RECEIVED
SEP 26 2024
SHAWNEE COUNTY CLERK

State of Kansas
City

CERTIFICATE 2025

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

City of Topeka

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	137,581,992	40,222,243	26.557
Debt Service	10-113	7	22,111,803	14,717,946	9.718
Library	12-1220	7			
Special Liability	75-6110	8	4,220,582	1,030,832	.681
Topeka Metropolitan Transit Authority	Charter Ord. 118	8	6,659,000	6,361,707	4.200 *
Special Highway		13	8,274,449		
Special Alcohol & Drug		13	746,025		
Alcohol & Drug Safety		14	5,743		
Law Enforcement		14	551,477		
Transient Guest Tax		15	2,795,693		
Retirement Reserve		15	1,127,170		
Historical Asset Tourism		16	12,930		
Half Cent Sales Tax (JEDO)		16	21,754,806		
Half Cent Sales Tax (Street)		17	28,124,454		
Tax Increment Financing		17	901,000		
Court Technology		18	70,000		
Downtown Improvement		18	203,011		
Community Development		19	1,619,831		
Tourism Improvement		19	379,247		
Federal Funds Exchange		20	2,215,000		
Facilities		20	3,509,271		
Combined Utilities		21	110,366,905		
Public Parking		21	3,463,335		
Fleet		22	3,675,558		
IT		22	6,707,767		
Opioid Settlement		23	362,546		
Economic Development		23	538,355		
NOTO BID		24	15,000		
Totals		xxxxx	367,992,950	62,332,728	36.956 ✓
Budget Hearing Notice		27			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		28	4,525,051,820		
RNR Hearing Notice		29	* 1,514,569,229 - TIF		
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

* CoT & TMTA

SEAL OF TOPEKA
CAPITAL CITY INCORPORATED
FEB. 14, 1857
KANSAS

*TMTA - 4.200

Revenue Neutral Rate	35.341
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 26 2024

County Clerk

Governing Body

ATTEST:
Brenda Younger
CITY CLERK

STATE OF KANSAS
SEAL
SHAWNEE COUNTY

CPA Summary

City of Topeka 2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,020,609	2,635,627	18,116	6,175	101,092	10,759
Debt Service	15,525,200	1,105,294	7,597	2,589	42,394	4,512
Library						
Special Liability	985,981	70,195	482	164	2,692	287
Topeka Metropolitan Tran	6,082,574	433,040	2,976	1,014	16,610	1,768
TOTAL	59,614,364	4,244,156	29,171	9,942	162,788	17,326

County Treas Motor Vehicle Estimate	4,244,156				
County Treas Recreational Vehicle Estimate		29,171			
County Treas 16/20M Vehicle Estimate			9,942		
County Treas Commercial Vehicle Tax Estimate				162,788	
County Treas Watercraft Tax Estimate					17,326

Motor Vehicle Factor	0.07119				
Recreational Vehicle Factor		0.00049			
16/20M Vehicle Factor			0.00017		
Commercial Vehicle Factor				0.00273	
Watercraft Factor					0.00029

City of Topeka

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
TIF College Hill	Bonds & Interest	2,200	238,869	240,000	12-1774
Transient Guest Tax	General Fund	229,148	200,000	240,000	12-1698
General Fund	Capital Projects	-	1,500,000	-	12-1, 118
Water Utility	Capital Projects	1,795,000	6,000,000	5,780,000	12-1, 118
Stormwater Utility	Capital Projects	3,000,000	4,715,000	3,390,000	12-1, 118
Wastewater Utility	Capital Projects	7,498,000	12,243,400	5,075,000	12-1, 118
Federal Funds Exchange	Capital Projects	499,400	3,750,000	2,215,000	12-1, 118
	Totals	13,023,748	28,647,269	16,940,000	
	Adjustments				
	Adjusted Totals	13,023,748	28,647,269	16,940,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Topeka

