

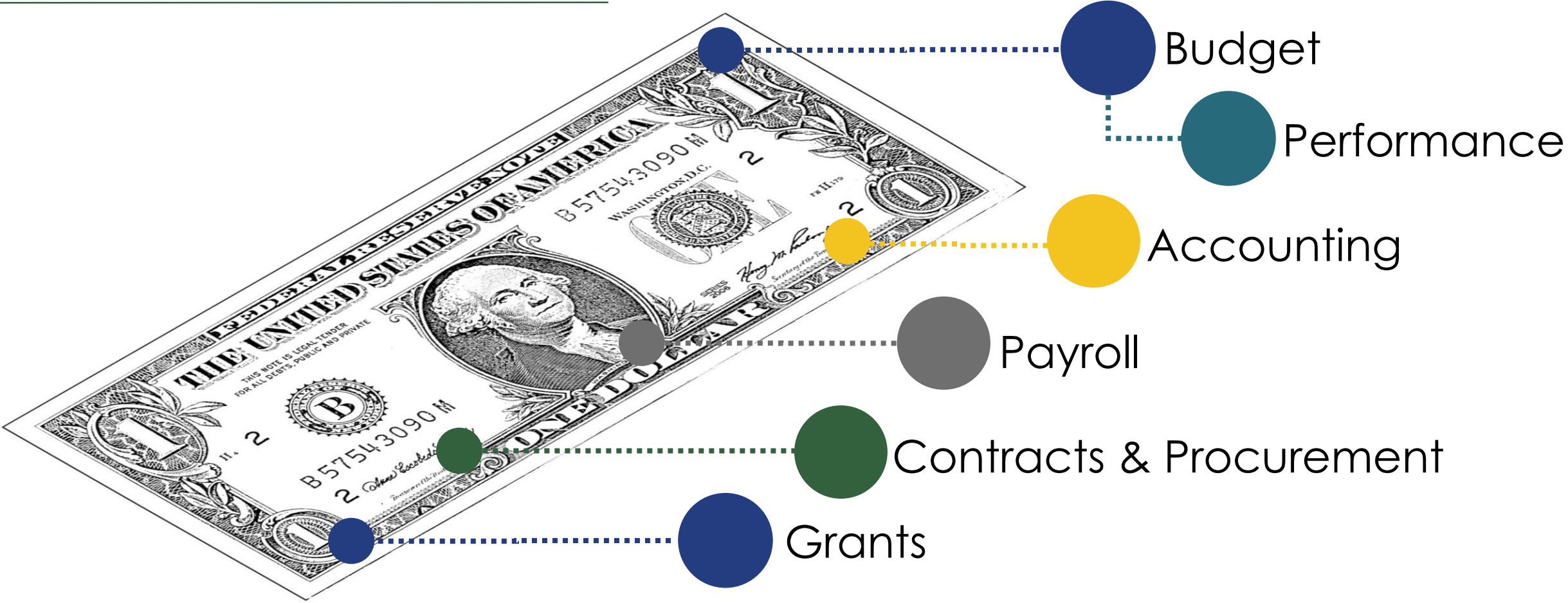


Topeka Budget 101

Understanding Your City's Budget

Topeka, Kansas has to keep a balanced budget just like you do at home. Let's dive in!

