RECEIVED
SEP 29 2025
SHAWNEE COUNTY CLERK

State of Kansas
City

CERTIFICATE 2026

To the Clerk of Shawnee, 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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	156,299,265	45,398,036	28.698
Debt Service	10-113	7	29,378,721	12,267,676	7.753
Library	12-1220	7			
Special Liability	75-6110	8	2,615,900	1,082,495	.685
Topeka Metropolitan Transit Authority	Charter Ord. 115	8	6,897,000	6,357,891	3.999
Special Highway		9	7,781,698		
Special Alcohol & Drug		9	734,996		
Alcohol & Drug Safety		10	6,504		
Law Enforcement		10	766,477		
Transient Guest Tax		11	3,138,961		
Retirement Reserve		11	3,633,742		
Historical Asset Tourism		12	27,911		
Half Cent Sales Tax (JEDO)		12	22,501,811		
Half Cent Sales Tax (Street)		13	28,467,924		
Tax Increment Financing		13	1,065,000		
Court Technology		14	250,000		
Downtown Improvement		14	203,011		
Community Development		15	1,700,000		
Tourism Improvement		15	352,209		
Federal Funds Exchange		16	1,550,000		
Facilities		16	3,555,688		
Combined Utilities		17	120,312,356		
Public Parking		17	3,157,282		
Fleet		18	2,310,636		
IT		18	6,931,006		
Opioid Settlement		19	834,441		
Economic Development		19	518,536		
NOTO BID		20	17,000		
Landbank		20	500,000		
Affordable Housing Trust Fund		21	1,073,675		
Non-Budgeted Funds-A		22	40,038,417		
Non-Budgeted Funds-B		23	28,782		
Totals		xxxxx	446,648,940	65,106,098	41.125
Budget Hearing Notice		24	1594857331		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25	-TIF		
RNR Hearing Notice		26	1582507708		
Neighborhood Revitalization		27			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	35.183
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

* Did not pass to exceed RNR

Assisted by:

Address:

Email:

Attest: September 29 2025

County Clerk

Governing Body

CPA Summary

STATE OF KANSAS SHAWNEE COUNTY

ATTEST:
Brenda Younger
CITY CLERK

City of Topeka

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	40,222,243	2,840,734	18,850	6,692	124,462	10,479
Debt Service	14,717,946	1,039,469	6,898	2,449	45,543	3,834
Library						
Special Liability	1,030,832	72,804	483	172	3,190	269
Topeka Metropolitan Tr	6,361,707	449,302	2,981	1,059	19,686	1,657
TOTAL	62,332,728	4,402,309	29,212	10,372	192,881	16,239

County Treas Motor Vehicle Estimate	4,402,309
County Treas Recreational Vehicle Estimate	29,212
County Treas 16/20M Vehicle Estimate	10,372
County Treas Commercial Vehicle Tax Estimate	192,881
County Treas Watercraft Tax Estimate	16,239

Motor Vehicle Factor	0.07063
Recreational Vehicle Factor	0.00047
16/20M Vehicle Factor	0.00017
Commercial Vehicle Factor	0.00309
Watercraft Factor	0.00026

City of Topeka 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Transient Guest Tax	General Fund	218,533	240,000	240,000	12-1698
Water Utility	Capital Projects	7,400,000	5,780,000	9,200,000	12-1, 118
Stormwater Utility	Capital Projects	6,165,000	3,390,000	2,762,000	12-1, 118
Wastewater Utility	Capital Projects	13,543,400	5,075,000	7,125,000	12-1, 118
Federal Funds Exchange	Capital Projects	4,355,000	2,215,000	1,550,000	12-1, 118
Economic Development Fur	Affordable Housing Trust F	-	-	100,000	12-1, 118
	Totals	31,681,933	16,700,000	20,977,000	
	Adjustments				
	Adjusted Totals	31,681,933	16,700,000	20,977,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Topeka

