

CITY OF TOPEKA 2025 | OPERATING BUDGET

CITY
HALL





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

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INTRODUCTION

GOVERNING BODY

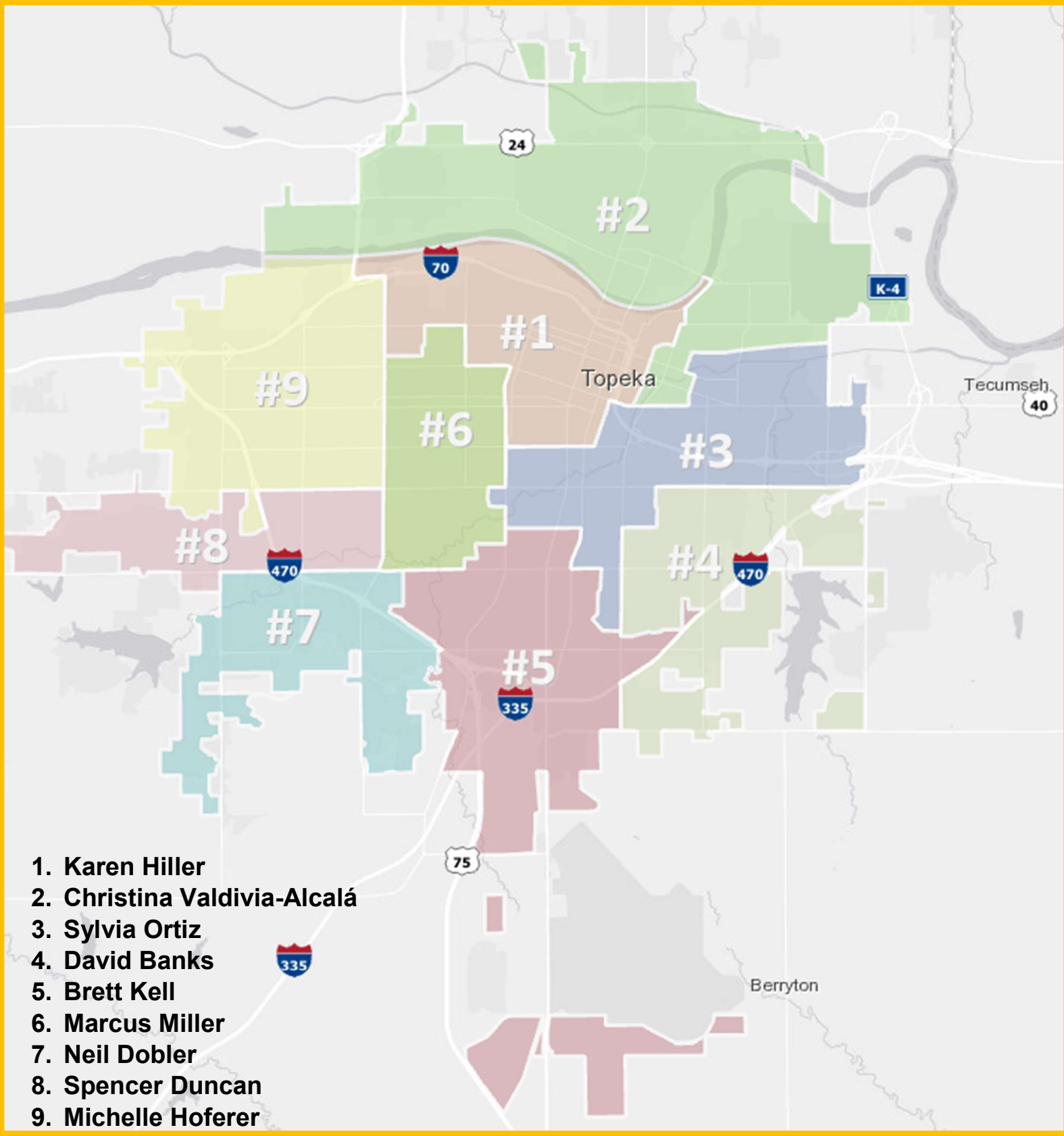


Since 2005, the City of Topeka has operated under a Council-Manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager.

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.

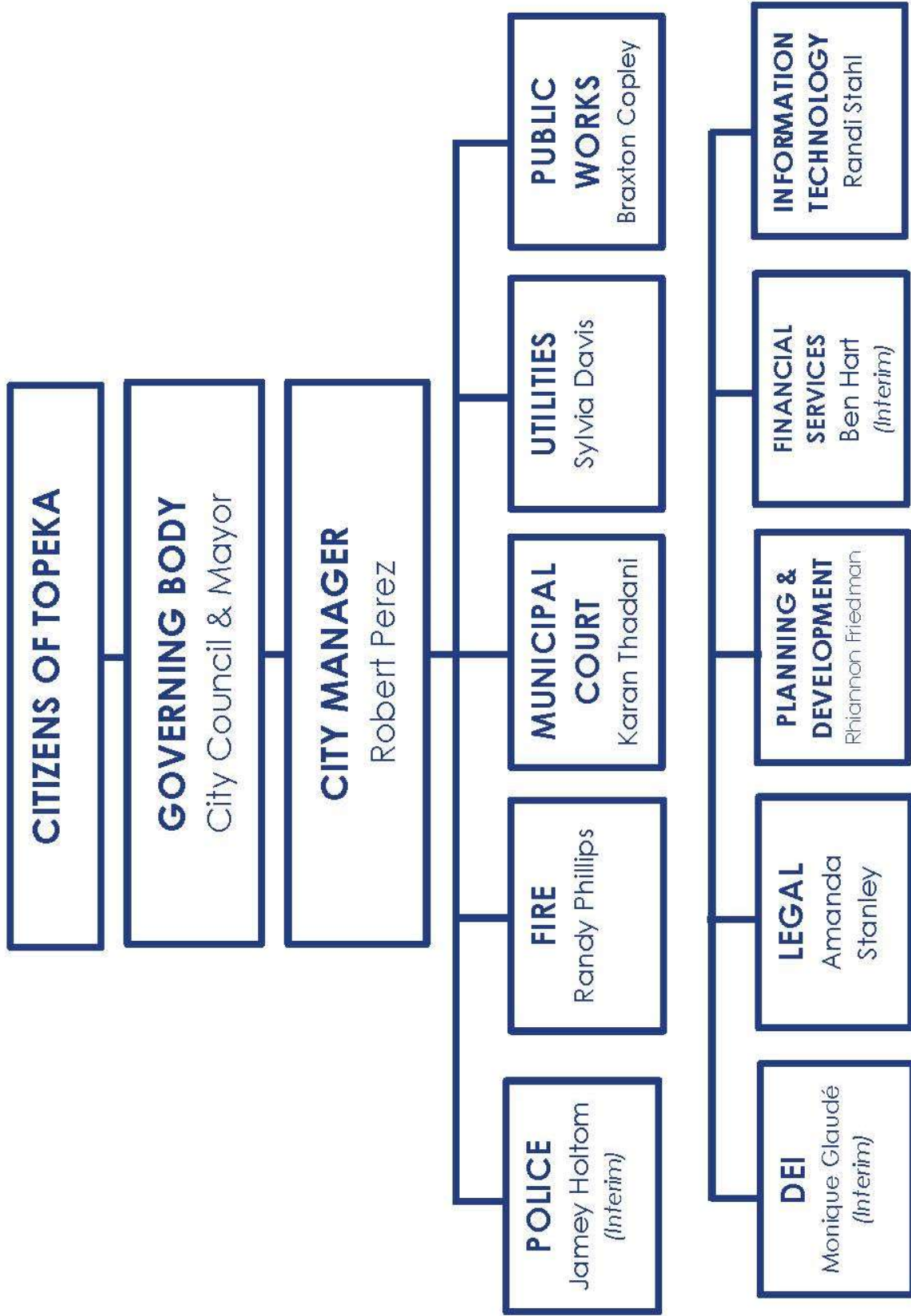
The Governing Body conducts the business of the City by voting on ordinances, resolutions, applications, major plans, zoning petitions, receiving reports, and other items. The Governing Body elects a Deputy Mayor every year, who presides over Council meetings in the absence of the Mayor, makes committee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

GOVERNING BODY



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

CITY OF TOPEKA ORGANIZATIONAL CHART



CITY MANAGER'S LETTER

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

Dear Mayor Padilla and City Councilmembers,

I am pleased to present the Fiscal Year 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:

- Shift 1 mill from Debt Service to the General Fund- keeping the mill levy at 36.952—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.m 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 \$2.5 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

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 legislative sessions.

Funds

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 Consultants (+\$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 \$8.8 million or 10.1%. 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

Other Policy Considerations

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. To avoid sustainable service reductions the City recommends the following:

- **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.

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 RNR Hearing
- 17th - Budget 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	\$363,806,536
Fees For Service	\$120,006,743	\$127,915,345	\$141,521,706	\$149,897,065
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	\$60,303,058
Intergovernmental Revenue	\$23,912,966	\$32,368,539	\$14,549,517	\$14,709,470
Franchise Fees	\$16,115,074	\$15,263,008	\$17,718,766	\$14,365,512
Miscellaneous	\$72,227,424	\$45,770,321	\$2,112,480	\$12,565,359
PILOTS	\$8,010,562	\$8,027,067	\$5,983,664	\$6,040,664
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)	(\$399,241,620)
Capital Outlay	(\$5,613,360)	(\$10,113,331)	(\$3,255,599)	(\$3,259,466)
Commodities	(\$14,127,364)	(\$17,161,878)	(\$18,735,284)	(\$19,324,642)
Other Payments	(\$51,411,629)	(\$52,282,724)	(\$60,148,000)	(\$40,635,411)
Debt	(\$49,179,255)	(\$28,045,485)	(\$43,853,581)	(\$49,891,603)
Personnel	(\$101,168,028)	(\$109,784,930)	(\$122,112,203)	(\$133,804,868)
Contractual	(\$138,700,168)	(\$148,070,246)	(\$142,413,493)	(\$152,325,630)
Total	\$28,064,511	\$33,603,502	(\$48,739,418)	(\$35,435,084)

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)	(\$127,570,992)
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)	(\$1,536,185)
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)	(\$8,274,449)
292 - Sales Tax Street Maint	(\$8,986,051)	(\$17,440,245)	(\$32,660,128)	(\$28,124,454)
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)	(\$21,611,803)
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)	(\$3,462,682)
613 - Information Technology	(\$4,639,802)	(\$5,295,593)	(\$5,970,730)	(\$6,702,767)
614 - Fleet Management	(\$2,212,264)	(\$2,431,674)	(\$3,934,274)	(\$3,664,129)
615 - Facilities Operations	(\$4,458,695)	(\$3,052,773)	(\$3,657,295)	(\$3,509,271)
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)	(\$3,850,493)
710 - Other Grants	(\$1,046,289)	(\$1,195,522)	(\$1,045,567)	(\$1,071,804)
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)	(\$152,325,630)
Personnel	(\$101,168,028)	(\$109,784,930)	(\$122,112,203)	(\$133,804,868)
Debt	(\$49,179,255)	(\$28,045,485)	(\$43,853,581)	(\$49,891,603)
Other Payments	(\$51,411,629)	(\$52,282,724)	(\$60,148,000)	(\$40,635,411)
Commodities	(\$14,127,364)	(\$17,161,878)	(\$18,735,284)	(\$19,324,642)
Capital Outlay	(\$5,613,360)	(\$10,113,331)	(\$3,255,599)	(\$3,259,466)
Total	(\$360,199,804)	(\$365,458,594)	(\$390,518,161)	(\$399,241,620)