Finance Department Structure





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

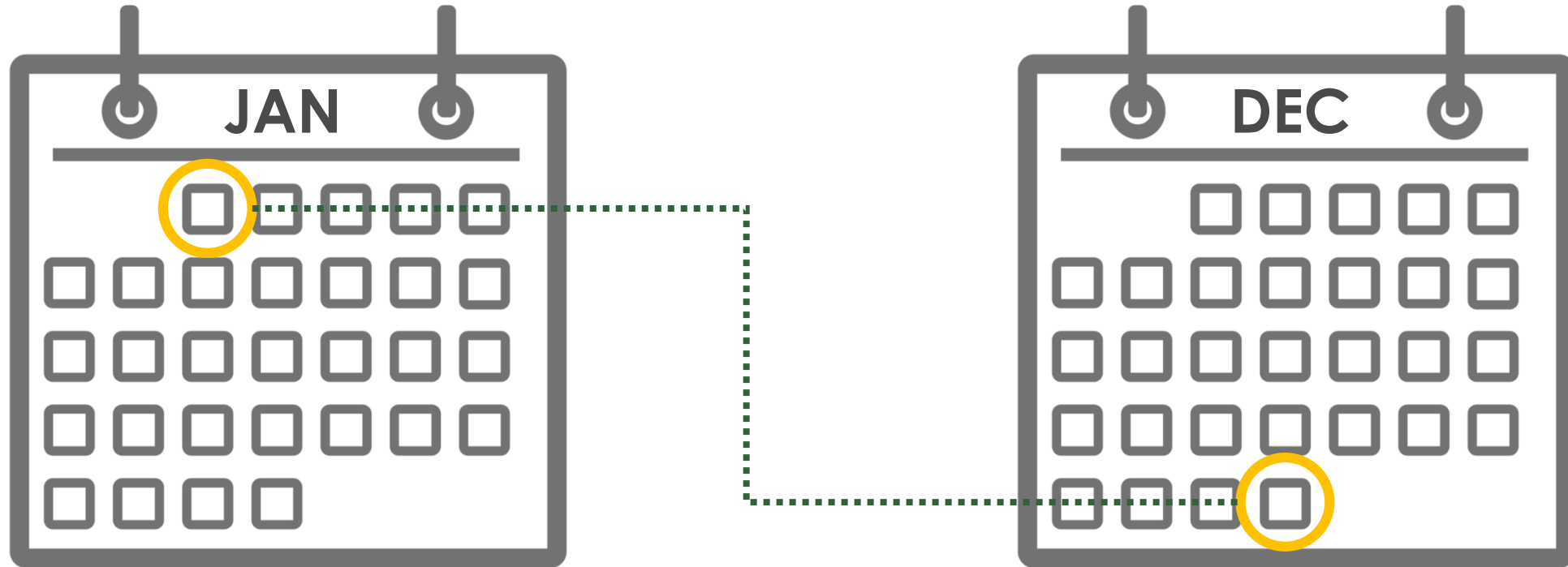
● POLICY

Deciding how to allocate funds among different programs

CITY OF TOPEKA
2020 ADOPTED BUDGET

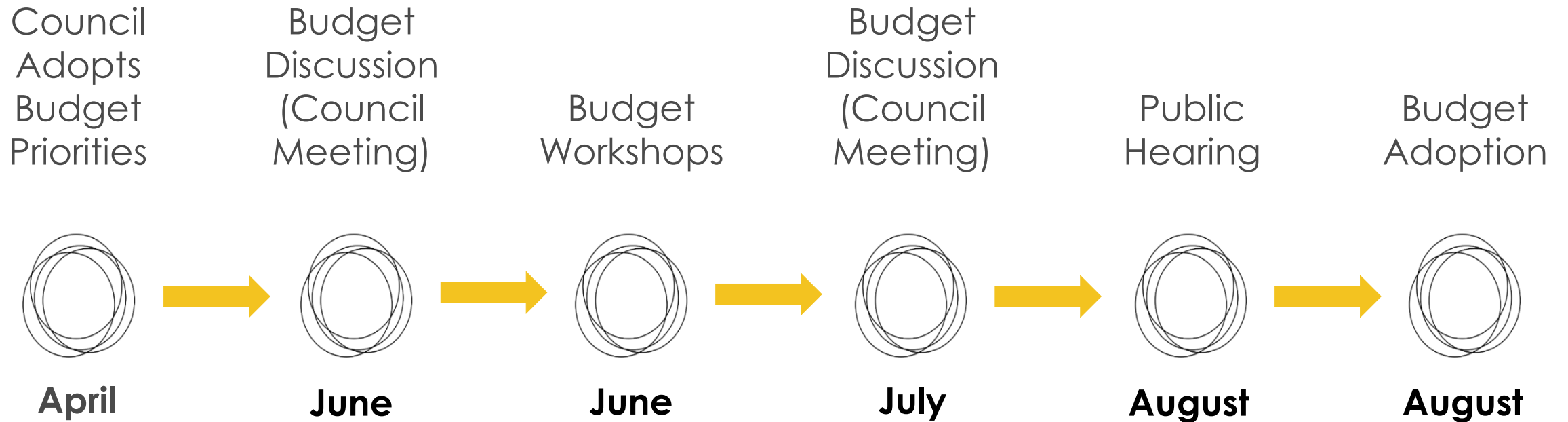
The Budget: Fiscal Year

The City's budget year goes from January 1 to December 31.