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2017A	9/5/2017	8/1/2036	2.250 - 5.000	30,152,982	14,105,000	2/1 & 8/1	8/1	349,388	2,090,000	307,588	2,145,000
2018A	9/4/2018	8/15/2033	3.000 - 5.000	7,225,000	4,810,000	2/15 & 8/15	8/15	147,969	475,000	133,719	485,000
2018B	9/4/2018	8/15/2033	3.000 - 3.250	5,285,000	3,495,000	2/15 & 8/15	8/15	105,481	345,000	96,131	350,000
2019A	9/10/2019	8/15/2034	2.000 - 3.000	37,090,000	21,475,000	2/15 & 8/15	8/15	434,850	2,355,000	387,750	2,410,000
2019B	9/10/2019	8/15/2034	2.000 - 4.000	1,440,000	1,025,000	2/15 & 8/15	8/15	26,131	90,000	22,531	95,000
2020A	8/18/2020	8/15/2035	1.000 - 3.500	17,755,063	10,285,000	2/15 & 8/15	8/15	168,350	1,035,000	147,650	1,060,000
2021A	4/13/2021	8/15/2035	1.000 - 4.000	35,664,839	18,110,000	2/15 & 8/15	8/15	430,306	4,230,000	261,106	2,895,000
2021B	4/13/2021	8/15/2028	1.200 - 3.000	2,735,000	1,625,000	2/15 & 8/15	8/15	34,560	390,000	22,860	400,000
2021C	9/14/2021	8/15/2036	1.000 - 4.000	20,990,000	14,845,000	2/15 & 8/15	8/15	379,444	2,115,000	289,556	2,205,000
2022A	2/14/2022	8/15/2036	2.000 - 4.000	14,695,000	9,870,000	2/15 & 8/15	8/15	300,550	1,650,000	234,550	1,725,000
2022B	8/30/2022	8/15/2037	3.000 - 5.000	16,715,000	14,990,000	2/15 & 8/15	8/15	515,725	915,000	469,975	960,000
2023A	9/5/2023	8/15/2043	4.000 - 5.000	5,515,000	5,280,000	2/15 & 8/15	8/15	221,050	230,000	209,550	240,000
2024A	9/10/2024	8/15/2044	4.00	12,650,000	12,650,000	2/15 & 8/15	8/15	470,861	645,000	480,200	635,000
Total G.O. Bonds					132,565,000			3,585,665	16,565,000	3,063,166	15,605,000
Revenue Bonds:											
2014A	12/23/2014	8/1/2044	3.125 - 5.000	45,510,000	23,885,000	2/1 & 8/1	8/1	794,913	1,565,000	747,963	1,745,000
2016A	9/6/2016	8/1/2046	2.000 - 3.000	24,945,000	20,400,000	2/1 & 8/1	8/1	570,088	1,000,000	540,088	755,000
2017A	9/5/2017	8/1/2047	2.250 - 5.000	17,975,000	15,245,000	2/1 & 8/1	8/1	486,345	460,000	463,345	485,000
2018A	9/11/2018	8/1/2048	3.000 - 5.000	45,695,000	40,115,000	2/1 & 8/1	8/1	1,520,813	1,060,000	1,467,813	1,115,000
2019A	9/17/2019	8/1/2049	2.000 - 4.000	33,270,000	21,875,000	2/1 & 8/1	8/1	600,706	645,000	574,906	620,000
2020A	9/8/2020	8/1/2050	1.000 - 3.000	94,885,000	88,095,000	2/1 & 8/1	8/1	1,970,994	3,570,000	1,863,894	3,800,000
2021A	9/7/2021	8/1/2051	2.000 - 4.000	68,280,000	47,580,000	2/1 & 8/1	8/1	1,528,883	5,220,000	1,320,083	1,863,894
2021B	9/7/2021	8/1/2051	2.000 - 3.000	14,990,000	13,860,000	2/1 & 8/1	8/1	356,025	380,000	348,425	385,000
2023A	9/12/2023	8/1/2053	4.000 - 5.000	89,385,000	87,540,000	2/1 & 8/1	8/1	3,828,350	1,490,000	3,753,850	1,565,000
2024B	9/17/2024	8/1/2054	4.000 - 5.000	23,575,000	23,575,000	2/1 & 8/1	8/1	927,826	490,000	1,039,250	380,000
Total Revenue Bonds					382,170,000			12,584,941	15,880,000	12,119,615	12,713,894
Other:											
2011-A STAR	9/20/2011	8/15/2025	2.000 - 3.250	9,855,000	1,435,000	2/15 & 8/15	8/15	15,438	475,000	0	0
2016 TIF	5/19/2016	8/15/2025	2.000 - 2.000	4,430,000	1,095,000	2/15 & 8/15	8/15	11,100	555,000	0	0
2024A (SRF Grant Jefferso	9/12/2024	9/1/2045	2.36	20,501,902	20,501,902	3/1 & 9/1	3/1 & 9/1	0	0	479,077	812,827
Total Other					23,031,902			26,538	1,030,000	479,077	812,827
Total Indebtedness					537,766,902			16,197,144	33,475,000	15,661,858	29,131,721