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2017-A	9/5/2017		2.250 - 5.000	17,975,000	16,160,000	2/1 & 8/1	8/1	2,055,000	390,488	2,090,000	349,388
2018-A	9/4/2018		3.000 - 5.000	7,225,000	5,260,000	2/15 & 8/15	8/15	450,000	170,469	475,000	147,969
2018-B	9/4/2018		3.000 - 3.250	5,285,000	3,825,000	2/15 & 8/15	8/15	330,000	116,381	345,000	106,481
2019-A	9/10/2019		2.000 - 3.000	37,090,000	24,128,023	2/15 & 8/15	8/15	2,653,023	487,910	2,355,000	434,850
2019-B	9/10/2019		2.000 - 4.000	1,440,000	1,115,000	2/15 & 8/15	8/15	90,000	29,731	90,000	36,131
2020-A	8/18/2020		1.000 - 3.500	14,110,000	11,300,000	2/15 & 8/15	8/15	1,015,000	188,650	1,035,000	168,350
2021-A	4/13/2021		1.000 - 4.000	35,070,000	22,345,000	2/15 & 8/15	8/15	4,235,000	599,706	4,230,000	430,306
2021-B	4/13/2021		1.200 - 3.000	2,735,000	2,005,000	2/15 & 8/15	8/15	380,000	45,960	390,000	34,560
2021-C	8/14/2021		1.000 - 4.250	20,990,000	16,875,000	2/15 & 8/15	8/15	2,030,000	465,719	2,115,000	379,444
2022-A	2/14/2022		1.000 - 2.000	15,450,000	11,460,000	2/15 & 8/15	8/15	1,590,000	364,150	1,650,000	300,550
2022-B	8/9/2022		3.000 - 5.000	16,715,000	15,860,000	2/15 & 8/15	8/15	870,000	559,225	915,000	515,725
2023-A	8/8/2023		4.000 - 5.000	5,515,000	5,515,000	2/15 & 8/15	8/15	235,000	219,867	230,000	221,050
Total G.O. Bonds					**135,848,023**			**15,933,023**	**3,638,256**	**15,920,000**	**3,124,804**
Revenue Bonds:											
2014-A	12/23/2014		3.125 - 5.000	45,510,000	24,665,000	2/1 & 8/1	8/1	780,000	818,313	1,565,000	794,913
2016-A	9/6/2016		2.000 - 3.000	24,945,000	21,825,000	2/1 & 8/1	8/1	1,425,000	612,838	1,000,000	570,088
2017-A	9/5/2017		2.250 - 5.000	17,975,000	15,685,000	2/1 & 8/1	8/1	440,000	508,345	460,000	486,345
2018-A	9/11/2018		3.000 - 5.000	45,695,000	41,125,000	2/1 & 8/1	8/1	1,010,000	1,571,313	1,060,000	1,520,813
2019-A	9/17/2019		2.000 - 4.000	33,270,000	24,485,000	2/1 & 8/1	8/1	2,610,000	652,906	645,000	600,706
2020-A	9/8/2020		1.000 - 3.000	94,885,000	89,880,000	2/1 & 8/1	8/1	1,785,000	2,024,544	3,570,000	1,970,994
2021-A	9/7/2021		2.000 - 4.000	68,280,000	52,585,000	2/1 & 8/1	8/1	5,005,000	1,729,083	5,220,000	1,528,883
2021-B	9/7/2021		2.000 - 2.750	14,990,000	14,230,000	2/1 & 8/1	8/1	370,000	363,425	380,000	356,025
2023-A	8/15/2023		4.000 - 5.000	89,385,000	89,385,000	2/1 & 8/1	8/1	1,845,000	3,474,087	1,490,000	3,828,350
2024-A											
Total Revenue Bonds					**373,865,000**			**15,270,000**	**11,754,854**	**15,390,000**	**11,657,117**
Other:											
2011-A STAR	9/20/2011		2.000 - 3.250	9,855,000	1,435,000	2/15 & 8/15	8/15	960,000	45,438	475,000	15,438
2016 TIF	5/19/2016		2.000 - 2.000	4,430,000	1,095,000	2/15 & 8/15	8/15	540,000	21,900	555,000	11,100
Total Other					**2,530,000**			**1,500,000**	**67,338**	**1,030,000**	**26,538**
Total Indebtedness					**512,243,023**			**32,703,023**	**15,460,448**	**32,340,000**	**14,808,459**

City of Topeka

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
Fire Trucks	9/6/2016	120 Mo	2.65	1,639,296	520,977	179,658	179,658
Fireeye Equip & Support	2/1/2022	60 Mo	4.45	1,666,128	1,090,398	363,466	363,466
Fire Portable Radios	7/25/2023	60 Mo	4.35	983,481	782,987	217,487	217,487
				Totals	2,394,362	760,611	760,611

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Topeka
Shawnee County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,458,664,253	$1,514,733,511
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the

City of Topeka 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,459,346	27,352,283	25,976,430
Receipts:			
Ad Valorem Tax	35,193,432	37,020,609	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	403,741	300,000	320,000
Motor Vehicle Tax	3,201,631	3,327,645	2,635,627
Recreational Vehicle Tax			18,116
16/20M Vehicle Tax			6,175
Commercial Vehicle Tax			101,092
Watercraft Tax			10,759
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	1,447,474	1,441,068	1,492,050
Local Sales Tax	39,013,156	41,095,554	40,569,000
Franchise Fees	15,228,457	17,684,415	14,331,161
Licenses	1,719,408	1,236,488	1,781,757
PILOTS	7,930,388	5,907,664	5,937,664
Fees For Service	4,378,649	4,110,068	4,426,854
Fines and Court Costs	1,743,977	1,723,150	1,809,250
Special Assessments	273,444	297,500	340,000
Neighborhood Revitalization Rebate		-513,018	0
Miscellaneous	5,366,286		(480,841)
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,900,043**	**113,631,143**	**73,298,664**
Resources Available:	**143,359,389**	**140,983,426**	**99,275,094**

City of Topeka

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	143,359,389	140,983,426	99,275,094
Expenditures:			
City Council	363,489	391,897	509,118
City Manager	1,784,926	2,443,303	3,459,587
Legal	1,403,471	1,743,962	1,817,470
Finance	14,764,499	3,142,881	3,357,200
Municipal Court	1,700,440	2,097,035	2,166,016
Human Resources	1,546,103	2,158,261	2,137,216
Mayor's Office	148,086	170,727	190,139
Non-Departmental	5,032,311	4,083,688	4,428,651
Fire	32,881,490	36,003,279	38,861,954
Police	42,942,800	47,392,888	54,500,454
Public Works	6,790,654	8,335,470	8,350,044
Zoo	800,894	0	0
Planning and Development	2,749,575	3,838,884	4,290,574

Parks and Recreation	723,737	720,534	746,025
Neighborhood Relations	2,374,631	2,484,187	2,756,544
0	0	0	0
Subtotal detail (Should agree with detail)	116,007,106	115,006,996	127,570,992
Cash Reserve (2025 column)			10,011,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,007,106**	**115,006,996**	**137,581,992**
Unencumbered Cash Balance Dec 31	27,352,283	25,976,430	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	132,795,284	139,624,658	137,581,992
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,581,992
		Tax Required	38,306,898
	Delinquent Comp Rate:	5.0%	1,915,345
		Amount of 2024 Ad Valorem Tax	40,222,243