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	\$127,570,992
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	\$5,204,250
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	\$19,316,996
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	\$6,957,278
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	\$354,110
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	(\$2,465,563)
292 - Sales Tax Street Maint	\$33,322,579	\$35,422,592	\$24,204,482	\$16,591,935
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	\$11,785,491
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	\$3,049,885
613 - Information Technology	\$555,103	(\$439,115)	(\$404,764)	(\$150,253)
614 - Fleet Management	(\$795,776)	\$2,166,230	\$1,049,136	\$424,007
615 - Facilities Operations	(\$1,999,663)	(\$918,159)	(\$821,775)	(\$811,046)
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)	\$258,969
710 - Other Grants	\$12,821		\$184,746	\$200,087
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)	(\$54,500,454)
Fire Department	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,861,953)
Public Works	(\$7,113,162)	(\$6,790,654)	(\$8,335,471)	(\$8,350,044)
Misc. Non - Departmental	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$4,428,651)
Planning Department	(\$2,681,102)	(\$2,749,575)	(\$3,838,884)	(\$4,290,574)
City Manager	(\$1,468,120)	(\$1,784,926)	(\$2,443,303)	(\$3,459,586)
Financial Services	(\$5,535,036)	(\$14,764,499)	(\$3,142,881)	(\$3,357,201)
Neighborhood Relations/Code Enforcement	(\$2,240,644)	(\$2,374,631)	(\$2,484,187)	(\$2,756,543)
Municipal Court	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,166,016)
Human Resources	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,137,216)
City Attorney	(\$1,033,533)	(\$1,403,471)	(\$1,743,962)	(\$1,817,470)
Park And Recreation Pass-Through	(\$688,856)	(\$723,737)	(\$720,534)	(\$746,025)
City Council	(\$375,177)	(\$363,489)	(\$391,897)	(\$509,118)
Mayor's Office	(\$143,425)	(\$148,087)	(\$170,727)	(\$190,139)
Topeka Zoological Park	(\$1,998,752)	(\$800,894)	(\$0)	\$0
Total	(\$105,785,099)	(\$116,007,107)	(\$115,006,998)	(\$127,570,992)

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.

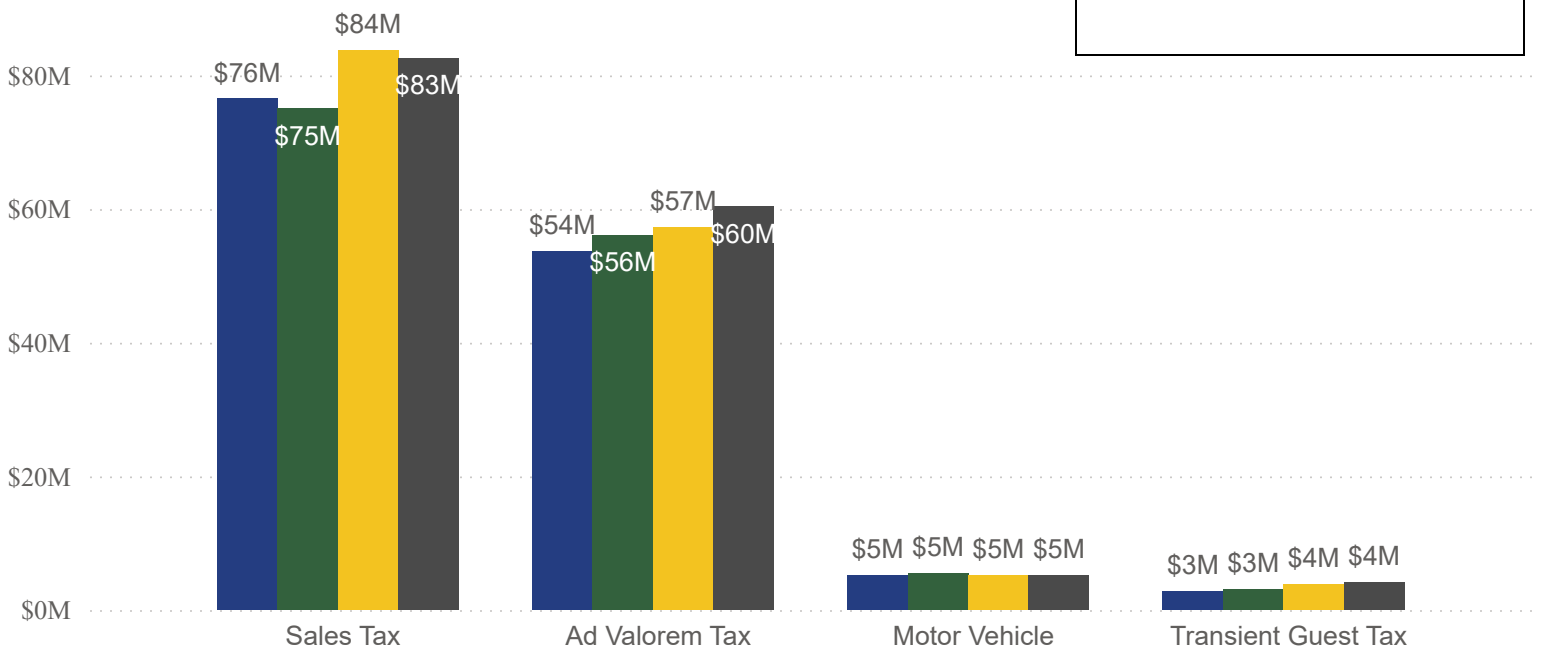
Sales Tax: The City of Topeka receives three sales taxes - two for direct operations and one for countywide purposes. In addition to those, the City also manages sales tax for the payment of debt service and pay-as-you-go community improvement districts. The two sales taxes that are utilized for operations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

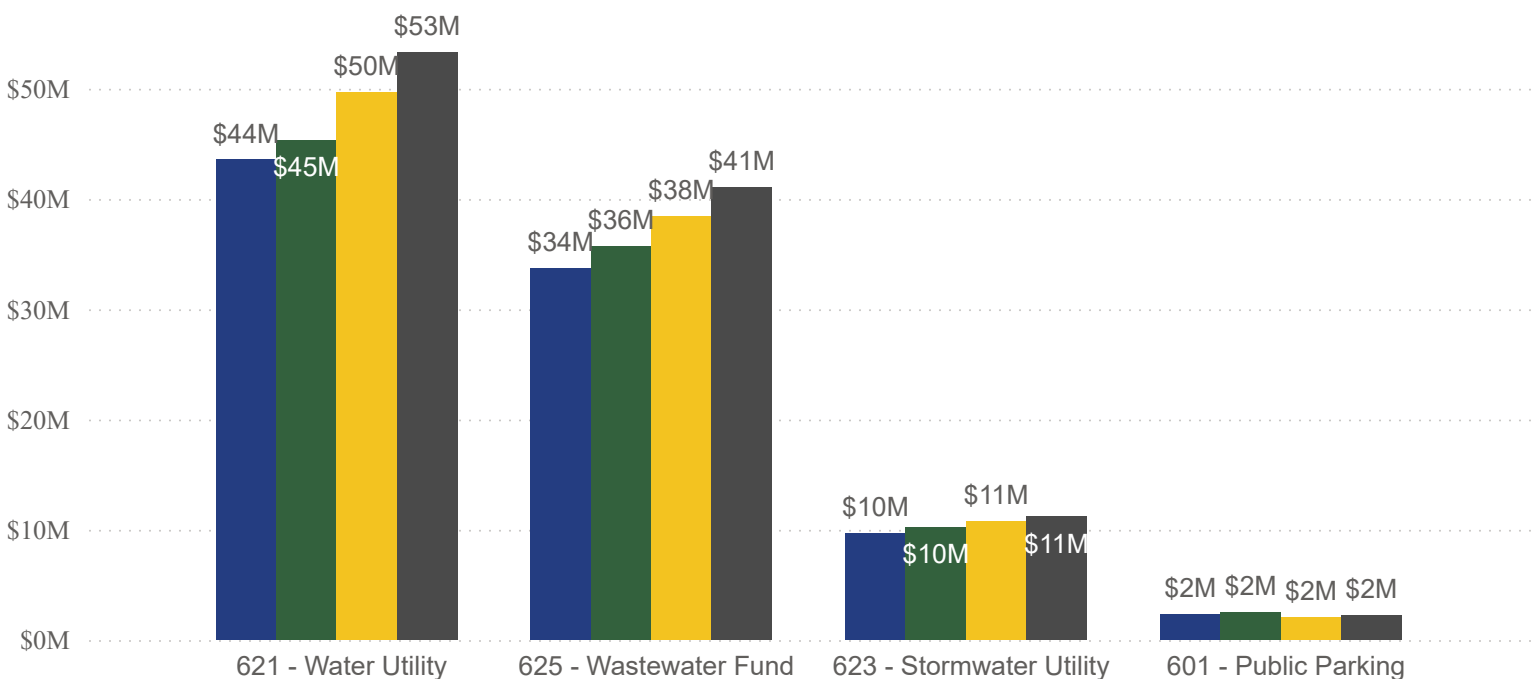
Wastewater Fund: Water Pollution Control division staff produce estimated rates based upon approved rates, the number of users, and predicted usage. The City Council establishes the City’s wastewater rates and approved a 7.5% rate increase for 2024.

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.