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State of Kansas
City

City of Topeka

2026

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 2025	Payments Due 2025	Payments Due 2026
Fire Trucks	9/6/2016	120 Mo	2.65	1,639,296	350,226	179,568	179,658
Fireeye Equip & Support	2/1/2022	60 Mo	4.45	1,666,128	998,364	363,466	363,466
				Totals	1,348,590	543,034	543,124

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,292,917	42,795,985	29,694,268
Receipts:			
Ad Valorem Tax	35,447,420	40,222,243	xxxxxxxxxxxxxxxx
Delinquent Tax	848,971	320,000	700,401
Motor Vehicle Tax	3,487,228	3,309,405	2,840,734
Recreational Vehicle Tax			18,850
16/20M Vehicle Tax			6,692
Commercial Vehicle Tax			124,462
Watercraft Tax			10,479
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	1,435,497	1,492,500	1,469,962
Local Sales Tax	39,894,883	40,569,000	41,710,350
Franchise Fees	15,165,089	14,331,161	16,189,547
Licenses	1,854,731	1,781,757	1,829,164
PILOTS	5,968,062	5,937,664	6,787,247
Fees For Service	4,484,446	4,426,854	4,568,000
Fines and Court Costs	1,646,863	1,415,250	1,668,500
Special Assessments	277,996	340,000	295,000
Misc.	537,500	323,433	512,886
Transfer			250,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			2,900,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,048,686**	**114,469,267**	**81,882,274**
Resources Available:	**150,341,603**	**157,265,252**	**111,576,542**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	150,341,603	157,265,252	111,576,542
Expenditures:			
City council	436,164	509,116	498,277
City Manager	2,022,940	3,459,586	2,867,142
Legal	1,652,780	1,817,471	1,708,918
Finance	6,449,284	3,357,200	2,845,352
Municipal Court	1,880,331	2,166,015	2,068,651
Human Resources	1,831,172	2,137,214	2,337,722
Mayors Office	169,106	190,140	165,829
Non-Departmental	4,083,688	4,428,652	15,806,852
Fire	26,281,140	38,861,953	37,328,356
Police	47,392,888	54,500,451	52,478,748
Public Works	8,335,470	8,350,042	7,626,421
Zoo	111,826	0	0
Planning and Development	3,696,894	4,290,577	3,929,610
Parks and Recreation	717,748	746,025	734,996
Neighborhood Relations	2,484,187	2,756,542	2,600,391
0	0	0	0
Subtotal detail (Should agree with detail)	107,545,618	127,570,984	132,997,265
Cash Reserve (2026 column)			23,302,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**107,545,618**	**127,570,984**	**156,299,265**
Unencumbered Cash Balance Dec 31	42,795,985	29,694,268	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	139,624,658	137,581,992	156,299,265
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,299,265
		Tax Required	44,722,723
	Delinquent Comp Rate:	1.5%	675,313
		Amount of 2025 Ad Valorem Tax	45,398,036

CPA Summary

City of Topeka 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
City council			
Personnel	395,914	446,561	479,551
Contractual	36,753	57,605	11,776
Commodities	3,497	4,950	6,950
Capital Outlay			
Oher Payments			
Total	**436,164**	**509,116**	**498,277**
City Manager			
Personnel	1,744,258	2,823,203	2,442,034
Contractual	397,793	522,633	383,658
Commodities	76,807	110,650	41,350
Captial Outlay	0	3,000	0
Debt	(195,918)		
Oher Payments	0	100	100
Total	**2,022,940**	**3,459,586**	**2,867,142**
Legal			
Personnel	1,384,232	1,540,623	1,549,958
Contractual	242,920	248,348	131,460
Commodities	18,916	28,500	27,500
Capital Outlay	0	0	0
Oher Payments	6,712	0	0
Total	**1,652,780**	**1,817,471**	**1,708,918**
Finance			
Personnel	2,230,292	2,745,707	2,381,485
Contractual	668,257	594,043	454,217
Commodities	7,123	17,450	9,650
Debt	59,054	0	0
Other Payments	3,484,558	0	0