CPA Summary

City of Topeka 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Expenditures:				
City Council				
Personnel	329,321	345,267	446,562	
Contractual	29,089	42,055	57,606	
Commodities	5,079	4,575	4,950	
Capital Outlay				
Oher Payments				
Total	**363,489**	**391,897**	**509,118**	
City Manager				
Personnel	1,379,807	1,910,325	2,823,203	
Contractual	326,428	427,061	522,634	-25000
Commodities	78,633	102,604	110,650	
Capital Outlay	0	3,313	3,000	
Other Payments	58	0	100	
Total	**1,784,926**	**2,443,303**	**3,459,587**	
Legal				
Personnel	1,217,510	1,523,417	1,540,622	
Contractual	163,094	194,745	248,348	
Commodities	22,867	25,800	28,500	
Capital Outlay				
Total	**1,403,471**	**1,743,962**	**1,817,470**	
Finance				
Personnel	2,271,157	2,577,195	2,745,707	
Contractual	589,720	550,586	594,043	-71750
Commodities	18,443	15,100	17,450	
Other Payments	11,885,179	0	0	
Total	**14,764,499**	**3,142,881**	**3,357,200**	
Municipal Court				
Personnel	1,269,613	1,621,084	1,604,696	
Contractual	419,850	461,551	547,320	
Commodities	10,219	11,900	11,500	
Capital Outlay	758	2,500	2,500	
Total	**1,700,440**	**2,097,035**	**2,166,016**	
Human Resources				
Personnel	924,448	1,205,460	1,213,195	
Contractual	581,363	923,876	888,721	
Commodities	40,292	28,925	35,300	
Capital Outlay				
Total	**1,546,103**	**2,158,261**	**2,137,216**	
Mayor's Office				
Personnel	125,604	128,859	144,693	
Contractual	21,753	39,779	42,746	
Commodities	729	2,089	2,700	
Capital Outlay				
Total	**148,086**	**170,727**	**190,139**	
Non-Departmental				
Personnel	0	(1,774,863)	(2,470,297)	
Contractual	4,377,750	4,258,551	6,241,948	-50000
Commodities	313,539	0	425,000	
Capital Outlay	101,392	0	0	
Other Payments	239,630	1,600,000	232,000	
Total	**5,032,311**	**4,083,688**	**4,428,651**	
Page 1 - Total	**26,743,325**	**16,231,754**	**18,065,397**	

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Fire			
Personnel	29,391,949	31,696,624	34,244,133
Contractual	2,457,564	3,186,222	3,554,221
Commodities	822,255	829,350	993,600
Capital Outlay	9,228	107,500	70,000
Debt	200,494	183,583	0
Total	**32,881,490**	**36,003,279**	**38,861,954**
Police			
Personnel	35,837,099	39,214,691	45,382,440
Contractual	4,382,670	5,401,758	5,910,134
Commodities	2,058,002	2,197,199	2,328,028
Capital Outlay	665,029	579,240	879,852
Total	**42,942,800**	**47,392,888**	**54,500,454**
Public Works			
Personnel	3,815,787	4,455,804	4,003,203
Contractual	3,962,895	3,759,256	4,183,491
Commodities	140,617	115,160	156,100
Capital Outlay	1,915	5,250	7,250
Other Payments	(1,130,560)	0	0
Total	**6,790,654**	**8,335,470**	**8,350,044**
Zoo			
Personnel	243,981	317,639	0
Contractual	556,913	(317,639)	
Commodities			
Capital Outlay			
Total	**800,894**	**0**	**0**
Planning and Development			
Personnel	2,406,747	3,259,323	3,537,363
Contractual	315,797	548,431	603,382
Commodities	27,031	31,130	31,900
Capital Outlay	0	0	117,929
Total	**2,749,575**	**3,838,884**	**4,290,574**
Parks and Recreation			
Personnel			
Contractual	723,737	720,534	746,025
Commodities			
Capital Outlay			
Total	**723,737**	**720,534**	**746,025**
Neighborhood Relations			
Personnel	1,271,511	1,464,824	1,576,251
Contractual	926,300	963,363	996,618
Commodities	73,891	56,000	80,040
Capital Outlay	102,929	0	103,635
Total	**2,374,631**	**2,484,187**	**2,756,544**
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	89,263,781	98,775,242	109,505,595
Page 1 -Total	**26,743,325**	**16,231,754**	**18,065,397**
Grand Total	**116,007,106**	**115,006,996**	**127,570,992**

(Note: Should agree with general sub-totals.)

City of Topeka 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,496,490	8,857,682	4,854,523
Receipts:			
Ad Valorem Tax	13,673,081	15,525,200	xxxxxxxxxxxxxxxx
Delinquent Tax	222,670	150,000	
Motor Vehicle Tax	1,739,899	1,294,252	1,105,294
Recreational Vehicle Tax			7,597
16/20M Vehicle Tax			2,589
Commercial Vehicle Tax			42,394
Watercraft Tax			4,512
Sales Tax	217,894	270,000	
PILOTS	66,432	46,000	
Special Assessments			
Neighborhood Revitalization Rebate			0
Miscellaneous			2,077,803
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,919,976	17,285,452	3,240,189
Resources Available:	29,416,466	26,143,134	8,094,712
Expenditures:			
Contractual	215,385	140,000	225,000
Debt Service	20,343,399	21,148,611	21,886,803
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,558,784	21,288,611	22,111,803
Unencumbered Cash Balance Dec 31	8,857,682	4,854,523	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	30,195,518	33,884,111	22,111,803
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,111,803
		Tax Required	14,017,091
	Delinquent Comp Rate:	5.0%	700,855
		Amount of 2024 Ad Valorem Tax	14,717,946