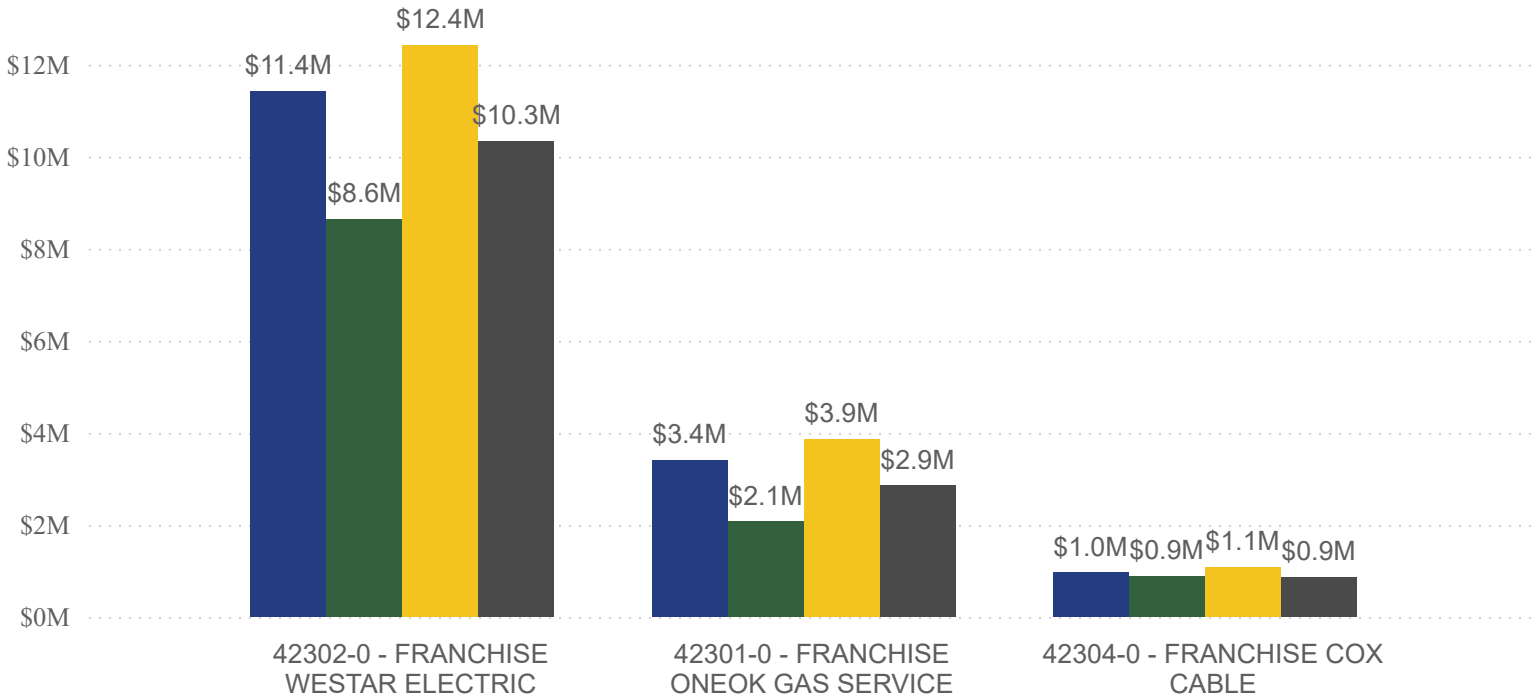
Franchise Westar Electric: Electric franchise fees are applied to the gross receipts of electric utilities operating within the City. Currently, the fee for Kaw Valley Electric is 5% and Evergy is 6%. Electric Franchise Fees are dependent on the number of users and usage. This revenue source is affected 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
10101 - City Council	10.00	10.00	10.00	11.00
10102 - City Manager	11.00	13.00	17.00	21.00
10103 - City Attorney	9.90	9.90	12.90	12.28
10104 - Financial Services	23.00	26.00	27.00	25.00
10105 - Municipal Court	18.67	18.67	20.67	19.00
10106 - Human Resources	10.00	9.00	10.00	10.50
10107 - Mayor's Office	2.00	2.00	2.00	2.00
10120 - Fire Department	246.00	247.00	247.00	247.00
10125 - Police Department	344.00	349.00	351.00	349.00
10130 - Public Works	56.00	54.00	45.25	43.60
10150 - Topeka Zoological Park	3.00	3.00	3.00	
10160 - Planning Department	27.10	28.00	36.50	36.50
10170 - Neighborhood Relations/Code Enforcement	20.00	22.00	21.00	21.00
22905 - Alcohol & Drug Safety	1.33	1.33	0.33	
23603 - Special Liability (Legal)	5.10	5.10	5.10	5.72
29130 - Special Highway Fund (Public Works)	53.00	55.00	61.00	58.00
29230 - Citywide Half-Cent Sales Tax (Public Works)	2.00	1.00	1.00	4.25
60130 - Parking (Public Works)	11.00	10.50	10.25	10.15
61312 - Information Technology	16.00	16.00	25.00	25.00
61404 - Fleet Management (Public Works)	22.00	22.50	22.25	22.00
61530 - Facilities Operations (Public Works)	14.00	16.00	15.25	15.00
62130 - Water Utility	122.00	121.00	121.00	123.00
62330 - Stormwater	25.00	26.00	26.00	25.00
62530 - Wastewater	77.00	76.00	76.00	76.00
64150 - Workers Comp (Human Resources)	2.00	2.00	2.00	2.25
64252 - Health Fund (Human Resources)	1.00	2.00	2.00	2.25
70002 - HUD Comm. Eng. Grants			2.00	
70071 - HND State Grants	10.00	10.00	10.50	10.50
71025 - Other Grants (Police)	1.00	1.00	1.00	1.00
71060 - Other Grants (Planning)	1.90	2.00	2.00	2.00
71071 - Other Grants (Planning)	1.00	3.00	1.00	2.00
Total	1146.00	1162.00	1187.00	1182.00

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 FTEs)**
 - i. +1 Assistant City Manager, +1 Emergency Coordinator, +1.0 Administrative Assistant for Public Works
 - c. **10103 – City Attorney – (12.90 FTEs to 12.28 FTEs)**
 - i. Partially moved .75 FTEs out of General Fund into Special Liability Fund
 - d. **10104 – Finance – (27 FTEs to 25 FTEs)**
 - i. Removed 1 Graduate Fellowship Position ; Removed 1 Management Analyst
 - e. **10105 – Municipal Court – (20.67 FTEs to 19 FTEs)**
 - i. Partially moved .33 into the General Fund from the Special Alcohol Fund (Probation Officer); Removed 1 Court Clerk II and Removed 1 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 – (351 FTEs to 349 FTEs)**
 - i. Moved out 1 FTE into IT which was Senior System Developer; Removed 1 Police Records Clerk
 - j. **10130 – Public Works – (45.25 FTEs to 43.60 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; Transferred One Administrative Assistant into the City Manager's Office
 - 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 5.72 FTEs)**
 - a. Partially moved .62 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 – 25.0 FTEs)**
 - a. +1 Senior System Development Director from PD ; Removed 1 Business Analyst
- 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 Ombudsman, + 1 SCADA Technician, Removed 2 Leadperson, +1 Engineering Tech
- 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 15.5 FTEs)**
 - a. Moved 1 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 31 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

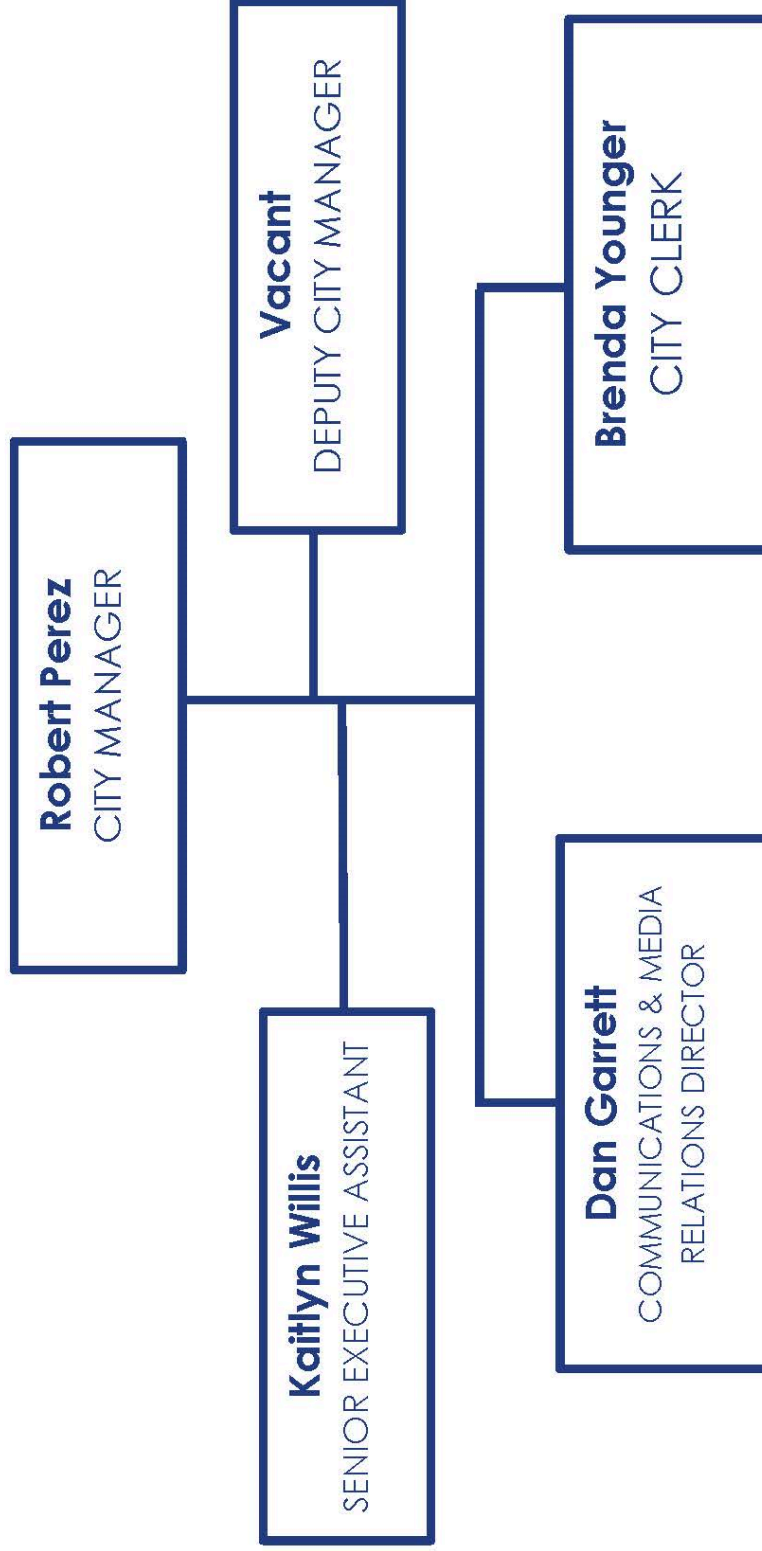
Fund Search ▲	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
101 - General Fund	(\$518,602)	(\$511,576)	(\$562,624)	(\$699,257)
Total	(\$518,602)	(\$511,576)	(\$562,624)	(\$699,257)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$518,602)	(\$511,576)	(\$562,624)	(\$699,257)
Personnel	(\$458,086)	(\$454,925)	(\$474,126)	(\$591,256)
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)	(\$699,257)

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)	(\$2,660,568)
City Manager	(\$778,593)	(\$929,113)	(\$752,210)	(\$1,461,198)
Communications	(\$420,046)	(\$506,170)	(\$769,933)	(\$785,445)
City Clerk	(\$269,153)	(\$330,360)	(\$367,446)	(\$413,925)
Total	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,660,568)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$1,467,791)	(\$1,765,642)	(\$1,889,589)	(\$2,660,568)
Personnel	(\$938,067)	(\$1,362,145)	(\$1,473,336)	(\$2,215,651)
Contractual	(\$473,131)	(\$324,918)	(\$321,186)	(\$342,418)
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)	(\$2,660,568)