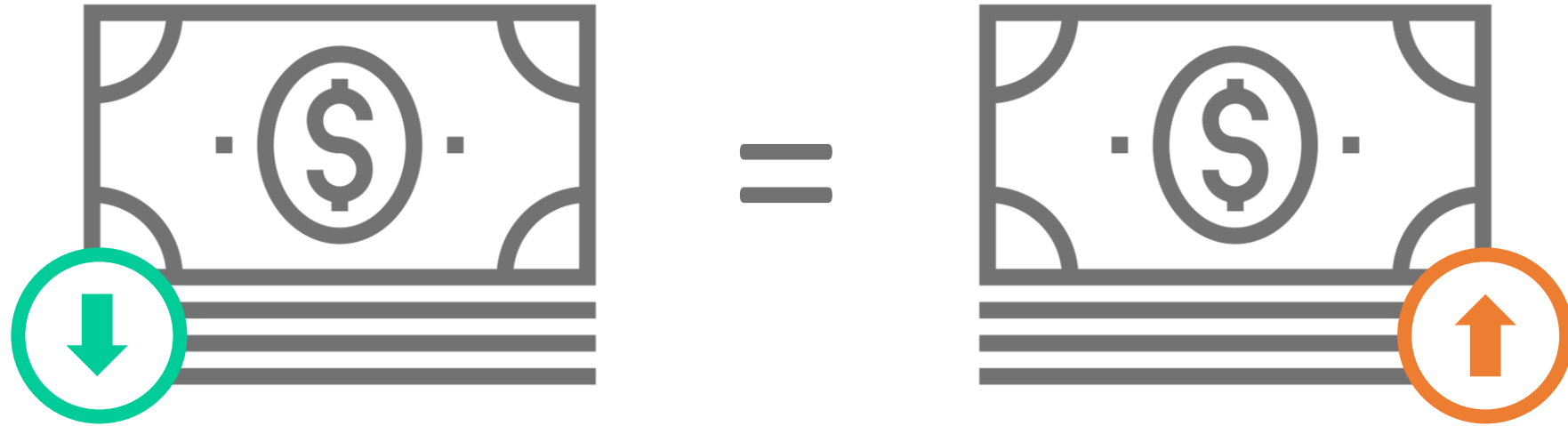
Public Input Timeline

The budget process goes through several stages.
You can get involved along the way!



See more of the calendar at [http:// www.topeka.org/finance/budget](http://www.topeka.org/finance/budget)

The Budget: Keeping It Balanced



Why Do We Want A Balanced Budget?

1. It's responsible and good management
2. It's a State of Kansas requirement

Financial Structure

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

1

Governmental Activities

General Fund
Tax and Fee Supported
Benefit All
Special Revenue
Specific Use



2

Business-Type Activities

Utilities
Parking
Self-funded, user fee supported
Business Model



Divide and Provide

Let's start with a game!



Governance

- Mayor & Council
- City Manager
- Emergency Management
- Admin & Finance
- Human Resources
- City Attorney



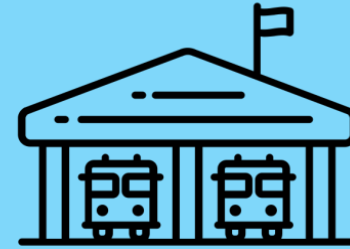
Developing Neighborhoods

- Community Engagement
- Inmate Crews
- Code enforcement
- Planning
- Building Permits



Investing in Infrastructure

- Street Maintenance
- Snow Removal
- Engineering
- Traffic Ops
- Forestry



Public Safety

- Fire & EMS
- Police
- Municipal Court



Quality of Life

- Zoo
- TPAC
- Social Services

Instructions: Looking at these five City priorities, allocate your group's \$100. Discuss your thoughts with your group members and come together with a final decision. If you have questions, let us know!