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	3,244,561	3,403,618	3,165,017	
Receipts:	450			
Ad Valorem Tax	881,355	985,981	xxxxxxxxxxxxxxxxxx	xxxx
Delinquent Tax	14,356	10,000		
Motor Vehicle Tax	78,487		70,195	
Recreational Vehicle Tax	531		482	
16/20M Vehicle Tax	243		164	
Commercial Vehicle Tax	2,962		2,692	
Watercraft Tax			287	
PILOT	4,220			
	0			
Neighborhood Revitalization Rebate	-12,087		0	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	970,067	995,981	73,820	
Resources Available:	4,214,628	4,399,599	3,238,837	
Expenditures:				
Personnel	706,582	706,582	706,582	
Commodities	3,938	8,000	100,000	
Contractual	30,490	450,000	450,000	
		0		
Cash Reserve (2025 column)			2,894,000	
Miscellaneous	70,000	70,000	70,000	
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	811,010	1,234,582	4,220,582	
Unencumbered Cash Balance Dec 31	3,403,618	3,165,017	xxxxxxxxxxxxxxxxxx	xxxx
2023/2024/2025 Budget Authority Amount:	3,354,651	4,218,504	4,220,582	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	4,220,582	
		Tax Required	981,745	
	Delinquent Comp Rate:	5.0%	49,087	
		Amount of 2024 Ad Valorem Tax	1,030,832	

Adopted Budget **Topeka Metropolitan Transit Authority**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1		63,249	144,823	
Receipts:				
Ad Valorem Tax	5,436,116	6,082,574	xxxxxxxxxxxxxxxxxx	xxxx
Delinquent Tax	88,129			
Motor Vehicle Tax	484,880		433,040	
Recreational Vehicle Tax	3,281		2,976	
16/20M Vehicle Tax	1,506		1,014	
Commercial Vehicle Tax	18,310		16,610	
Watercraft Tax			1,768	
PILOTS	26,027			
Interest on Idle Funds				
Neighborhood Revitalization Rebate	-74,559		0	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	5,983,690	6,082,574	455,408	
Resources Available:	5,983,690	6,145,823	600,231	
Expenditures:				
Contractual	5,920,441	6,001,000	6,659,000	
Cash Reserve (2025 column)				
Miscellaneous	0			
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	5,920,441	6,001,000	6,659,000	
Unencumbered Cash Balance Dec 31	63,249	144,823	xxxxxxxxxxxxxxxxxx	xxxx
2023/2024/2025 Budget Authority Amount:	5,920,441	6,365,000	6,659,000	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	6,659,000	
		Tax Required	6,058,769	
	Delinquent Comp Rate:	5.0%	302,938	
		Amount of 2024 Ad Valorem Tax	6,361,707	

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,042,977	3,575,953	3,576,397
Receipts:			
State of Kansas Gas Tax	3,357,810	3,390,630	3,393,530
County Transfers Gas	2,114,690	1,788,620	1,790,180
Other	54,788	30,000	
Interest on Idle Funds	170,955		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,698,243	5,209,250	5,183,710
Resources Available:	9,741,220	8,785,203	8,760,107
Expenditures:			
Personnel	3,257,167	1,970,695	4,553,507
Contractual	1,449,995	1,512,323	2,148,045
Commodities	758,158	1,425,788	1,572,100
Other	500,000		797
Capital	199,947	300,000	
Cash Reserve (2025 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,165,267	5,208,806	8,274,449
Unencumbered Cash Balance Dec 31	3,575,953	3,576,397	485,658
2023/2024/2025 Budget Authority Amount:	7,920,480	8,208,806	8,274,449

Adopted Budget

Special Alcohol & Drug	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	106,321	106,321	106,321
Receipts:			
Municipal Court Fees	567,661	720,534	746,025
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	567,661	720,534	746,025
Resources Available:	673,982	826,855	852,346
Expenditures:			
Contractual	567,661	720,534	746,025
Commodities			
Personnel			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	567,661	720,534	746,025
Unencumbered Cash Balance Dec 31	106,321	106,321	106,321
2023/2024/2025 Budget Authority Amount:	760,127	720,534	746,025

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol & Drug Safety**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	106,321	7,651	298
Receipts:			
Fines and Fees	16,936	25,000	22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,936**	**25,000**	**22,000**
Resources Available:	**123,257**	**32,651**	**22,298**
Expenditures:			
Commodities	3,075	4,600	4,600
Contractual	1,179	1,743	1,143
Personnel	111,352	26,010	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**115,606**	**32,353**	**5,743**
Unencumbered Cash Balance Dec 31	7,651	298	16,555
2023/2024/2025 Budget Authority Amount:	2,893,760	32,354	5,743

Adopted Budget

Law Enforcement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,759,824	1,754,445	1,340,795
Receipts:			
Fines	110,662	100,000	90,000
Intergovernmental Revenue	24,750	250	5,000
Licenses and Permits	17,500	14,500	17,500
Municipal Court		25,000	20,000
Interest on Idle Funds	102,309	9,100	36,500
Other Financing Sources	203,149	15,000	20,000
Contributions			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**458,370**	**163,850**	**189,000**
Resources Available:	**2,218,194**	**1,918,295**	**1,529,795**
Expenditures:			
Capital Outlay	101,176	0	
Commodities	29,720	40,589	32,889
Contractual	332,853	536,911	518,588
Other Payments			
Cash Reserve (2025 column)	s		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**463,749**	**577,500**	**551,477**
Unencumbered Cash Balance Dec 31	1,754,445	1,340,795	978,318
2023/2024/2025 Budget Authority Amount:	1,772,325	1,527,500	551,477

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	465,557	878,816	2,234,546
Receipts:			
Transient Guest Tax	3,283,924	3,798,675	4,156,276
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,283,924**	**3,798,675**	**4,156,276**
Resources Available:	**3,749,481**	**4,677,491**	**6,390,822**
Expenditures:			
Contractual	2,870,665	2,442,945	2,795,693
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,870,665**	**2,442,945**	**2,795,693**
Unencumbered Cash Balance Dec 31	878,816	2,234,546	3,595,129
2023/2024/2025 Budget Authority Amount:	4,190,220	3,892,945	2,795,693