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

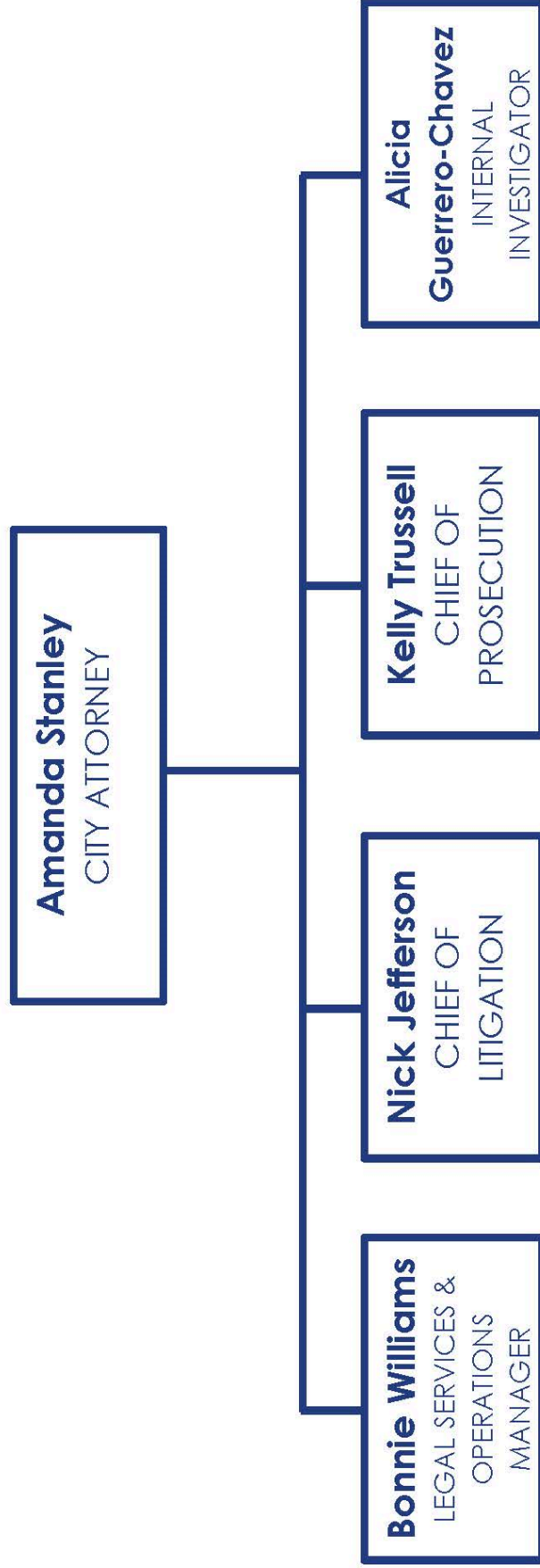
Performance Measures

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)	(\$1,817,470)
236 - Special Liability	(\$719,792)	(\$1,015,460)	(\$3,429,504)	(\$1,536,185)
Total	(\$1,753,325)	(\$2,418,931)	(\$5,173,467)	(\$3,353,655)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$1,753,325)	(\$2,418,931)	(\$5,173,467)	(\$3,353,655)
Personnel	(\$1,452,392)	(\$1,924,092)	(\$2,204,052)	(\$2,313,917)
Other Payments			(\$2,000,000)	\$0
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)	(\$5,173,467)	(\$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

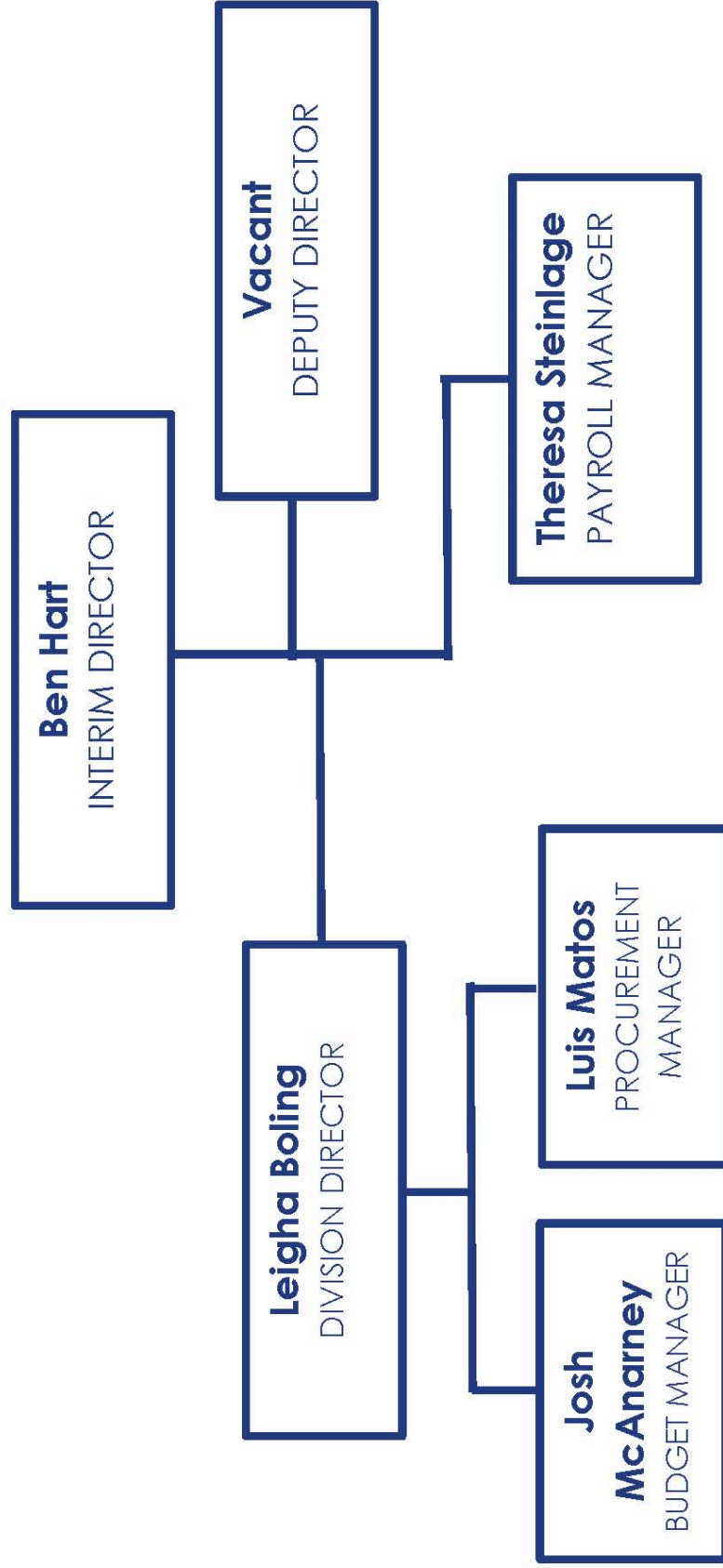
Performance Measure	2021	2022	2023	Target
Amount Paid to Claimants by the City	21568	54758	56326	N/A
Dollar Amount of Claims Sought by Claimant	12.8 million	1.2 million	107 million	N/A
Number of Claims Filed Against the City	93	106	130	N/A
Property Maintenance Code Violation Cases Closed with Compliance 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)	(\$3,357,201)
Central Accounting & Cash	(\$5,036,950)	(\$14,203,870)	(\$2,544,704)	(\$2,758,425)
Contracts And Procurement	(\$497,976)	(\$560,541)	(\$598,177)	(\$598,776)
Total	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,357,201)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▲
<input type="checkbox"/> Expenses	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,357,201)
Personnel	(\$1,950,579)	(\$2,271,157)	(\$2,577,195)	(\$2,745,707)
Contractual	(\$441,058)	(\$589,720)	(\$550,586)	(\$594,043)
Commodities	(\$10,427)	(\$18,355)	(\$15,100)	(\$17,450)
Debt	(\$132,867)			
Other Payments	(\$2,999,995)	(\$11,885,179)		\$0
Total	(\$5,534,926)	(\$14,764,411)	(\$3,142,881)	(\$3,357,201)

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)

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.

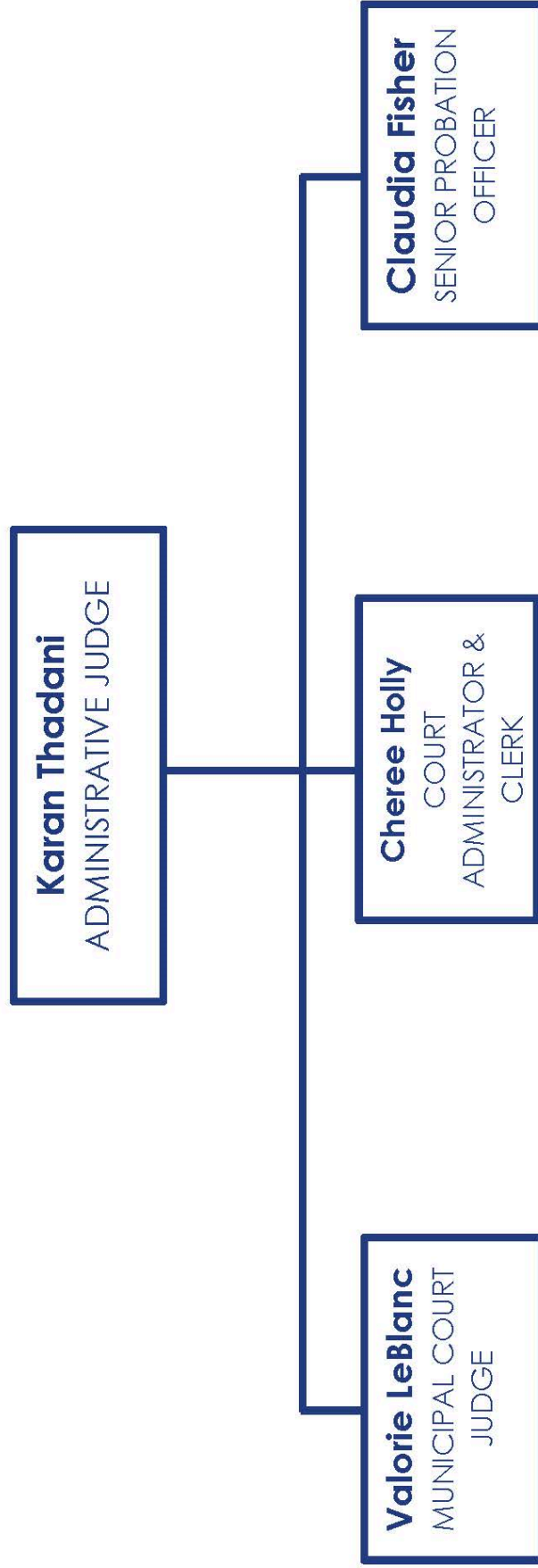
Performance Measures

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)	(\$2,166,016)
Municipal Court	(\$1,249,124)	(\$1,457,633)	(\$1,653,166)	(\$1,771,270)
Probation	(\$168,717)	(\$242,807)	(\$443,868)	(\$394,746)
Total	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,166,016)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$1,417,841)	(\$1,700,440)	(\$2,097,035)	(\$2,166,016)
Personnel	(\$1,011,283)	(\$1,269,613)	(\$1,621,084)	(\$1,604,696)
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)	(\$2,166,016)