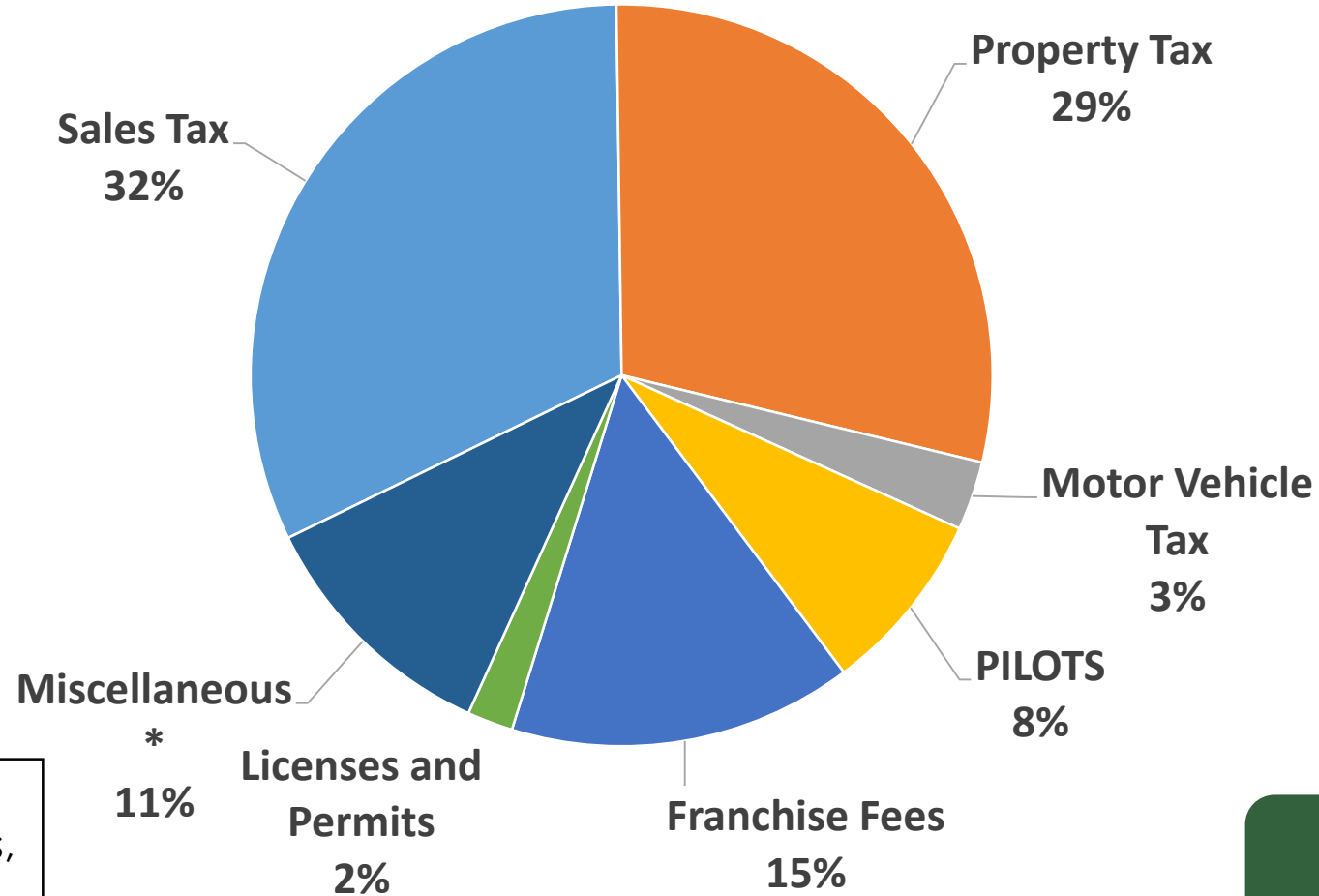
Game Versus Reality

How your allocations compare with the Fiscal Year 2020 Adopted Budget

City Council Priority	In Millions	% of Total	Out of \$100
Governance (Mayor & Council, City Manager, HR, Administration & Finance, City Attorney)	\$7.3	8%	\$8
Developing Neighborhoods (Community Engagement, Inmate Crews, Planning, Code Enforcement, Permits)	\$5.5	6%	\$6
Investing in Infrastructure (Street Maintenance, Snow removal, Engineering, Traffic Operations, Forestry)	\$8.1	8%	\$8
Public Safety (Fire, EMS, Police, Municipal Court)	\$71.4	74%	\$74
Quality of Life (Zoo, TPAC, Social Services)	\$2.6	4%	\$4

General Fund Revenues: \$96.5 million

Where does the money come from?