Adopted Budget

Retirement Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,701,748	4,375,330	5,491,164
Receipts:			
Fees for Service	2,013,167	1,900,000	1,900,000
Interest from Investments	153,355	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,166,522**	**1,920,000**	**1,920,000**
Resources Available:	**5,868,270**	**6,295,330**	**7,411,164**
Expenditures:			
Personnel	1,475,346	786,996	1,110,000
Contractual	17,594	17,170	17,170
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,492,940**	**804,166**	**1,127,170**
Unencumbered Cash Balance Dec 31	4,375,330	5,491,164	6,283,994
2023/2024/2025 Budget Authority Amount:	5,313,345	4,304,166	1,127,170

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Historical Asset Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,711	29,711	12,930
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**29,711**	**29,711**	**12,930**
Expenditures:			
Contractual		16,781	12,930
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**16,781**	**12,930**
Unencumbered Cash Balance Dec 31	29,711	12,930	0
2023/2024/2025 Budget Authority Amount:	21,711	16,781	12,930

Adopted Budget

Half Cent Sales Tax (JEDO)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,211,567	13,145,332	10,309,153
Receipts:			
Taxes	$ 11,608,064	11,397,909	11,956,306
Intergovernmental Revenue	$ 7,533,998	7,408,641	7,760,018
Interest from Investment	$ 756,171		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,898,233**	**18,806,550**	**19,716,324**
Resources Available:	**32,109,800**	**31,951,882**	**30,025,477**
Expenditures:			
Contractual	18,964,178	21,642,729	21,753,806
Capital Outlay	290		1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,964,468**	**21,642,729**	**21,754,806**
Unencumbered Cash Balance Dec 31	13,145,332	10,309,153	8,270,671
2023/2024/2025 Budget Authority Amount:	23,825,456	29,642,729	21,754,806

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Half Cent Sales Tax (Street)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,322,579	38,431,577	30,623,595
Receipts:			
Sales Tax	19,506,578	21,262,018	20,481,907
Investments from Interest	1,521,235	150,000	0
Fees for Service	195	30,000	30,000
Interest on Idle Funds	1,521,235		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,549,243**	**21,442,018**	**20,511,907**
Resources Available:	**55,871,822**	**59,873,595**	**51,135,502**
Expenditures:			
Capital Outlay		20,000	21,695
Commodities	183,266	1,800,000	270,000
Contractual	16,965,940	25,600,000	27,209,710
Personnel	291,039	1,830,000	623,049
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,440,245**	**29,250,000**	**28,124,454**
Unencumbered Cash Balance Dec 31	38,431,577	30,623,595	23,011,048
2023/2024/2025 Budget Authority Amount:	25,646,806	32,660,128	28,124,454

Adopted Budget

Tax Increment Financing	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	271,505	541,388	541,388
Receipts:			
Ad Valorem	694,000	850,000	901,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**694,000**	**850,000**	**901,000**
Resources Available:	**965,505**	**1,391,388**	**1,442,388**
Expenditures:			
Contractual	424,117	850,000	901,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**424,117**	**850,000**	**901,000**
Unencumbered Cash Balance Dec 31	541,388	541,388	541,388
2023/2024/2025 Budget Authority Amount:	1,250,000	850,000	901,000

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Court Technology**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	258,004	240,324	202,324
Receipts:			
Fines	26,332	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,332**	**25,000**	**25,000**
Resources Available:	**284,336**	**265,324**	**227,324**
Expenditures:			
Contractual	44,012	63,000	70,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,012**	**63,000**	**70,000**
Unencumbered Cash Balance Dec 31	240,324	202,324	157,324
2023/2024/2025 Budget Authority Amount:	270,549	243,000	70,000

Adopted Budget

Downtown Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	115,607	99,365	80,118
Receipts:			
Taxes	178,666	204,361	184,920
Miscellaneous	50		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**178,716**	**204,361**	**184,920**
Resources Available:	**294,323**	**303,726**	**265,038**
Expenditures:			
Contractual	194,958	223,608	203,011
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**194,958**	**223,608**	**203,011**
Unencumbered Cash Balance Dec 31	99,365	80,118	62,027
2023/2024/2025 Budget Authority Amount:	383,720	338,608	203,011

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,738	977,137	987,949
Receipts:			
Taxes	2,240,732	1,487,182	1,615,321
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,240,732**	**1,487,182**	**1,615,321**
Resources Available:	**2,352,470**	**2,464,319**	**2,603,270**
Expenditures:			
Contractual	1,375,333	1,476,370	1,619,831
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,375,333**	**1,476,370**	**1,619,831**
Unencumbered Cash Balance Dec 31	977,137	987,949	983,439
2023/2024/2025 Budget Authority Amount:	1,376,334	1,476,370	1,619,831

Adopted Budget

Tourism Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,153	4,307	18,153
Receipts:			
Taxes	369,551	416,707	384,333
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**369,551**	**416,707**	**384,333**
Resources Available:	**373,704**	**421,014**	**402,486**
Expenditures:			
Contractual	369,397	402,861	379,247
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**369,397**	**402,861**	**379,247**
Unencumbered Cash Balance Dec 31	4,307	18,153	23,239
2023/2024/2025 Budget Authority Amount:	391,056	430,000	379,247

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City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Federal Funds Exchange**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,165,051	3,395,704	1,940,704
Receipts:			
Intergovernmental Revenue	1,542,714	1,500,000	1,600,000
Interest	187,339		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,730,053	1,500,000	1,600,000
Resources Available:	3,895,104	4,895,704	3,540,704
Expenditures:			
Other Payments	499,400	2,955,000	2,215,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	499,400	2,955,000	2,215,000
Unencumbered Cash Balance Dec 31	3,395,704	1,940,704	1,325,704
2023/2024/2025 Budget Authority Amount:	3,359,211	3,750,000	2,215,000