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

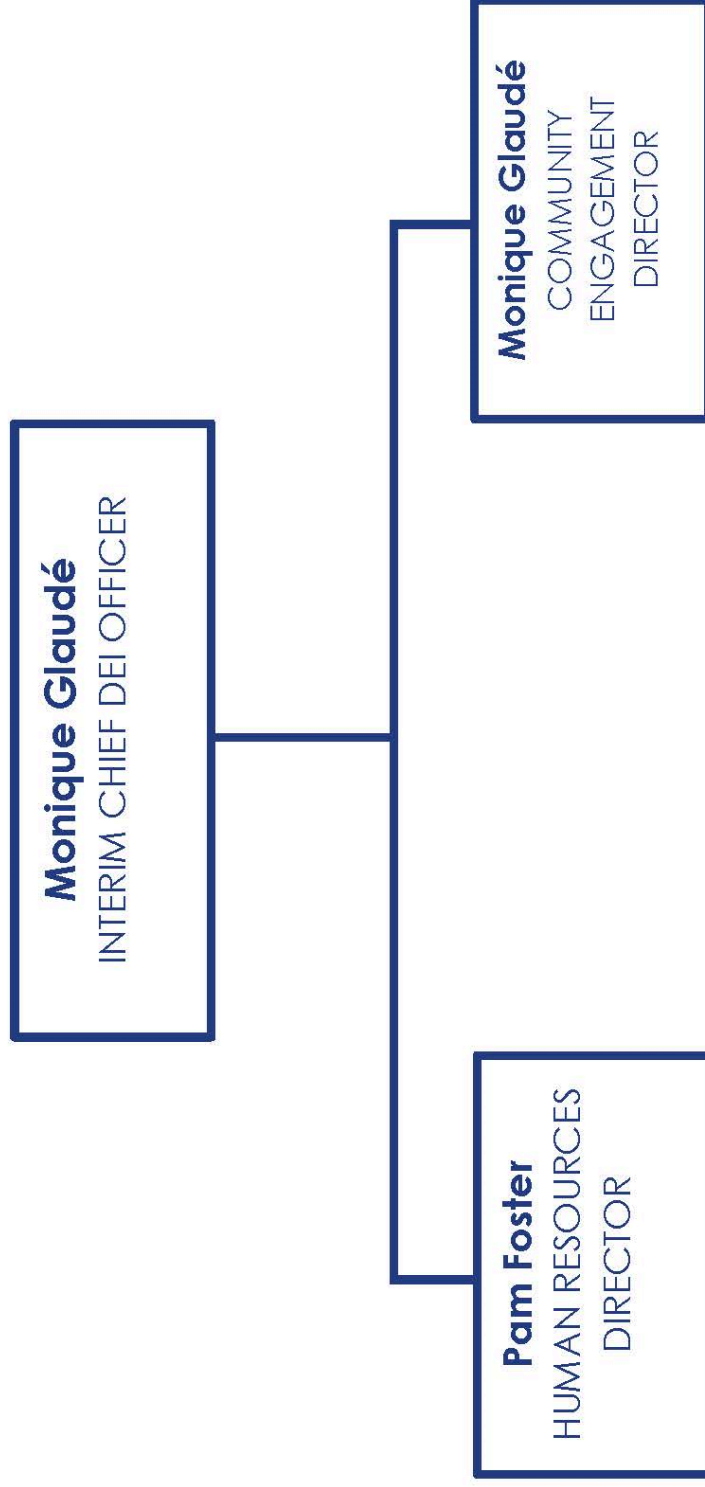
Performance Measure	2021	2022	2023	Target
# of admissions into program	9	8	10	10
# of Community Service hours	N/A	N/A	200.5	200
# of referrals completed	21	21	35	25
% of cases scheduled for Arraignment brought before the Court within 45 days	90		90	95
% of cases scheduled for Trial brought before the 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)	(\$2,137,216)
Total	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,137,216)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,137,216)
Personnel	(\$852,335)	(\$924,448)	(\$1,205,460)	(\$1,213,195)
Contractual	(\$558,099)	(\$581,363)	(\$923,876)	(\$888,721)
Commodities	(\$18,627)	(\$40,292)	(\$28,925)	(\$35,300)
Total	(\$1,429,061)	(\$1,546,103)	(\$2,158,261)	(\$2,137,216)

Changes from 2024 Budget

→ 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)	(\$463,588)
Total		(\$13,417)	(\$261,027)	(\$463,588)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
▣ Expenses		(\$13,417)	(\$261,027)	(\$463,588)
Personnel		(\$11,795)	(\$195,049)	(\$328,362)
Contractual		(\$1,510)	(\$58,629)	(\$127,475)
Commodities		(\$112)	(\$7,350)	(\$7,750)
Total		(\$13,417)	(\$261,027)	(\$463,588)

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

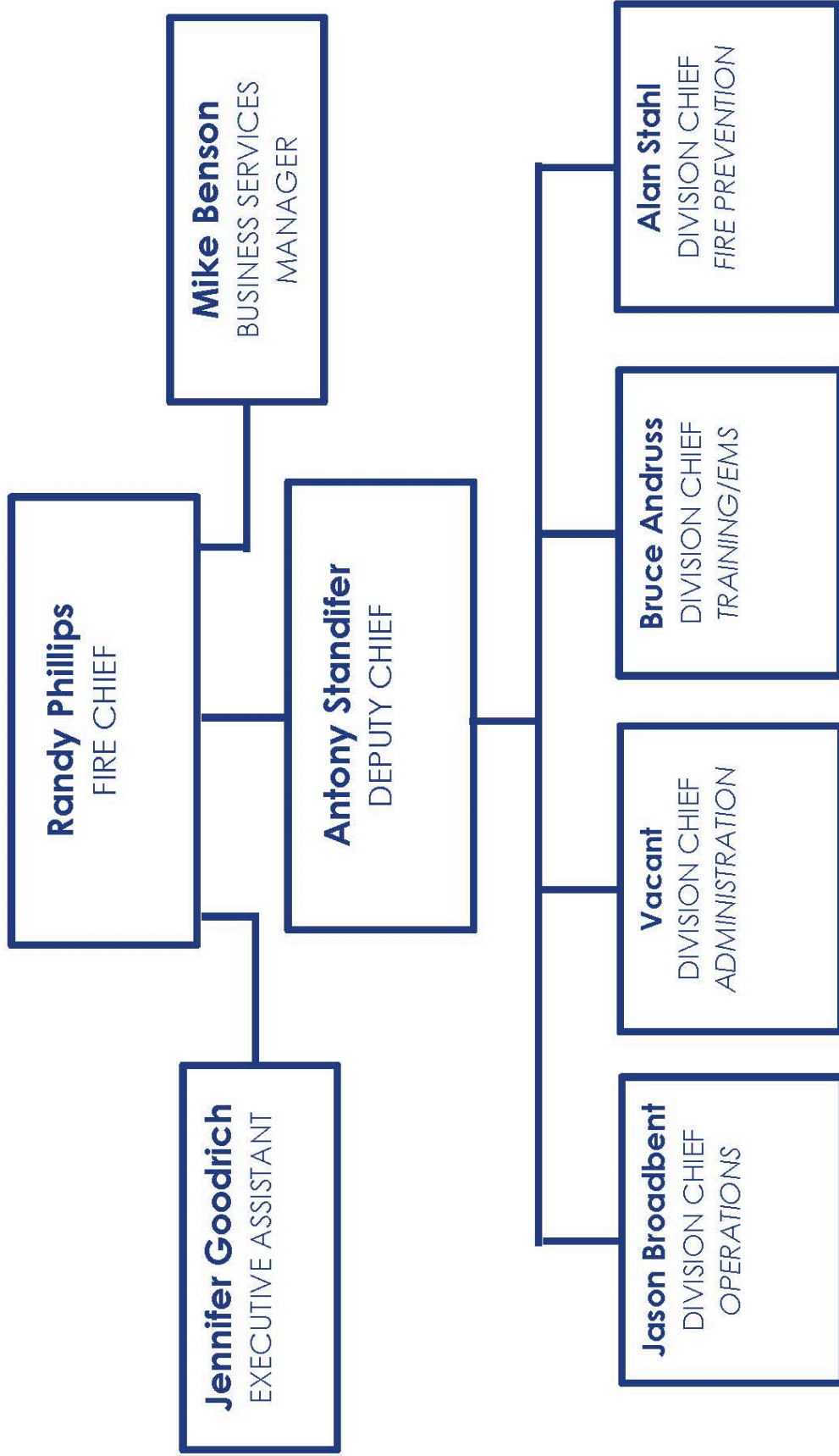
Performance Measures

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)	(\$38,861,953)
Total	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,861,953)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$31,020,024)	(\$32,881,490)	(\$36,003,280)	(\$38,861,953)
Personnel	(\$27,601,507)	(\$29,391,949)	(\$31,696,624)	(\$34,244,133)
Debt	(\$191,909)	(\$200,494)	(\$183,583)	\$0
Contractual	(\$2,227,020)	(\$2,457,564)	(\$3,186,222)	(\$3,554,221)
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)	(\$38,861,953)

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

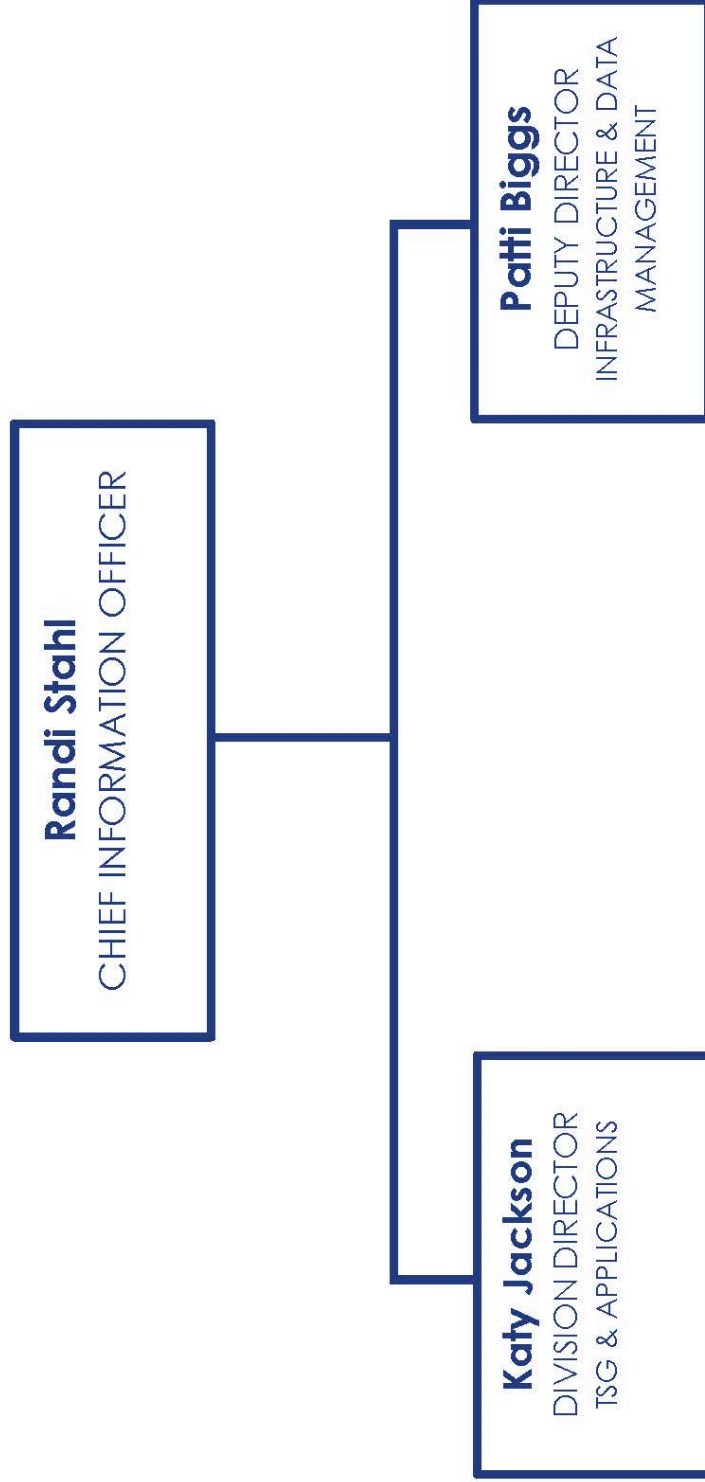
Fire Operations: Suppression

- 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)	(\$6,702,767)
Total	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,702,767)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$4,636,382)	(\$5,292,172)	(\$5,970,730)	(\$6,702,767)
Personnel	(\$1,888,085)	(\$2,075,887)	(\$2,822,067)	(\$3,127,062)
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)	(\$6,702,767)