Total	**6,449,284**	**3,357,200**	**2,845,352**
Municipal Court			
Personnel	1,354,317	1,604,696	1,621,798
Contractual	516,032	547,319	306,553
Commodities	9,561	11,500	8,800
Capital Outlay	421	2,500	131,500
Oher Payments	0	0	
Total	**1,880,331**	**2,166,015**	**2,068,651**
Human Resources			
Personnel	1,165,009	1,213,194	1,656,805
Contractual	639,322	888,720	593,267
Commodities	26,841	35,300	87,650
Capital Outlay	0	0	0
Oher Payments	0	0	0
Total	**1,831,172**	**2,137,214**	**2,337,722**
Mayors Office			
Personnel	137,701	144,694	143,571
Contractual	27,957	42,746	18,258
Commodities	3,448	2,700	4,000
Capital Outlay	0	0	0
Oher Payments	0	0	0
Total	**169,106**	**190,140**	**165,829**
Non-Departmental			
Personnel	(1,774,863)	(2,470,297)	0
Contractual	4,258,551	6,241,949	15,701,852
Commodities	0	425,000	0
Capital Outlay	0	0	0
Oher Payments	1,600,000	232,000	105,000
Total	**4,083,688**	**4,428,652**	**15,806,852**
Page 1 - Total	**18,525,465**	**18,065,394**	**28,298,743**

City of Topeka 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire			
Personnel	21,577,970	34,244,133	34,334,355
Contractual	3,342,815	3,554,220	1,785,551
Commodities	919,572	993,600	968,450
Capital Outlay	72,404	70,000	240,000
Debt	368,379	0	0
Total	**26,281,140**	**38,861,953**	**37,328,356**
Police			
Personnel	39,214,691	45,382,436	46,739,172
Contractual	5,401,758	5,910,134	2,908,345
Commodities	2,197,199	2,328,029	2,080,698
Capital Outlay	579,240	879,852	750,533
Oher Payments	0	0	0
Total	**47,392,888**	**54,500,451**	**52,478,748**
Public Works			
Personnel	4,455,804	4,003,205	4,602,639
Contractual	3,759,256	4,183,487	2,755,507
Commodities	115,160	156,100	131,275
Capital Outlay	5,250	7,250	137,000
Oher Payments	0	0	0
Total	**8,335,470**	**8,350,042**	**7,626,421**
Zoo			
Personnel	0	0	0
Contractual	111,826	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**111,826**	**0**	**0**
Planning and Development			
Personnel	3,073,888	3,537,366	3,618,429
Contractual	598,502	603,382	280,681
Commodities	22,280	31,900	30,500
Capital Outlay	0	117,929	0
Debt	2,224	0	0
Total	**3,696,894**	**4,290,577**	**3,929,610**

Parks and Recreation

Personnel	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Oher Payments	717,748	746,025	734,996
Total	**717,748**	**746,025**	**734,996**

Neighborhood Relations

Personnel	1,464,824	1,576,251	1,559,994
Contractual	963,363	996,616	865,570
Commodities	56,000	80,040	79,827
Capital Outlay	0	103,635	95,000
Oher Payments	0	0	0
Total	**2,484,187**	**2,756,542**	**2,600,391**

Personnel			
Contractual			
Commodities			
Capital Outlay			
Oher Payments			
Total	**0**	**0**	**0**
Page 2 -Total	89,020,153	109,505,590	104,698,522
Page 1 -Total	**18,525,465**	**18,065,394**	**28,298,743**
Grand Total	**107,545,618**	**127,570,984**	**132,997,265**