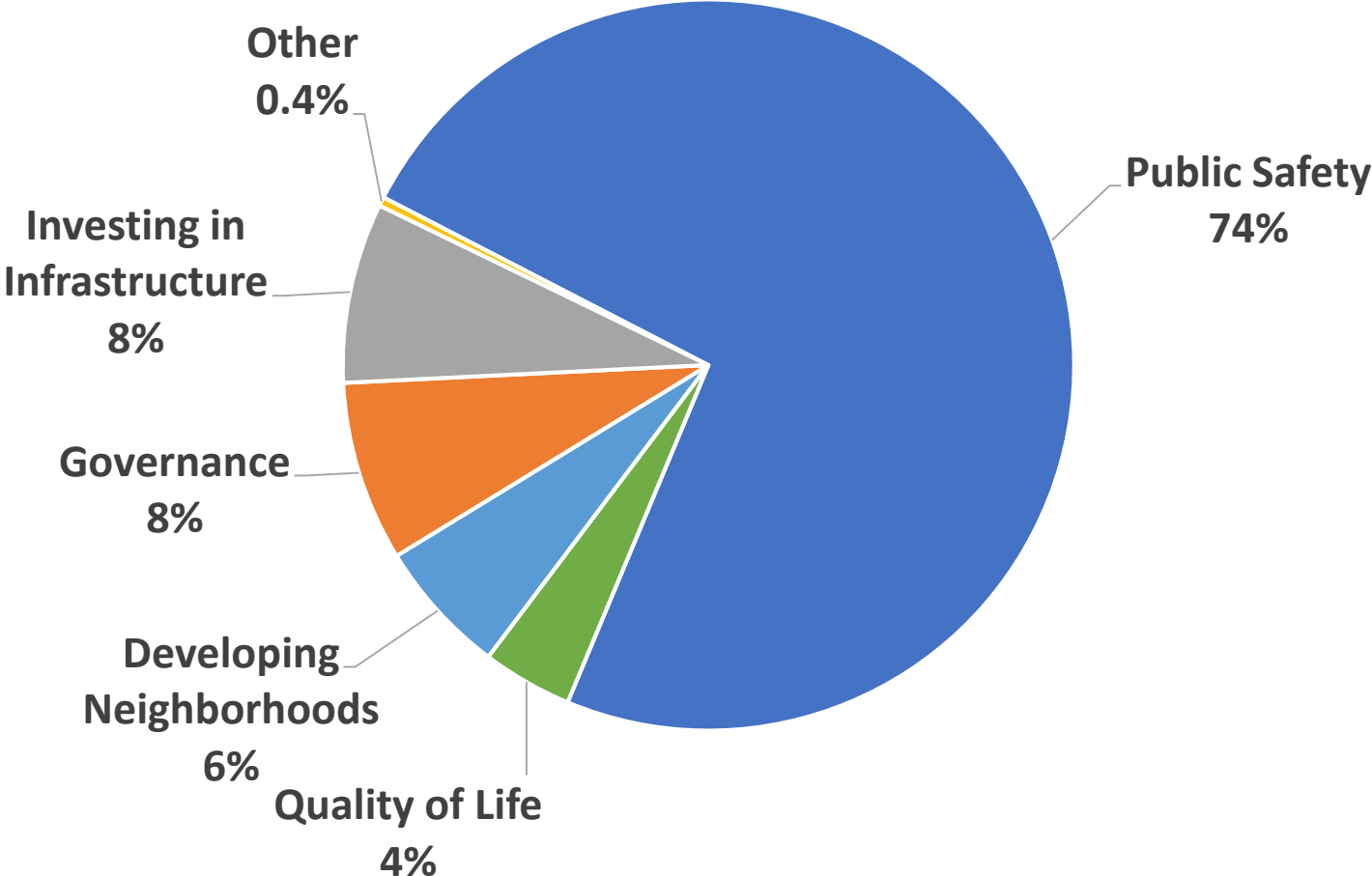


* Miscellaneous = Intergovernmental transfers, fees, Municipal Court, special assessments, etc.

Revenues
Money coming in

General Fund Expenditures by Budget Priority

Where does the money go?