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

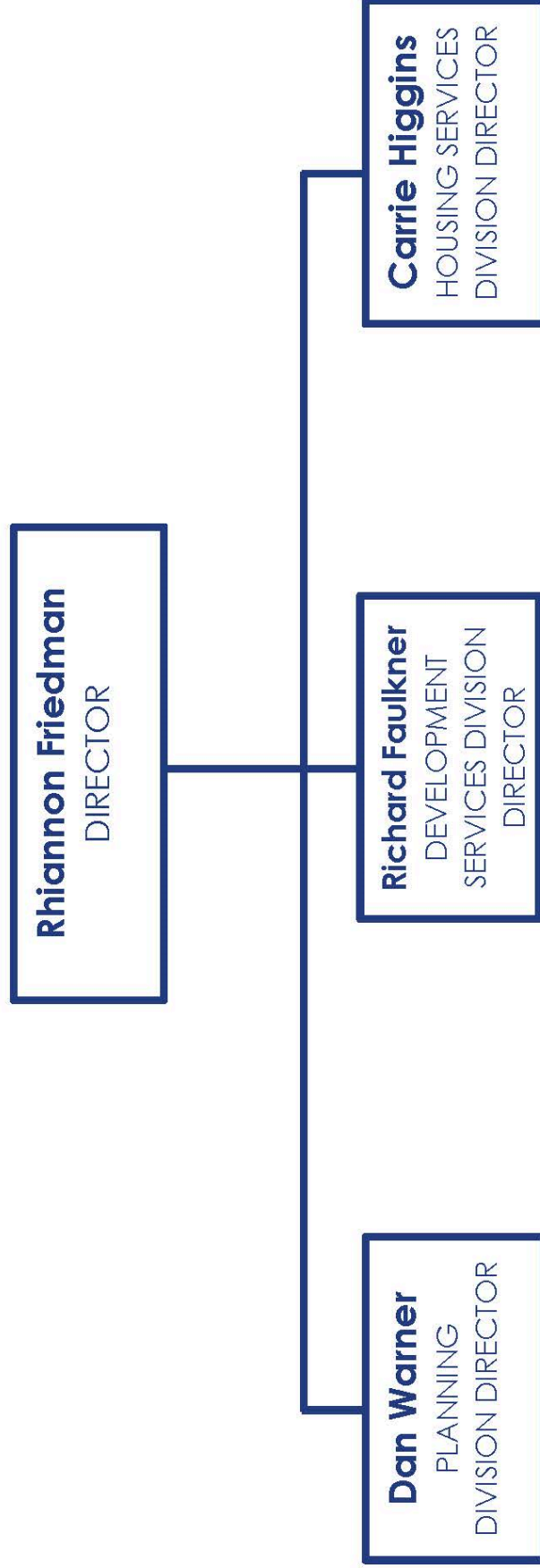
Performance Measure	2021	2022	2023	Target
Complete migration to OneDrive	N/A	N/A		In Development
ERP Implementation Plan Document creation	N/A	N/A		In Development
Number of support tickets resolved	N/A	N/A		In Development
Published IT Department Strategic Plan	N/A	N/A		In Development

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 future land development, licensing and permitting, as well as the social services 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)	(\$4,290,574)
Planning - Development Services	(\$1,861,914)	(\$1,826,603)	(\$2,243,244)	(\$2,287,996)
Planning Department	(\$819,187)	(\$917,656)	(\$1,250,999)	(\$1,431,483)
Housing Division		(\$5,316)	(\$344,642)	(\$571,095)
<input type="checkbox"/> 700 - Hud Grants	(\$5,611,045)	(\$5,897,957)	(\$4,426,639)	(\$3,850,493)
Nr Housing Services	(\$5,611,045)	(\$5,897,957)	(\$4,426,639)	(\$3,850,493)
<input type="checkbox"/> 710 - Other Grants	(\$739,495)	(\$977,217)	(\$959,772)	(\$979,038)
Hnd State Grants	(\$316,721)	(\$343,435)	(\$490,799)	(\$497,558)
Planning Grants	(\$422,774)	(\$633,782)	(\$468,973)	(\$481,480)
Total	(\$9,031,641)	(\$9,624,749)	(\$9,225,295)	(\$9,120,105)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$9,031,641)	(\$9,624,749)	(\$9,225,295)	(\$9,120,105)
Personnel	(\$3,382,623)	(\$3,647,687)	(\$4,537,024)	(\$4,972,680)
Debt	(\$4,857)			
Contractual	(\$5,609,842)	(\$5,943,343)	(\$4,650,241)	(\$3,992,295)
Commodities	(\$34,320)	(\$33,719)	(\$38,030)	(\$37,200)
Capital Outlay				(\$117,929)
Total	(\$9,031,641)	(\$9,624,749)	(\$9,225,295)	(\$9,120,105)

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

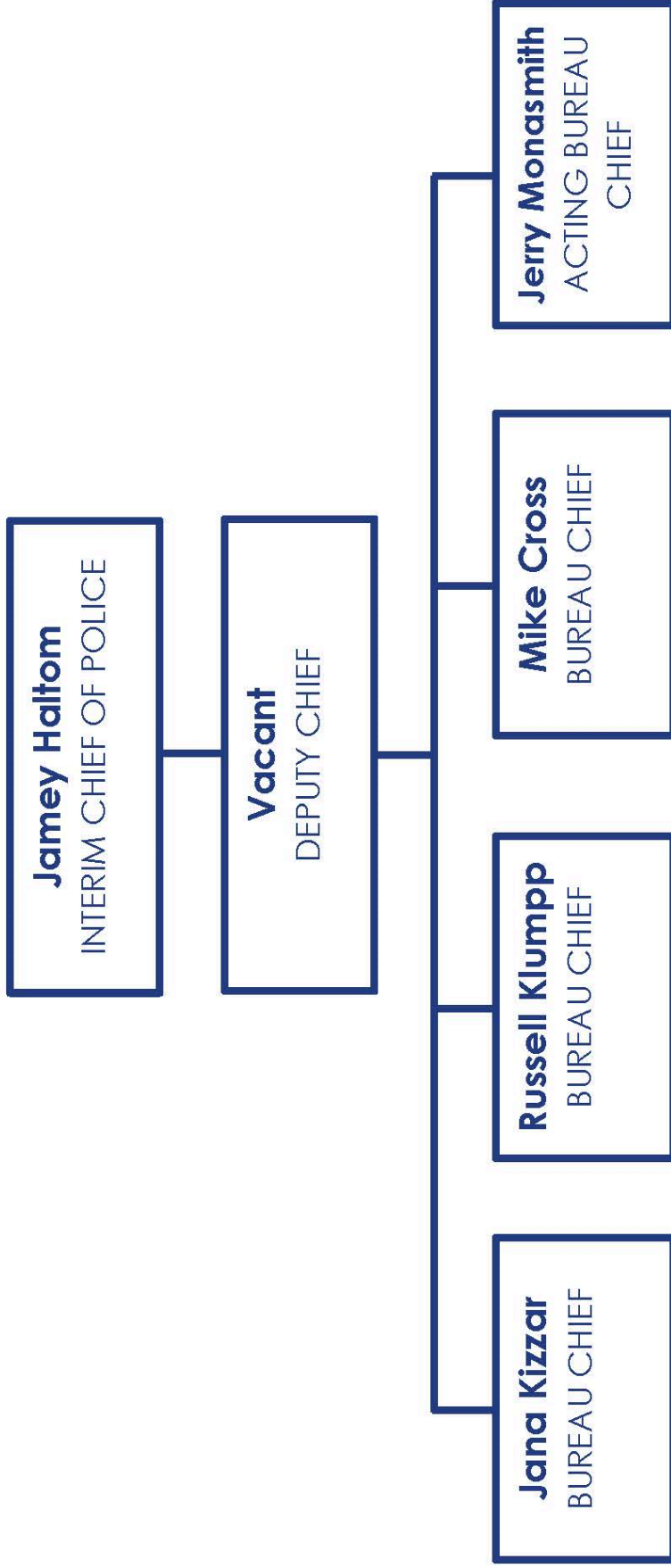
Performance Measure	2021	2022	2023	Target
Weatherization - number of homes	9	20	28	30
Voluntary Demolition - number of homes	5	1	1	5
TOTO- Number of newly owned homes receiving rehab	4	6	6	10
Shelter Plus Care- Households served	330	530	430	400
Rapid Rehousing - Households served	186	53	36	40
Property 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
- Continue to promote affordable housing development through tools like; Land Bank, RHID, NRP, and Affordable Housing Trust Fund
- Complete 10 year update to the 2040 Land Use & Growth Management Plan
- Complete East Topeka Development Plan

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)	(\$57,256,997)
Police Department	(\$38,330,239)	(\$42,942,799)	(\$47,392,888)	(\$54,500,454)
Neighborhood Relations/Code Enforcement	(\$2,240,644)	(\$2,374,631)	(\$2,484,187)	(\$2,756,543)
Total	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$57,256,997)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Expenses	(\$40,570,883)	(\$45,317,430)	(\$49,877,076)	(\$57,256,997)
Personnel	(\$33,423,832)	(\$37,108,610)	(\$40,679,515)	(\$46,958,691)
Contractual	(\$5,240,624)	(\$5,308,970)	(\$6,365,121)	(\$6,906,751)
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)	(\$57,256,997)