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

City of Topeka 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,187,528	18,490,145	16,195,338
Receipts:			
Ad Valorem Tax	14,866,878	14,717,946	xxxxxxxxxxxxxxxx
Delinquent Tax	413,531	150,000	
Motor Vehicle Tax	1,923,427	844,050	1,039,469
Recreational Vehicle Tax			6,898
16/20M Vehicle Tax			2,449
Commercial Vehicle Tax			45,543
Watercraft Tax			3,834
Intergovernmental	646,923	250,000	
Special Assessments	3,429,971	3,230,000	
Interest on Idle Funds	873,709	125,000	
Neighborhood Revitalization Rebate			0
Miscellaneous	1,380,208		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,534,647	19,316,996	1,098,193
Resources Available:	38,722,175	37,807,141	17,293,531
Expenditures:			
Principal	16,519,757	17,886,791	16,557,805
Interest and Fiscal Cost	3,541,519	3,500,012	4,571,916
Other	170,754	225,000	266,000
Cash Reserve (2026 column)			7,983,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,232,030	21,611,803	29,378,721
Unencumbered Cash Balance Dec 31	18,490,145	16,195,338	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	33,884,111	22,111,803	29,378,721
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,378,721
		Tax Required	12,085,190
	Delinquent Comp Rate:	1.5%	182,486
		Amount of 2025 Ad Valorem Tax	12,267,676

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,244,561	1,885,714	1,469,590
Receipts:			
Ad Valorem Tax	944,734	1,030,832	xxxxxxxxxxxxxxxx
Delinquent Tax	22,379	10,000	
Motor Vehicle Tax	86,392	79,229	72,804
Recreational Vehicle Tax			483
16/20M Vehicle Tax			172
Commercial Vehicle Tax			3,190
Watercraft Tax			269
PILOTs			3,000
Interest on Idle Funds	200,443		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,253,948	1,120,061	79,918
Resources Available:	4,498,509	3,005,775	1,549,508
Expenditures:			
Personnel	577,525	773,296	776,950
Commodities	5,360	7,000	7,000
Contractual	2,029,910	755,889	776,950
Cash Reserve (2026 column)			1,055,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,612,795	1,536,185	2,615,900
Unencumbered Cash Balance Dec 31	1,885,714	1,469,590	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,218,504	4,220,582	2,615,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,615,900
		Tax Required	1,066,392
	Delinquent Comp Rate:	1.5%	16,103
		Amount of 2025 Ad Valorem Tax	1,082,495

Adopted Budget Topeka Metropolitan Transit Authority	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6,532,718	6,361,707	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			449,302
Recreational Vehicle Tax			2,981
16/20M Vehicle Tax			1,059
Commercial Vehicle Tax			19,686
Watercraft Tax			1,657
Payment to TMTA			159,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,532,718	6,361,707	633,685
Resources Available:	6,532,718	6,361,707	633,685
Expenditures:			
Contractual	6,532,718	6,361,707	6,897,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,532,718	6,361,707	6,897,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,800,000	6,944,235	6,897,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	6,897,000
		Tax Required	6,263,315
	Delinquent Comp Rate:	1.5%	94,576
		Amount of 2025 Ad Valorem Tax	6,357,891

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	3,589,181	2,331,578	476,568	X
Receipts:				
State of Kansas Gas Tax	4,276,236	3,402,820	3,402,820	
County Transfers Gas	1,292,423	1,795,170	1,795,170	
Other	17,789	30,000	2,012,500	
Interest on Idle Funds	47,861		100,000	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	5,634,309	5,227,990	7,310,490	
Resources Available:	9,223,490	7,559,568	7,787,058	
Expenditures:				
Personnel	3,876,875	4,113,000	4,640,172	
Contractual	1,948,317	1,980,000	1,389,426	
Commodities	1,066,720	990,000	1,652,100	
Other	0		100,000	
Capital Outlay	0		0	
Cash Reserve (2026 column)				0
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	6,891,912	7,083,000	7,781,698	
Unencumbered Cash Balance Dec 31	2,331,578	476,568	5,360	
2024/2025/2026 Budget Authority Amoun	8,208,806	8,274,449	7,781,698	

Adopted Budget Special Alcohol & Drug	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	204,062	225,883	225,883	X
Receipts:				
State Club Private Liquor Tax	717,748	746,025	734,996	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	717,748	746,025	734,996	
Resources Available:	921,810	971,908	960,879	
Expenditures:				
Contractual	695,927	746,025	734,996	
Commodities				
Personnel				
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	695,927	746,025	734,996	
Unencumbered Cash Balance Dec 31	225,883	225,883	225,883	
2024/2025/2026 Budget Authority Amoun	720,534	746,025	734,996	