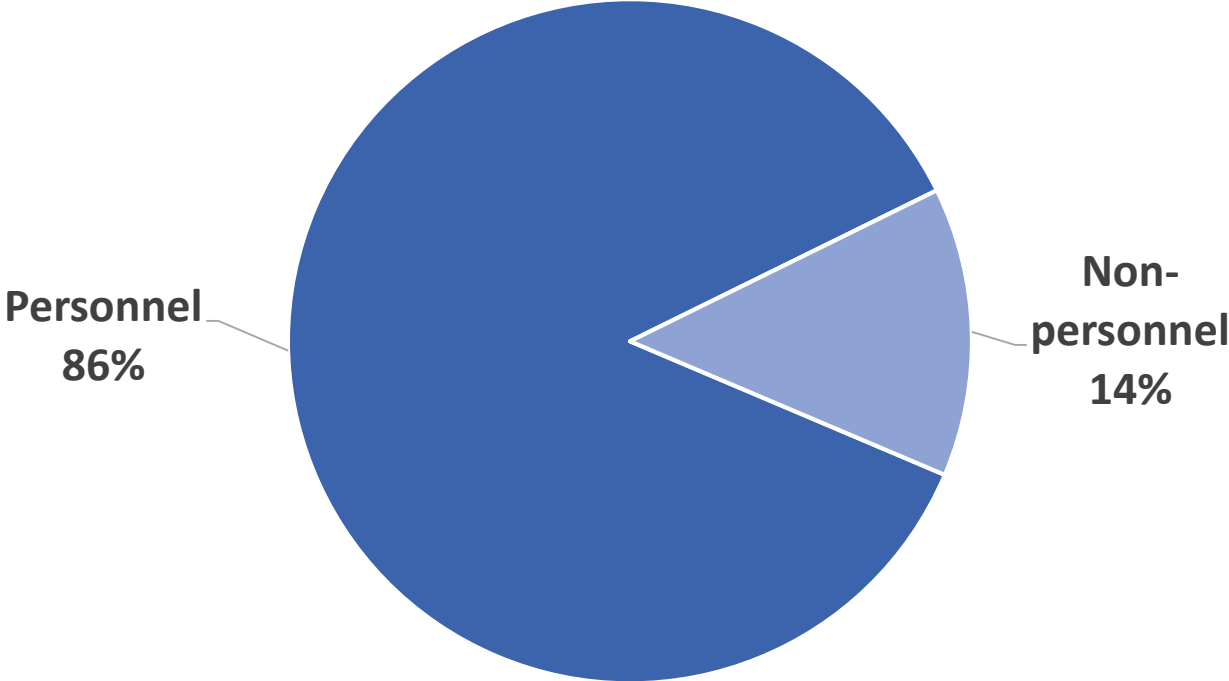
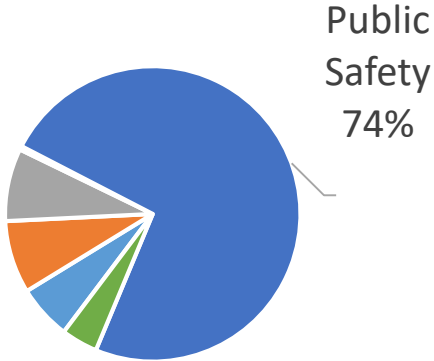
Expenditures
Money going out

General Fund Expenditures by Budget Priority

Where does the money go?