Adopted Budget

Facilities	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	47,227	287,611
Receipts:			
Fees for Service	3,100,000	3,753,679	3,520,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,100,000	3,753,679	3,520,000
Resources Available:	3,100,000	3,800,906	3,807,611
Expenditures:			
Other Payments	-42,300	0	
Capital Outlays	-40,425	0	
Commodities	138,740	16,000	30,104
Personnel	1,099,299	1,064,199	1,093,754
Contractual	1,897,459	2,433,096	2,385,413
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,052,773	3,513,295	3,509,271
Unencumbered Cash Balance Dec 31	47,227	287,611	298,340
2023/2024/2025 Budget Authority Amount:	3,406,500	3,657,295	3,509,271

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CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Combined Utilities**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	110,741,636	122,166,985	111,502,020
Receipts:			
Fees For Service	92,209,957	98,800,352	105,496,925
Investments from Interest	5,574,674	1,282,400	1,281,500
Licenses & Permits	70,232	126,000	70,000
Miscellaneous	9,416,825	1,255,500	1,246,900
Special Assessments	72,884	40,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**107,344,572**	**101,504,252**	**108,160,325**
Resources Available:	**218,086,208**	**223,671,237**	**219,662,345**
Expenditures:			
Capital	-888,236	1,050,000	1,050,000
Commodities	12,004,570	11,484,765	12,906,001
Contractual	62,503,747	58,290,992	26,852,016
Debt	7,487,714	21,705,765	48,541,607
Personnel	14,811,428	19,637,695	21,017,281
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,919,223**	**112,169,217**	**110,366,905**
Unencumbered Cash Balance Dec 31	122,166,985	111,502,020	109,295,440
2023/2024/2025 Budget Authority Amount:	96,166,494	112,169,218	110,366,905

Adopted Budget

Public Parking	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,082,108	2,431,557	2,376,174
Receipts:			
Fees for Servie	2,183,530	2,075,320	2,222,570
Fines	194,980	235,000	225,000
Misc.	730,043	22,000	14,000
Interest Investment	82,167		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,190,720**	**2,332,320**	**2,461,570**
Resources Available:	**5,272,828**	**4,763,877**	**4,837,744**
Expenditures:			
Commodities	24,303	173,028	38,230
Capital	98,144	67,796	84,300
Other	659,196	0	659,196
Debt	124,749	815,622	620,603
Personnel	708,642	0	659,461
Contractual	1,226,237	1,331,257	1,401,545
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,841,271**	**2,387,703**	**3,463,335**
Unencumbered Cash Balance Dec 31	2,431,557	2,376,174	1,374,409
2023/2024/2025 Budget Authority Amount:	2,909,472	3,079,418	3,463,335

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fleet	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,384,365	2,506,899	1,389,805
Receipts:			
Fees for Service	2,338,046	2,817,180	3,039,000
Misc.	216,163		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,554,209**	**2,817,180**	**3,039,000**
Resources Available:	**4,938,574**	**5,324,079**	**4,428,805**
Expenditures:			
Other Payments	228,015		
Commodities	57,012	88,744	92,344
Contractual	463,747	838,570	670,059
Capital Outlay	-74,672	1,100,000	900,000
Personnel	1,757,573	1,906,960	2,013,155
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,431,675**	**3,934,274**	**3,675,558**
Unencumbered Cash Balance Dec 31	2,506,899	1,389,805	753,247
2023/2024/2025 Budget Authority Amount:	3,250,046	3,934,275	3,675,558

Adopted Budget

IT	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	555,103	317,025	351,376
Receipts:			
Fees for Service	4,950,000	5,970,730	7,004,927
Franchise Fees	34,552	34,351	34,351
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,984,552**	**6,005,081**	**7,039,278**
Resources Available:	**5,539,655**	**6,322,106**	**7,390,654**
Expenditures:			
Commodities	0	77,638	76,060
Personnel	2,075,887	2,822,067	3,132,062
Contractual	3,146,743	3,071,025	3,499,645
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,222,630**	**5,970,730**	**6,707,767**
Unencumbered Cash Balance Dec 31	317,025	351,376	682,887
2023/2024/2025 Budget Authority Amount:	5,239,500	5,970,730	6,707,767

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,135	392,156	485,590
Receipts:			
Intergovernmental Revenue	347,664	87,773	0
Interest in Investment	21,958	8,961	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**369,622**	**96,734**	**0**
Resources Available:	**398,757**	**488,890**	**485,590**
Expenditures:			
Contractual	6,601	3,300	362,546
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,601**	**3,300**	**362,546**
Unencumbered Cash Balance Dec 31	392,156	485,590	123,044
2023/2024/2025 Budget Authority Amount:	30,000	28,585	362,546

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,038,355	1,038,355	538,355
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,038,355**	**1,038,355**	**538,355**
Expenditures:			
Contractual		500,000	538,355
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500,000**	**538,355**
Unencumbered Cash Balance Dec 31	1,038,355	538,355	0
2023/2024/2025 Budget Authority Amount:	0	500,000	538,355

CPA Summary

City of Topeka 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **NOTO BID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	7,644	7,644
Receipts:			
Special Assessments	13,050	15,000	15,000
Investments from Interests	-400		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,650**	**15,000**	**15,000**
Resources Available:	**12,650**	**22,644**	**22,644**
Expenditures:			
Contractual	5,006	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,006**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	7,644	7,644	7,644
2023/2024/2025 Budget Authority Amount:	30,000	15,000	15,000