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Alcohol & Drug Safety	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,471	9,172	25,430 X
Receipts:			
Fines and Fees	10,976	22,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,976**	**22,000**	**22,000**
Resources Available:	**18,447**	**31,172**	**47,430**
Expenditures:			
Commodities	857	4,600	4,600
Contractual	2,646	1,142	1,235
Personnel	5,772	0	669
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,275**	**5,742**	**6,504**
Unencumbered Cash Balance Dec 31	9,172	25,430	40,926
2024/2025/2026 Budget Authority Amount	32,354	5,743	6,504

Adopted Budget

Law Enforcement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,755,990	1,674,842	1,312,365
Receipts:			
Fines	74,271	90,000	90,000
Intergovernmental Revenue	562	5,000	5,000
Licenses and Permits	15,000	17,500	17,500
Municipal Court	18,383	20,000	20,000
Interest on Idle Funds	122,584	36,500	36,500
Other Financing Sources	185,965	20,000	20,000
Contributions			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**416,765**	**189,000**	**189,000**
Resources Available:	**2,172,755**	**1,863,842**	**1,501,365**
Expenditures:			
Capital Outlay	152,592		
Commodities	24,477	32,889	32,889
Contractual	320,844	518,588	733,588
Other Payments	0		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**497,913**	**551,477**	**766,477**
Unencumbered Cash Balance Dec 31	1,674,842	1,312,365	734,888
2024/2025/2026 Budget Authority Amount	1,527,500	551,477	766,477

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transient Guest Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	649,668	853,575	2,214,157	X
Receipts:				
Transiet Guest Tax	3,130,088	4,156,275	3,325,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**3,130,088**	**4,156,275**	**3,325,000**	
Resources Available:	**3,779,756**	**5,009,850**	**5,539,157**	
Expenditures:				
Contractual	2,926,181	2,795,693	3,138,961	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**2,926,181**	**2,795,693**	**3,138,961**	
Unencumbered Cash Balance Dec 31	853,575	2,214,157	2,400,196	
2024/2025/2026 Budget Authority Amount	3,892,945	2,795,693	3,138,961	

Adopted Budget Retirement Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	4,385,814	5,596,340	6,399,170	X
Receipts:				
Fees for Service	2,134,465	1,900,000	0	
Interest from Investments	213,880	30,000	30,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**2,348,345**	**1,930,000**	**30,000**	
Resources Available:	**6,734,159**	**7,526,340**	**6,429,170**	
Expenditures:				
Personnel	1,120,287	1,110,000	1,633,742	
Contractual	17,532	17,170	2,000,000	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,137,819**	**1,127,170**	**3,633,742**	
Unencumbered Cash Balance Dec 31	5,596,340	6,399,170	2,795,428	
2024/2025/2026 Budget Authority Amount	4,304,166	1,127,170	3,633,742	

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Historical Asset Tourism	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,711	29,711	29,711
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**29,711**	**29,711**	**29,711**
Expenditures:			
Contractual	0	0	27,911
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**27,911**
Unencumbered Cash Balance Dec 31	29,711	29,711	1,800
2024/2025/2026 Budget Authority Amoun	16,781	12,930	27,911

Adopted Budget Half Cent Sales Tax (JEDO)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,762,794	21,116,143	19,078,661
Receipts:			
Taxes	11,889,918	11,956,306	12,500,000
Intergovernmental Revenue	8,990,050	7,760,018	9,445,170
Interest from Investment	1,631,147		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,511,115**	**19,716,324**	**21,945,170**
Resources Available:	**35,273,909**	**40,832,467**	**41,023,831**
Expenditures:			
Contractual	14,157,766	21,753,806	22,501,811
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,157,766**	**21,753,806**	**22,501,811**
Unencumbered Cash Balance Dec 31	21,116,143	19,078,661	18,522,020
2024/2025/2026 Budget Authority Amoun	29,642,729	21,754,806	22,501,811

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Half Cent Sales Tax (Street)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	39,812,281	42,503,349	34,835,783	X
Receipts:				
Sales Tax	19,947,441	20,047,178	20,147,414	
Interest from Investments	1,207,868	200,000	200,000	
Fees for Service	27,586			
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**21,182,895**	**20,247,178**	**20,347,414**	
Resources Available:	**60,995,176**	**62,750,527**	**55,183,197**	
Expenditures:				
Capital Outlay	0	20,000	20,000	
Commodities	274,726	270,000	330,000	
Contractual	18,015,589	27,000,000	27,319,000	
Personnel	201,512	624,744	798,924	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**18,491,827**	**27,914,744**	**28,467,924**	
Unencumbered Cash Balance Dec 31	42,503,349	34,835,783	26,715,273	
2024/2025/2026 Budget Authority Amount	32,660,128	28,124,454	28,467,924	