Personnel Counts
Police: 352
Fire: 249
Municipal Court: 20

Public Safety



Expenditures
Money going out

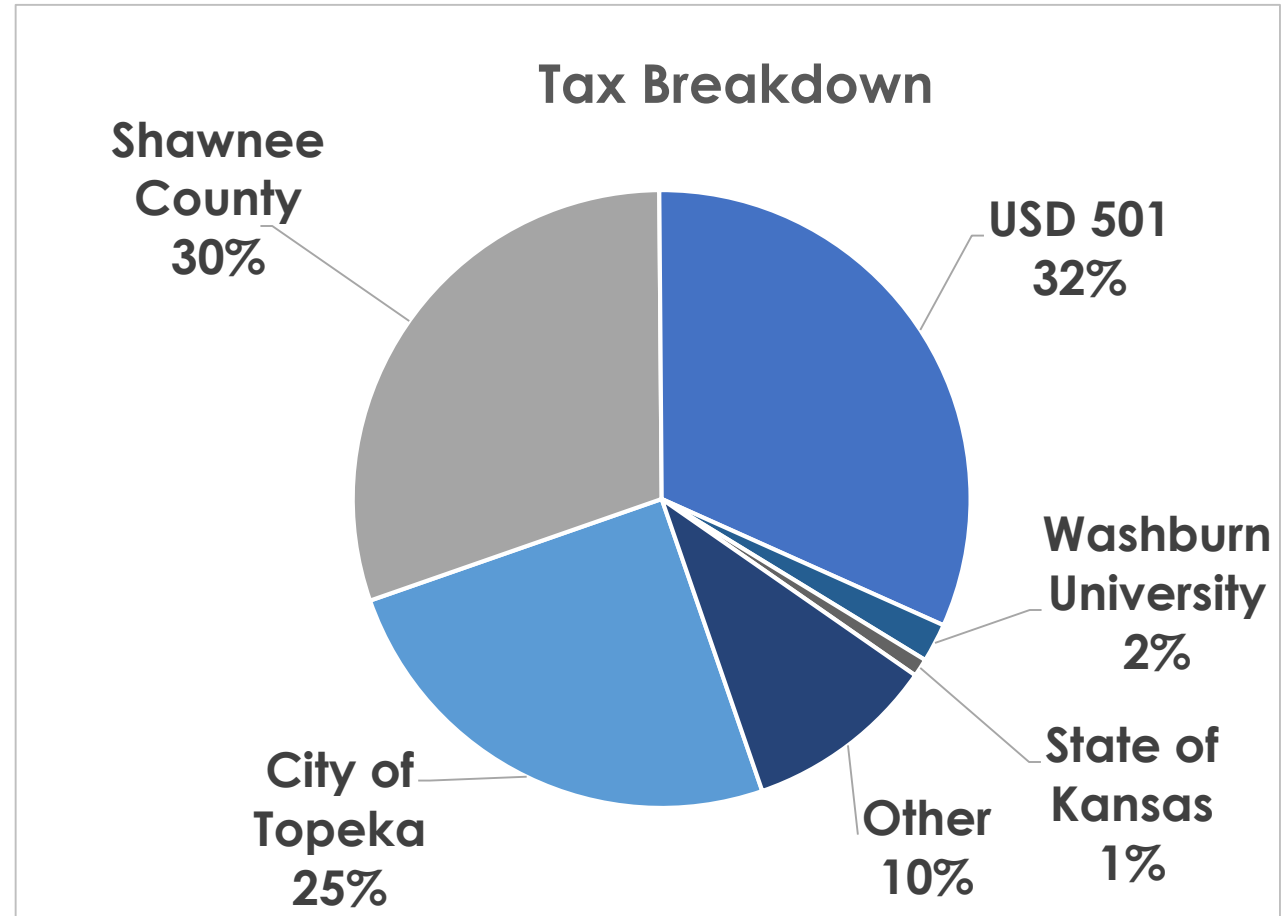
Property Taxes by Entity

Who is taxing you and how much?

Tax breakdown on a home appraised at \$100,000

Taxing Source	Levy Rate	Amount
State of Kansas	1.500	\$ 17.25
Washburn University	3.233	\$ 37.18
Other*	16.023	\$ 184.26
City of Topeka	39.768	\$ 457.33
Shawnee County	48.172	\$ 553.98
USD 501	50.754	\$ 583.67
Total Tax Bill	159.45	\$ 1,833.68

* Metro Transit Authority, Metro Topeka Airport Authority, Topeka Shawnee County Public Library



What is a Mill?

The mill rate is the amount of tax payable per dollar of the assessed value of a property.

For 1 mill:

Levy Rate is Calculated in “mills”

1 mill = 1/1000 of \$1 or \$0.001

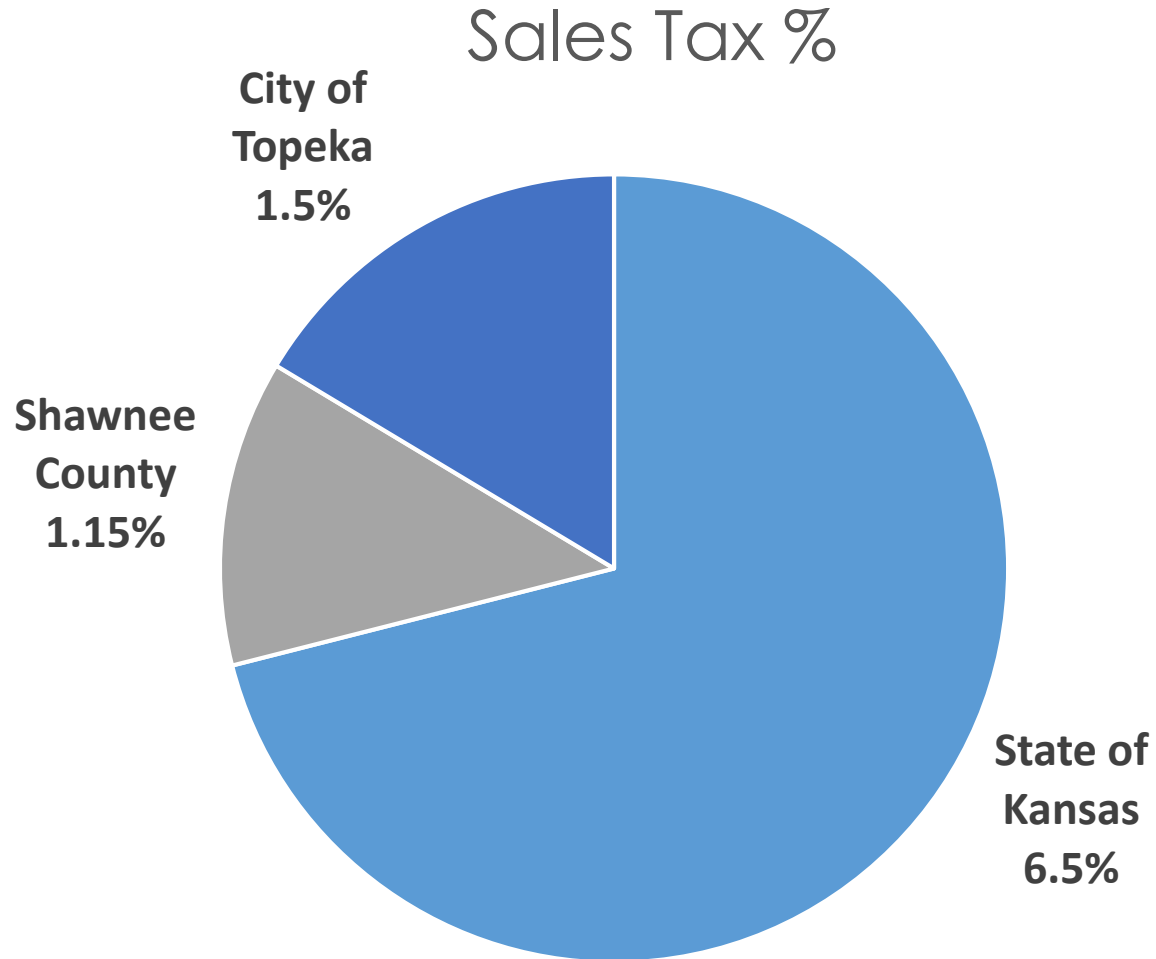
In Kansas, only 11.5% of a home's assessed value is taxable.

