestrian
Financial Structure

In local government budgeting, department revenues/expenditures are broken down into two classifications.

1. **Governmental Activities**
   - General Fund
     - Tax and Fee Supported
   - Special Revenue
     - Tax and Fees Dedicated to Specific Purposes

2. **Enterprise Activities**
   - Self-funded, user fee supported
     - Business Model
     - Utilities
     - Parking
FY22 Total Revenues: $339 million

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>User Fees</td>
<td>Usage-based such as Parking and Water</td>
<td>$88,487,586</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>Paid on Goods Purchased</td>
<td>$67,894,665</td>
</tr>
<tr>
<td>Property Tax</td>
<td>Assessed Valuation</td>
<td>$58,472,458</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>Remaining Available Money from Past Years</td>
<td>$39,759,826</td>
</tr>
<tr>
<td>Fees for Service</td>
<td>Interfund Transfers including Premiums</td>
<td>$31,624,029</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Includes Motor Fuel, Fine, and Licenses</td>
<td>$31,216,765</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>Paid by Utilities such as Electric and Cable</td>
<td>$13,453,851</td>
</tr>
<tr>
<td>PILOTS</td>
<td>Payments to Offset Loss in Property Tax</td>
<td>$8,088,528</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$338,997,706</strong></td>
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</table>
FY22 Total Operating Expenditures: $339 million

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Contractual</td>
<td>Payments for Services</td>
<td>$126,375,024</td>
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<tr>
<td>Personnel</td>
<td>Wages and Benefits</td>
<td>$107,621,785</td>
</tr>
<tr>
<td>Debt</td>
<td>General Obligation and Revenue Bond Payments</td>
<td>$44,278,999</td>
</tr>
<tr>
<td>Other</td>
<td>Contingency and Depreciation</td>
<td>$29,481,959</td>
</tr>
<tr>
<td>Commodities</td>
<td>Items and Goods</td>
<td>$14,946,240</td>
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<tr>
<td>Transfers</td>
<td>Movement of Funds from One Fund to Another</td>
<td>$11,908,467</td>
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<tr>
<td>Capital</td>
<td>Major Equipment or Infrastructure Purchase and Lease</td>
<td>$4,385,235</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$338,997,708</strong></td>
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</tbody>
</table>

Expenditures
Money going out
City Expenditures by Fund Type: $339 million

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Expenditures (Millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$98.1</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td>$95.5</td>
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<tr>
<td>Special Revenue Funds</td>
<td>$65.4</td>
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<tr>
<td>Internal Service Funds</td>
<td>$30.2</td>
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<tr>
<td>Debt Service</td>
<td>$20.0</td>
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<tr>
<td>Special Liability Fund</td>
<td>$3.0</td>
</tr>
</tbody>
</table>

(Police, Fire, Public Works)
(Utilities (3), Parking)
(Street maintenance)
(IT, Fleet, Facilities)
(Buildings, Streets, Other)
(Lawsuits)
General Fund Expenditures by Budget Priority

- Public Safety: 77%
- Fiscal Sustainability: 5%
- Quality of Life: 4%
- Neighborhoods: 3%
- Infrastructure: 9%
- Other: 2%
General Fund Expenditures: Public Safety Example

- Public Safety: 77%
- Personnel: 87%
- Non-personnel: 13%

Personnel Counts:
- Police: 360
- Fire: 246

Expenditures
Money going out
Difficult decisions

- Mill levy and RNR natural growth rate
- Fixed increases to salary
- Impact on levels of service
Thank you

PDF Version: Topeka.org/finance/budget

Email: Budget@Topeka.org