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

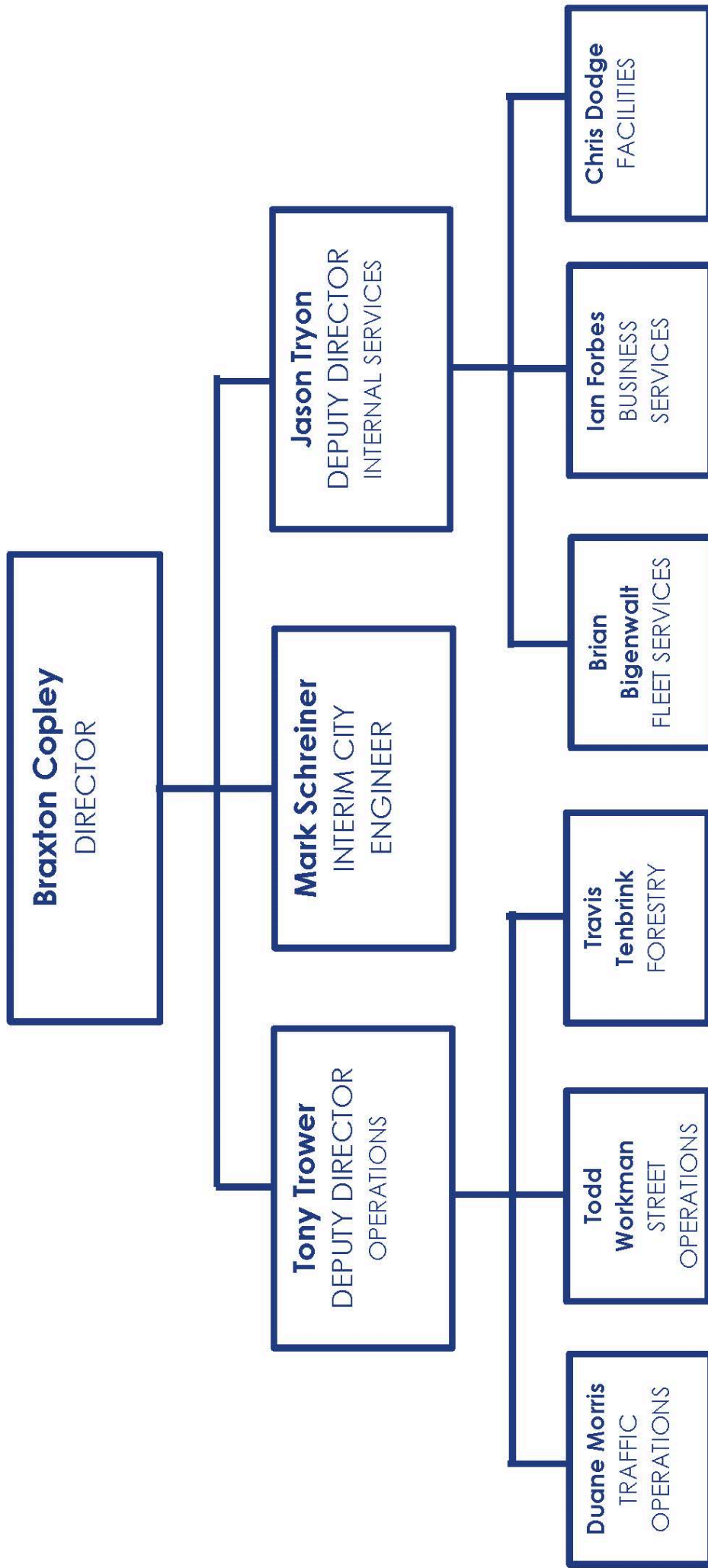
Performance Measure	2021	2022	2023	Target
Attendance of Commanders at community meetings	198	454	640	600
Burglary cases cleared (%)	11	12	12	N/A
Homicide cases cleared (%)	93	78	80	N/A
Number of abatements	1115	970	979	1200
Number of calls for service	86646	84716	88024	N/A
Number of calls for service - 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)	(\$8,350,044)
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)	(\$8,274,449)
292 - Sales Tax Street Maint	(\$8,986,051)	(\$17,440,245)	(\$32,660,128)	(\$28,124,454)
601 - Public Parking	(\$2,647,479)	(\$2,903,549)	(\$3,079,418)	(\$2,803,486)
614 - Fleet Management	(\$2,173,652)	(\$2,503,097)	(\$3,934,274)	(\$3,664,129)
615 - Facilities Operations	(\$4,492,786)	(\$3,056,947)	(\$3,657,295)	(\$3,509,271)
Total	(\$39,932,395)	(\$46,715,564)	(\$78,870,211)	(\$66,739,332)

Main Type ▼	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input checked="" type="checkbox"/> Expenses	(\$39,932,395)	(\$46,715,564)	(\$78,870,211)	(\$66,739,332)
Personnel	(\$9,627,985)	(\$10,929,507)	(\$12,772,627)	(\$12,925,643)
Other Payments	(\$1,667,998)	\$10,409	(\$13,750,000)	(\$2,175,500)
Debt	(\$635,269)	(\$846,223)	(\$815,622)	(\$620,603)
Contractual	(\$26,079,662)	(\$33,322,388)	(\$46,233,796)	(\$47,795,762)
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)	(\$66,739,332)

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

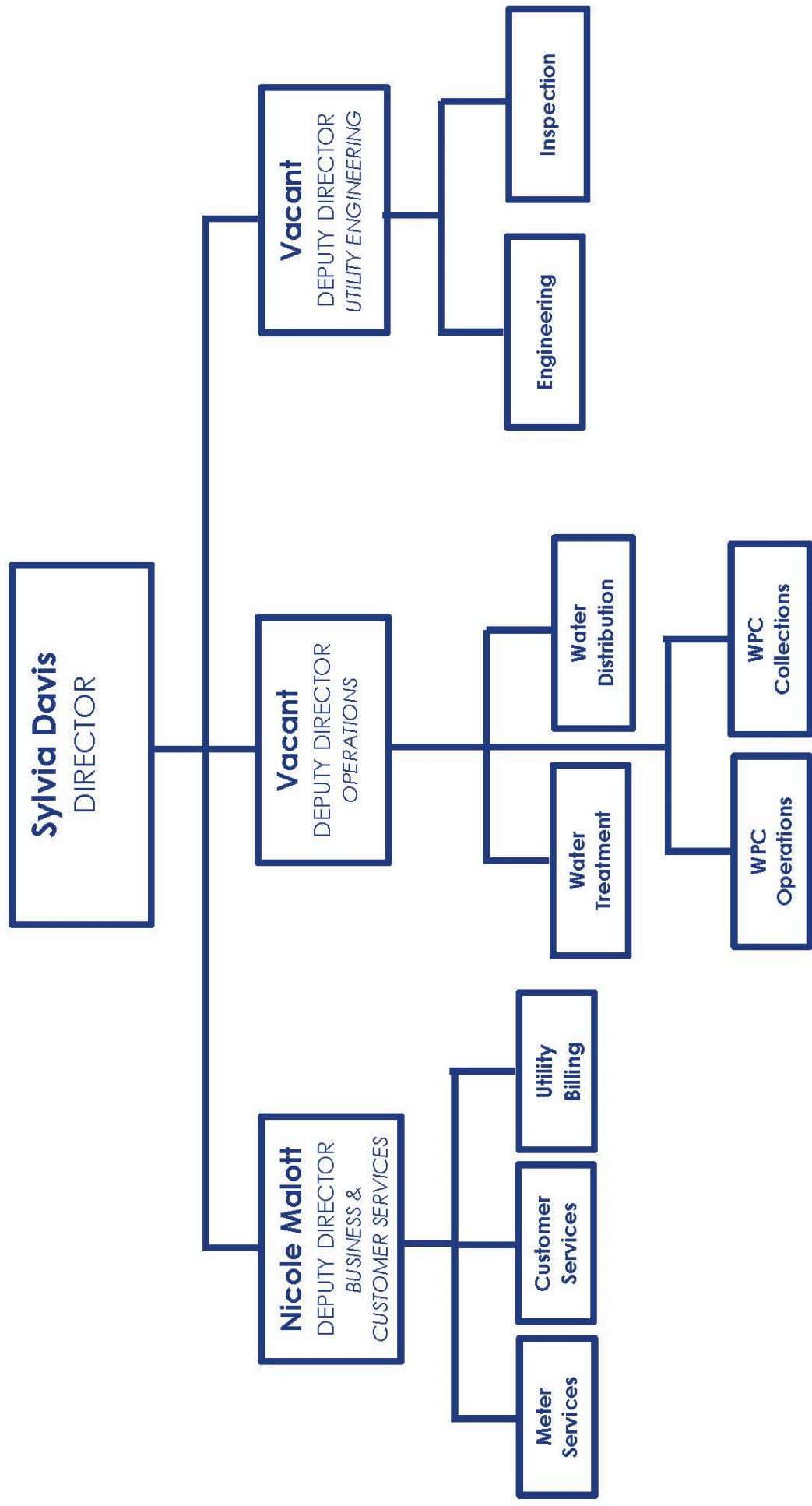
Performance Measure	2021	2022	2023	Target
# of Crosswalks converted per year	N/A	50	50	54
Average Age of Asset	N/A	9.55 years	8.63 years	3-5 years
Crack Sealing Linear Feet	118200	129000	100195	130000
Number of Alleys Maintained (blocks)	369	220	277	300
Number of Emergency Work Orders	N/A	410	537	400
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 checked="" 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 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)	(\$4,428,651)
Prisoner Care	(\$759,963)	(\$945,977)	(\$800,000)	(\$1,100,000)
Misc. Non - Departmental	(\$8,016,049)	(\$2,181,061)	(\$1,337,748)	(\$1,004,281)
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)
Cemeteries	(\$369,696)	(\$222,535)	(\$295,000)	(\$295,000)
Franchise Fee Program	(\$100,000)	(\$100,000)	(\$180,000)	(\$130,010)
Equipment & Improv Nondept	(\$228,000)	\$60,000		
Total	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$4,428,651)

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget ▼
<input type="checkbox"/> Expenses	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$4,428,651)
Personnel			\$1,774,863	\$2,470,297
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)	(\$6,241,948)
Total	(\$10,310,127)	(\$5,032,312)	(\$4,083,688)	(\$4,428,651)

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: \$130,010
- 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

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

101 - GENERAL FUND

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

Fund Balance

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	\$127,570,992
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	\$38,251,392
Franchise Fees	\$16,080,722	\$15,228,457	\$17,684,415	\$14,331,161
Miscellaneous	\$532,879	\$604,951	\$314,111	\$10,984,459
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)	(\$127,570,992)
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)	(\$4,225,718)
Contractual	(\$20,202,871)	(\$19,834,924)	(\$21,160,129)	(\$25,137,238)
Personnel	(\$73,232,794)	(\$80,484,535)	(\$87,945,650)	(\$96,791,769)
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
▣ Revenues	\$400,680	\$369,551	\$416,707	\$384,333
Special Assessments	\$400,680	\$369,551	\$416,707	\$384,333
▣ 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
<input type="checkbox"/> 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
<input type="checkbox"/> 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	\$2,354,110

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)	(\$1,536,185)
Personnel	(\$555,822)	(\$706,582)	(\$680,635)	(\$773,295)
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)	(\$476,809)

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
▼				
☐ Revenues	\$414,462	\$478,031	\$551,913	\$602,920
Transient Guest Tax	\$414,462	\$478,031	\$551,913	\$602,920
☐ 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	(\$2,465,563)