Appraised Value	Taxable Value	Amount
\$ 50,000	\$ 5,750	\$ 5.75
\$ 70,000	\$ 8,050	\$ 8.05
\$ 100,000	\$ 11,500	\$ 11.50
\$ 150,000	\$ 17,250	\$ 17.25
\$ 200,000	\$ 23,000	\$ 23.00

(Formula = Taxable Value/ 1000 x 1 mill)

Who receives my sales tax?

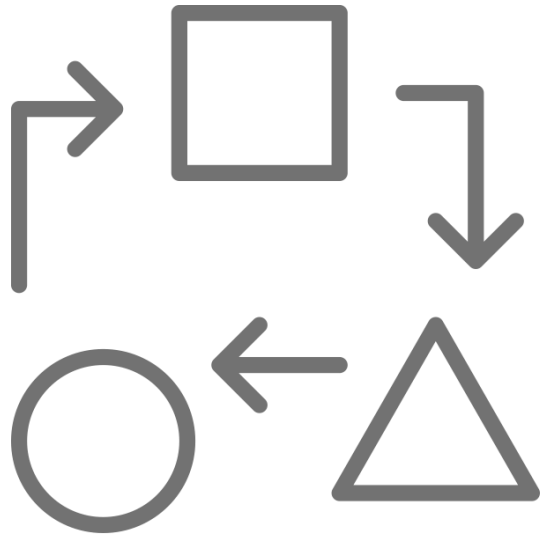
Base Sales Tax
Rate: 9.15%



Grocery Store	
½ gallon of milk	\$ 1.79
Toilet paper	\$ 12.97
Eggs	\$ 1.50
Bread	\$ 1.98
<hr/>	
Subtotal	\$ 18.24
City sales tax	\$ 0.27
County sales tax	\$ 0.21
State sales tax	\$ 1.19
TOTAL	\$ 19.91

General Fund Challenges

What are the main concerns?



- Expenditure growth vs Revenue growth
- Estimated annual operating deficits
- Reliance on economically sensitive revenues
- Impact on levels of service

Outcomes of a Balanced Budget



- Improved ability to plan for the future
- Continued and improved service delivery
- Better preparation for emergencies

Questions or Comments?



Budget Office

Head over to the Budget & Performance website to learn more about the budget!

<https://www.topeka.org/finance/budget/>

budget@topeka.org
785-368-9160

Hold us accountable!

Head over to the performance portal where you can track how we are measuring up.

<https://www.performance.topeka.org>

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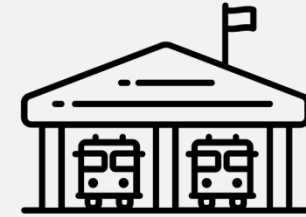
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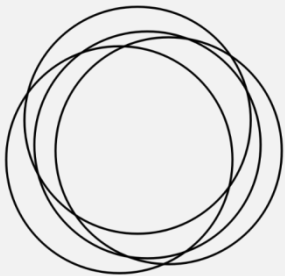
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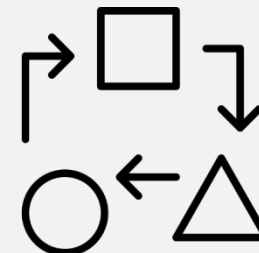
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