Adopted Budget Tax Increment Financing	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	0	47,000	47,000	
Receipts:				
Ad Valorem	1,017,000	901,000	1,065,000	X
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**1,017,000**	**901,000**	**1,065,000**	
Resources Available:	**1,017,000**	**948,000**	**1,112,000**	
Expenditures:				
Contractual	970,000	901,000	1,065,000	X
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**970,000**	**901,000**	**1,065,000**	
Unencumbered Cash Balance Dec 31	47,000	47,000	47,000	
2024/2025/2026 Budget Authority Amount	970,000	901,000	1,065,000	

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Court Technology**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	240,324	239,731	225,731	X
Receipts:				
Fines	25,442	25,000	25,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**25,442**	**25,000**	**25,000**	
Resources Available:	**265,766**	**264,731**	**250,731**	
Expenditures:				
Contractual	23,164	14,000	20,000	
Capital Outlay	1,904	20,000	185,000	
Commodities	967	5,000	45,000	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**26,035**	**39,000**	**250,000**	
Unencumbered Cash Balance Dec 31	239,731	225,731	731	
2024/2025/2026 Budget Authority Amount	243,000	70,000	250,000	

Adopted Budget **Downtown Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	99,365	108,655	90,564	
Receipts:				
Taxes	173,465	184,920	203,011	X
Miscellaneous				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**173,465**	**184,920**	**203,011**	
Resources Available:	**272,830**	**293,575**	**293,575**	
Expenditures:				
Contractual	164,175	203,011	203,011	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**164,175**	**203,011**	**203,011**	
Unencumbered Cash Balance Dec 31	108,655	90,564	90,564	
2024/2025/2026 Budget Authority Amount	338,608	203,011	203,011	

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	22,210	22,210
Receipts:			
Taxes	1,626,964	1,615,321	1,700,000
Interest on Idle Funds			
Miscellaneous	22,210		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,649,174**	**1,615,321**	**1,700,000**
Resources Available:	**1,649,174**	**1,637,531**	**1,722,210**
Expenditures:			
Contractual	1,626,964	1,615,321	1,700,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,626,964**	**1,615,321**	**1,700,000**
Unencumbered Cash Balance Dec 31	22,210	22,210	22,210
2024/2025/2026 Budget Authority Amount	1,796,370	1,619,831	1,700,000

Adopted Budget **Tourism Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,307	0	5,086
Receipts:			
Taxes	352,197	384,333	352,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**352,197**	**384,333**	**352,200**
Resources Available:	**356,504**	**384,333**	**357,286**
Expenditures:			
Contractual	356,504	379,247	352,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**356,504**	**379,247**	**352,200**
Unencumbered Cash Balance Dec 31	0	5,086	5,086
2024/2025/2026 Budget Authority Amount	430,000	379,247	352,200

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Federal Funds Exchange**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,405,117	1,007,620	612,620
Receipts:			
Intergovernmental Revenue	1,557,503	1,600,000	1,650,000
Interest			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,557,503**	**1,600,000**	**1,665,000**
Resources Available:	**4,962,620**	**2,607,620**	**2,277,620**
Expenditures:			
Other Payments	3,955,000	1,995,000	1,550,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,955,000**	**1,995,000**	**1,550,000**
Unencumbered Cash Balance Dec 31	1,007,620	612,620	727,620
2024/2025/2026 Budget Authority Amount	3,955,000	2,215,000	1,550,000

Adopted Budget

Facilities	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	0	99,987	111,715	X
Receipts:				
Fees for Service	3,878,839	3,520,000	4,055,542	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**3,878,839**	**3,520,000**	**4,055,542**	
Resources Available:	**3,878,839**	**3,619,987**	**4,167,257**	
Expenditures:				
Other Payments	0	39,500	500	
Capital Outlays	22,155	0	0	
Commodities	130,051	79,500	51,000	
Personnel	789,699	1,053,858	1,141,710	
Contractual	2,836,947	2,335,414	2,362,478	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**3,778,852**	**3,508,272**	**3,555,688**	
Unencumbered Cash Balance Dec 31	99,987	111,715	611,569	
2024/2025/2026 Budget Authority Amount	3,657,295	3,509,271	3,555,688	