Adopted Budget

Landbank	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Topeka

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Health Emergency Respons		**Property Insurance**		**Workers Compensation**		**Group Health Insurance**		**Risk Management Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	775,306	Cash Balance Jan 1	1,127,112	Cash Balance Jan 1	10,372,203	Cash Balance Jan 1	3,995,373	Cash Balance Jan 1	465,560	16,735,554
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Inter-Governmental Rev	15,188,327	Fees for Service	2,685,700	Fees for Service	2,877,465	Fees for Service	13,069,780	Investment from Interest	22,883	
Investment from Interest	1,557,479	Investment from Interest	48,528	Investment from Interest	648,211	Investment from Interest	283,925			
Misc		Misc	55,801	Misc	103,191	Misc	9,315			
Total Receipts	16,745,806	Total Receipts	2,790,029	Total Receipts	3,628,867	Total Receipts	13,363,020	Total Receipts	22,883	36,550,605
Resources Available:	17,521,112	Resources Available:	3,917,141	Resources Available:	14,001,070	Resources Available:	17,358,393	Resources Available:	488,443	53,286,159
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	748,275	Capital Outlay		Capital Outlay		Capital Outlay	0	Capital Outlay		
Commodities	22,514	Commodities	1,574	Commodities	2539	Commodities	3,689	Commodities		
Contractual	14,830,210	Contractual	2,722,617	Contractual	1723317	Contractual	14,773,488	Contractual		
Personnel	134,580	Personnel		Personnel	380569	Personnel	293,695	Personnel		
Total Expenditures	15,735,579	Total Expenditures	2,724,191	Total Expenditures	2,106,425	Total Expenditures	15,070,872	Total Expenditures	0	35,637,067
Cash Balance Dec 31	1,785,533	Cash Balance Dec 31	1,192,950	Cash Balance Dec 31	11,894,645	Cash Balance Dec 31	2,287,521	Cash Balance Dec 31	488,443	17,649,092 **
										17,649,092 **

**Note: These two block figures should agree.

CPA Summary

City of Topeka

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unemployement Compensati										
Unencumbered Cash Balance Jan 1	1,066,416	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 1,066,416
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees For Service	77,829									
Interests	23,380									
Total Receipts	101,209	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	101,209
Resources Available:	1,167,625	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,167,625
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	21,993									
Total Expenditures	21,993	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	21,993
Cash Balance Dec 31	1,145,632	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,145,632 **
										1,145,632 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

2025

The governing body of

City of Topeka

will meet on September 10, 2024 at 6:00 PM at Cyrus K. Holliday Building First Floor Conference Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at www.topeka.org/finance/budget/ and will be available at this hearing.

BUDGET SUMMAR'

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	116,007,106	27.562	115,006,996	25.554	137,581,992	40,222,243	26.554
Debt Service	20,558,784	10.720	21,288,611	10.717	22,111,803	14,717,946	9.717
Library							
Special Liability	811,010	0.681	1,234,582	0.681	4,220,582	1,030,832	0.681
Topeka Metropolitan Transit Authority	5,920,441	4.200	6,001,000	4.200	6,659,000	6,361,707	4.200
Special Highway	6,165,267		5,208,806		8,274,449		
Special Alcohol & Drug	567,661		720,534		746,025		
Alcohol & Drug Safety	115,786		32,353		5,743		
Law Enforcement	463,749		577,500		551,477		
Transient Guest Tax	3,099,813		2,442,945		2,795,693		
Retirement Reserve	1,492,940		804,166		1,127,170		
Historical Asset Tourism			16,781		12,930		
Half Cent Sales Tax (JEDO)	18,964,468		21,642,729		21,754,806		
Half Cent Sales Tax (Street)	17,440,245		29,250,000		28,124,454		
Tax Increment Financing	424,117		850,000		901,000		
Court Technology	44,012		63,000		70,000		
Downtown Improvement	194,958		223,608		203,011		
Community Development	1,375,333		1,476,370		1,619,831		
Tourism Improvement	369,397		402,861		379,247		
Federal Funds Exchange	499,400		2,955,000		2,215,000		
Facilities	3,052,773		3,513,295		3,509,271		
Combined Utilities	95,919,223		112,169,217		110,366,905		
Public Parking	3,052,773		3,513,295		3,509,271		
Fleet	2,431,675		3,934,274		3,675,558		
IT	5,222,630		5,970,730		6,707,767		
Opioid Settlement	6,601		3,300		362,546		
Economic Development			500,000		538,355		
NOTO BID	5,006		15,000		15,000		
Non-Budgeted Funds-A	35,637,067						
Non-Budgeted Funds-B	21,993						
Totals	339,864,228	43.163	339,816,953	41.152	368,038,886	62,332,728	41.152
						*Revenue Neutral Rate***	*35.341*
Less: Transfers	13,023,748		28,647,269		16,940,000		
Net Expenditure	326,840,480		311,169,684		351,098,886		
Total Tax Levied	57,434,647		59,614,364		xxxxxxxxxxxxxxx		
Assessed Valuation	1,337,569,097		1,458,664,253		1,514,733,511		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	145,755,000		146,865,000		135,848,023		
Revenue Bonds	314,125,000		299,405,000		373,865,000		
Other	5,395,000		3,980,000		2,530,000		
Lease Purchase Principal	2,712,046		3,338,498		2,394,362		
Total	467,987,046		453,588,498		514,637,385		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Brenda Younger

City Official Title: City Clerk

First published in The Topeka Metro News, Monday, August 26, 2024.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND 2025 BUDGET HEARING