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	\$5,204,250
Miscellaneous	\$44,784	\$28,769	\$30,000	\$25,000
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)	(\$8,274,449)
Personnel	(\$2,866,615)	(\$3,257,167)	(\$4,470,695)	(\$4,554,304)
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)	(\$3,070,199)

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	\$21,591,935

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)	(\$28,124,454)
Personnel	(\$129,391)	(\$291,039)	(\$183,254)	(\$624,743)
Other Payments				\$0
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)	(\$7,612,547)

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	\$11,785,491

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	\$19,316,996
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	\$14,004,732
<input type="checkbox"/> Expenses	(\$37,675,794)	(\$20,558,785)	(\$21,288,611)	(\$21,611,803)
Debt	(\$37,487,439)	(\$20,343,399)	(\$21,148,611)	(\$21,386,803)
Contractual	(\$188,355)	(\$215,385)	(\$140,000)	(\$225,000)
Total	\$1,186,699	\$1,819,189	(\$1,220,838)	(\$2,294,807)

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	\$3,049,885

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)	(\$3,462,682)
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)	(\$657,808)
Contractual	(\$1,211,955)	(\$1,226,237)	(\$1,331,257)	(\$1,401,545)
Total	(\$857,487)	\$349,448	(\$747,098)	(\$1,001,112)

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)	(\$150,253)

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	\$6,957,278
Fees For Service	\$4,055,840	\$4,099,793	\$5,970,730	\$6,922,927
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)	(\$6,702,767)
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)	(\$3,127,062)
Contractual	(\$2,287,118)	(\$3,146,743)	(\$3,071,025)	(\$3,499,645)
Total	(\$525,634)	(\$1,160,680)	\$34,352	\$254,511

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)	(\$2,059,744)

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)	(\$3,664,129)
Personnel	(\$1,718,691)	(\$1,757,573)	(\$1,906,960)	(\$2,001,726)
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)	(\$625,129)

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)	(\$3,124,779)

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)	(\$3,509,271)
Personnel	(\$661,248)	(\$1,099,299)	(\$1,064,199)	(\$1,083,858)
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	\$10,729

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	(\$44,843,970)	(\$42,711,874)	(\$52,593,962)	(\$56,528,377)
Personnel	(\$7,860,171)	(\$8,444,351)	(\$10,892,607)	(\$11,604,432)
Other Payments	(\$3,739,842)	(\$1,799,157)	(\$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	\$946,323	\$12,750,516	(\$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
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
Expenses	(\$9,623,194)	(\$10,121,712)	(\$13,708,172)	(\$12,727,220)
Personnel	(\$1,487,041)	(\$1,765,598)	(\$2,347,212)	(\$2,453,053)
Other Payments	(\$2,921,453)	(\$3,000,000)	(\$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	\$584,636	\$1,828,950	(\$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	(\$36,148,554)	(\$36,198,292)	(\$45,867,083)	(\$41,111,308)
Personnel	(\$4,811,924)	(\$5,401,479)	(\$6,397,876)	(\$6,959,796)
Other Payments	(\$7,833,989)	(\$7,530,894)	(\$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	(\$806,785)	\$3,733,230	(\$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 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 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
☐ Revenues	\$3,059	\$22,883	\$10,000	\$0
Investments from Interest	\$3,059	\$22,883	\$10,000	\$0
☐ 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
☐ 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
☐ 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

700- HUD Grants

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$170,394		(\$240,538)	\$258,969

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$6,408,589	\$5,980,804	\$4,343,092	\$4,350,000
Miscellaneous	\$885,333	\$20,836		\$0
Intergovernmental Revenue	\$5,523,256	\$5,959,968	\$4,343,092	\$4,350,000
<input type="checkbox"/> Expenses	(\$5,611,045)	(\$5,897,957)	(\$4,583,630)	(\$3,850,493)
Personnel	(\$965,279)	(\$1,030,764)	(\$1,138,310)	(\$1,065,278)
Debt	(\$4,857)			
Contractual	(\$4,635,900)	(\$4,863,055)	(\$3,439,220)	(\$2,780,714)
Commodities	(\$5,009)	(\$4,138)	(\$6,100)	(\$4,500)
Total	\$797,544	\$82,847	(\$240,538)	\$499,507

Notable Information

→ No material changes in FY25 budget

710 - Other Grants

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

Fund Balance

2022 Balance	2023 Balance	2024 Projected Balance	2025 Projected Balance
\$12,821		\$184,746	\$200,087

Fund Revenues and Expenses

Main Type	2022 Actuals	2023 Actuals	2024 Budget	2025 Budget
<input type="checkbox"/> Revenues	\$1,516,877	\$1,211,248	\$1,230,313	\$1,087,145
Miscellaneous	\$561,980	(\$10,259)	\$150,000	\$0
Intergovernmental Revenue	\$954,897	\$1,221,507	\$1,080,313	\$1,087,145
<input type="checkbox"/> Expenses	(\$1,046,289)	(\$1,195,522)	(\$1,045,567)	(\$1,071,804)
Personnel	(\$406,780)	(\$366,293)	(\$369,285)	(\$457,759)
Contractual	(\$604,472)	(\$795,468)	(\$675,483)	(\$613,245)
Commodities	(\$17,052)	(\$33,762)	(\$800)	(\$800)
Capital Outlay	(\$17,986)			\$0
Total	\$470,588	\$15,726	\$184,746	\$15,341

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. This figure also includes the Land Bank.

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 Fund	780.67	791.57	803.32	798.88
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	21.00
1010210 - City Manager	11.00	13.00	13.00	16.00
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
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	2.00
EMERGENCY MANAGEMENT OFFICER				1.00
1010215 - DEI Office			4.00	5.00
CHIEF DIVERSITY EQUITY & INCLUSION OFFICER			1.00	1.00
DIVISION DIRECTOR - COMMUNITY ENGAGEMENT			1.00	1.00
OMBUDSMAN			1.00	
PROGRAM ADMINISTRATOR			1.00	1.00
PROGRAM COORDINATOR				1.00
SENIOR PROGRAM COORDINATOR				1.00
10103 - City Attorney	9.90	9.90	12.90	13.28
1010310 - General Government & Criminal Prosecution	9.90	9.90	12.90	13.28
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	0.53
DEPUTY CHIEF OF PROSECUTION		1.00	1.00	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
DEPUTY CITY ATTORNEY	0.75	0.75	0.75	
INTERNAL INVESTIGATOR / IPA			1.00	
LEGAL SERVICES AND OPERATIONS MANAGER				0.75
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	3.00
SENIOR LEGAL SPECIALIST			1.00	1.00
SENIOR PARALEGAL	0.75	0.75	1.75	
VICTIM WITNESS COORDINATOR				1.00
10104 - Financial Services	23.00	26.00	27.00	25.00
1010410 - Central Accounting & Cash	23.00	26.00	27.00	25.00
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	
MANAGEMENT ANALYST	2.00		2.00	1.00
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	3.00
PROCUREMENT OFFICER II			1.00	

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	19.00
1010510 - Mc Judicial	18.67	18.67	20.67	19.00
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	7.00
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	1.00
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
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		

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	2.00
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	2.00
PUBLIC EDUCATION OFFICER I	1.00	1.00	1.00	
PUBLIC EDUCATION OFFICER II				1.00
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			
TRAINING OFFICER I	1.00	1.00	2.00	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	1.00
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
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	25.00
FIREFIGHTER III	12.00	14.00	18.00	15.00
LIEUTENANT FIRE	54.00	54.00	54.00	54.00
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	349.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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		
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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
POLICE OFFICER	112.00	113.00	109.00	115.00
POLICE OFFICER - CORPORAL RATE	4.00	4.00	3.00	2.00
POLICE OFFICER IN TRAINING	36.00	36.00	43.00	38.00
POLICE SERGEANT	21.00	21.00	22.00	22.00
1012514 - Police Community Outreach Bureau	76.00	75.00	77.00	75.00
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	16.00
POLICE RECORDS SUPERVISOR			2.00	2.00
POLICE SERGEANT	4.00	4.00	4.00	4.00
PROPERTY/EVIDENCE SUPERVISOR			1.00	1.00
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	43.60
1013010 - Public Works Business Support	13.00	12.25	5.25	2.85
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	
GIS ANALYST	1.00	1.00		
GIS MANAGER	1.00			

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	0.75
DIVISION DIRECTOR OF BUSINESS SERVICES		0.75		
ENGINEER			2.00	2.00
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	
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
ASSISTANT CITY ENGINEER				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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	11.00
ADMINISTRATIVE OFFICER	0.90	1.00	1.00	1.00
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		1.00
1016015 - Planning - Development Services	19.00	19.00	21.00	20.00
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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	1.00
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/Code Enforcement	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		
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	
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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
PROPERTY MAINTENANCE SUPERVISOR			2.00	3.00
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	5.10	5.10	5.10	5.72
23603 - Special Liability	5.10	5.10	5.10	5.72
2360321 - Special Liability	5.10	5.10	5.10	5.72
ASSOCIATE ATTORNEY	1.00			
CHIEF OF LITIGATION	1.00	1.00	1.00	1.00
CITY ATTORNEY	0.35	0.35	0.35	0.47
DEPUTY CITY ATTORNEY	0.25	0.25	0.25	
INTERNAL INVESTIGATOR / IPA				1.00
LEGAL SERVICES AND OPERATIONS MANAGER				0.25
LEGAL SPECIALIST			1.00	1.00
LEGAL SPECIALIST II	1.00	1.00		
SENIOR ATTORNEY	0.25	1.25	1.25	1.00
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
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	

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
SAFETY AND TRAINING COORDINATOR			1.00	1.00
SENIOR PROGRAM COORDINATOR	1.00	1.00		
STREET MAINTENANCE WORKER	31.00	31.00	24.00	22.00
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	16.00
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
CITY ENGINEER				0.25
ENGINEER			1.00	1.00
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
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	25.00
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			

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	7.00
6133010 - It Department Overhead			9.00	7.00
BUSINESS SYSTEMS ANALYST			3.00	
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	
SENIOR SYSTEM DEVELOPER				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		
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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	3.00
MAINTENANCE WORKER III	3.00	4.00	3.00	2.00
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
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		

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		
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	37.00
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	3.00
MANAGER INFRASTRUCTURE			1.00	2.00
MANAGER WATER DISTRIBUTION			1.00	1.00
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
OMBUDSMAN				1.00
SENIOR INFRASTRUCTURE MANAGER			1.00	1.00
SENIOR INFRASTRUCTURE SUPPORT MANAGER		1.00		
SUPERVISOR III	2.00	3.00		
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

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	33.00
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	2.00
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	
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		
SCADA TECHNICIAN				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
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	1.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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	
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
INFRASTRUCTURE SUPPORT MANAGER	2.00	2.00		
MANAGER INFRASTRUCTURE			3.00	3.00

Row Labels	FY 22 Budgeted FTEs	FY 23 Budgeted FTEs	FY 24 Budgeted FTEs	FY 25 Budgeted FTEs
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
6415020 - Workers Compensation	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
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	10.50
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	10.50
7007171 - Nr Housing Services	10.00	10.00	10.50	10.50
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		
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		
Grand Total	1146.00	1162.00	1187.00	1183.00