2025

The governing body of
City of Topeka
will meet on September 10, 2024 at 6:00 PM at Cyrus K. Holliday Building First Floor Conference Room, 620 SE Madison Street, Topeka, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at www.topeka.org/finance/budget/ and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	116,007,106	27.562	115,006,096	25.554	139,024,486	41,736,862	27.554
Debt Service	20,558,784	10.720	21,288,611	10.717	24,478,000	16,234,146	10.717
Library							
Special Liability	811,010	0.681	1,230,520	0.681	4,220,582	1,030,998	0.681
Topeka Metropolitan Transit Authority	5,920,441	4.200	6,267,000	4.200	6,658,000	6,361,316	4.200
Special Highway	6,165,267		8,208,806		8,273,652		
Special Alcohol & Drug	567,661		720,534		746,025		
Alcohol & Drug Safety	115,606		32,353		5,743		
Law Enforcement	463,749		577,500		551,477		
Transient Guest Tax	2,870,665		2,442,945		2,559,671		
Retirement Reserve	1,492,940		804,166		1,127,170		
Historical Asset Tourism			16,781		12,930		
Half Cent Sales Tax (JEDO)	18,964,468		21,642,729		21,753,806		
Half Cent Sales Tax (Street)	17,440,245		29,250,000		28,122,759		
Tax Increment Financing							
Court Technology	44,012		63,000		70,000		
Downtown Improvement	194,958		223,608		203,011		
Community Development	1,375,333		1,476,370		1,619,831		
Tourism Improvement	369,397		402,861		379,247		
Federal Funds Exchange	499,400		2,955,000		2,215,000		
Facilities	3,052,773		3,513,295		3,558,667		
Combined Utilities	95,919,223		112,169,217		110,366,905		
Public Parking	3,052,773		3,513,295		3,558,667		
Fleet	2,431,675		3,934,274		3,675,558		
IT	5,222,630		5,970,730		6,734,468		
Opioid Settlement	6,601		3,300		362,546		
Economic Development			500,000		538,355		
NOTO BID	5,006		15,000		15,000		
Landbank					500,000		
Non-Budgeted Funds-A	35,637,067						
Non-Budgeted Funds-B	21,993						
Totals	339,210,783	43.163	342,228,891	41.152	371,331,556	65,363,322	43.152
						Revenue Neutral Rate **	35.341
Less: Transfers	13,023,748		28,647,269		16,940,000		
Net Expenditure	326,187,035		313,581,622		354,391,556		
Total Tax Levied	57,434,647		59,614,364		xxxxxxxxxxxxx		
Assessed Valuation	1,337,569,097		1,458,664,253		1,514,733,511		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	145,755,000	146,865,000	135,848,023
Revenue Bonds	314,125,000	299,405,000	373,865,000
Other	5,395,000	3,980,000	2,530,000
Lease Purchase Principal	2,712,046	3,338,498	2,394,362
Total	467,987,046	453,588,498	514,637,385

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Brenda Younger
City Official Title: City Clerk

SEAL OF TOPEKA CAPITAL CITY INCORPORATED FEB. 14, 1857

RESOLUTION NO. 9583

A RESOLUTION introduced by City Manager Dr. Robert M. Perez to levy a property tax rate that exceeds the City of Topeka's Revenue Neutral Rate.

WHEREAS, the Revenue Neutral Rate for the City was calculated at 35.341 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the City Manager will require a maximum levy rate of 38.952 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024, allowing all interested taxpayers desiring to be heard an opportunity to provide oral testimony; and

WHEREAS, the Governing Body, having heard the testimony, finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF TOPEKA:

The City shall levy a property tax which exceeds the Revenue Neutral Rate of 35.341 mills.

This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on September 10, 2024.

CITY OF TOPEKA, KANSAS

Michael A. Padilla

Michael A. Padilla, Mayor

SEAL OF TOPEKA CAPITAL CITY INCORPORATED FEB. 14, 1857 KANSAS

ATTEST:

Brenda Younger

Brenda Younger, City Clerk

RES/Exceeding RNR for City
2025 budget year

Roll Call Vote

A Roll Call Vote of the City of Topeka, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2024
Resolution No. 9583

Governing Body Member	Yes	No	No Vote
Mayor Michael A. Padilla	X		
Councilmember Karen A. Hiller	X		
Councilmember Chrisitina Valdivia-Alcala	X		
Councimember Sylvia E. Ortiz	X		
Councilmember David Banks	X		
Councilmember Brett D. Kell	X		
Councilmember Marcus D.L. Miller	X		
Councilmember Neil Dobler	X		
Councilmember Spencer Duncan	X		
Councilmember Michelle Hoferer	X		
TOTAL	**10**		

Certified:
Brenda Younger
Brenda Younger, City Clerk

RESOLUTION NO. 9582

A RESOLUTION introduced by City Manager Dr. Robert M. Perez to levy a property tax rate on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds the Revenue Neutral Rate.

WHEREAS, the Revenue Neutral Rate for the TMTA was calculated as 4.017 mills by the Shawnee County Clerk; and

WHEREAS, the City of Topeka is responsible for levying a mill levy on behalf of the TMTA; and

WHEREAS, the budget prepared by the TMTA will require the levy of a property tax of 4.2 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024, allowing all interested individuals desiring to be heard an opportunity to provide oral testimony; and

WHEREAS, the Governing Body, having heard the testimony, finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY THAT the City shall levy, on behalf of the TMTA, a property tax of 4.2 mills which exceeds the Revenue Neutral Rate of 4.017. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on September 10, 2024.

SEAL OF TOPEKA CAPITAL CITY INCORPORATED FEB. 14, 1857 KANSAS

CITY OF TOPEKA, KANSAS

Michael A. Padilla

Michael A. Padilla, Mayor

ATTEST:

Brenda Younger

Brenda Younger, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Topeka, Kansas, To Levy a Property Tax on behalf of TMTA Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2024
Resolution No. 9582

Governing Body Member	Yes	No	No Vote
Mayor Michael A. Padilla	X		
Councilmember Karen A. Hiller	X		
Councilmember Chrisitina Valdivia-Alcala	X		
Councimember Sylvia E. Ortiz	X		
Councilmember David Banks	X		
Councilmember Brett D. Kell	X		
Councilmember Marcus D.L. Miller	X		
Councilmember Neil Dobler	X		
Councilmember Spencer Duncan	X		
Councilmember Michelle Hoferer	X		
TOTAL	**10**		

Certified:
Brenda Younger
Brenda Younger, City Clerk