See Tab A

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Combined Utilities	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026 X
Unencumbered Cash Balance Jan 1	43,248,042	39,759,692	37,554,105
Receipts:			
Fees For Service	100,884,533	105,496,925	114,417,500
Investments from Interest	5,216,865	1,281,500	1,333,900
Licenses & Permits	125,076	70,000	0
Miscellaneous	2,361,719	1,246,900	1,359,200
Special Assessments	76,742	65,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,664,935**	**108,160,325**	**117,110,600**
Resources Available:	**151,912,977**	**147,920,017**	**154,664,705**
Expenditures:			
Capital Outlay	3,579,434	1,050,000	1,200,000
Commodities	14,679,369	12,906,002	14,193,744
Contractual	26,871,846	26,851,017	29,932,719
Other Payments	24,567,210	20,657,410	24,027,400
Debt	25,209,170	27,884,197	29,864,750
Personnel	17,246,256	21,017,286	21,093,743
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**112,153,285**	**110,365,912**	**120,312,356**
Unencumbered Cash Balance Dec 31	39,759,692	37,554,105	34,352,349
2024/2025/2026 Budget Authority Amoun	113,667,218	110,366,905	120,312,356

Adopted Budget

Public Parking	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,559,212	1,214,600	572,676
Receipts:			
Fees for Servie	2,234,495	2,222,570	2,507,010
Fines	194,524	225,000	225,000
Misc.	76,002	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,505,021**	**2,461,570**	**2,746,010**
Resources Available:	**4,064,233**	**3,676,170**	**3,318,686**
Expenditures:			
Commodities	101,669	39,233	44,869
Capital Outlay	9,635	84,300	84,300
Other Payments	612,095	0	0
Debt	256,997	920,602	622,463
Personnel	704,604	657,808	819,733
Contractual	1,164,633	1,401,551	1,585,917
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,849,633**	**3,103,494**	**3,157,282**
Unencumbered Cash Balance Dec 31	1,214,600	572,676	161,404
2024/2025/2026 Budget Authority Amoun	3,079,418	3,463,335	3,157,282

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fleet	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,103,571	3,623,325	2,998,197
Receipts:			
Fees for Service	3,120,980	3,039,000	2,868,541
Misc.			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,120,980**	**3,039,000**	**2,868,541**
Resources Available:	**6,224,551**	**6,662,325**	**5,866,738**
Expenditures:			
Other Payments	2,333	0	
Commodities	80,090	92,344	82,844
Contractual	624,862	670,058	177,977
Capital Outlay	180,932	900,000	0
Personnel	1,713,009	2,001,726	2,049,815
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,601,226**	**3,664,128**	**2,310,636**
Unencumbered Cash Balance Dec 31	3,623,325	2,998,197	3,556,102
2024/2025/2026 Budget Authority Amount	3,934,275	3,675,558	2,310,636

Adopted Budget

IT	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	126,116	380,626
Receipts:			
Fees for Service	5,936,379	6,957,278	7,281,070
Franchise Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,936,379**	**6,957,278**	**7,281,070**
Resources Available:	**5,936,379**	**7,083,394**	**7,661,696**
Expenditures:			
Commodities	28,902	76,060	6,802
Personnel	2,793,177	3,127,063	3,352,285
Contractual	2,984,201	3,499,645	3,386,919
Capital Outlay	848	0	185,000
Debt	0	0	0
Other Payments	3,135	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,810,263**	**6,702,768**	**6,931,006**
Unencumbered Cash Balance Dec 31	126,116	380,626	730,690
2024/2025/2026 Budget Authority Amount	6,470,730	6,707,767	6,931,006

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	823,497	816,897	881,843	X
Receipts:				
Intergovernmental Revenue	0	64,946	0	
Interest in Investment				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	0	64,946	0	
Resources Available:	823,497	881,843	881,843	
Expenditures:				
Contractual	6,600	0	834,441	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	6,600	0	834,441	
Unencumbered Cash Balance Dec 31	816,897	881,843	47,402	
2024/2025/2026 Budget Authority Amount	28,585	362,546	834,441	

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	538,355	518,537	518,536	X
Receipts:				
Inter-Gov Revenue	24,442	0	0	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	24,442	0	0	
Resources Available:	562,797	518,537	518,536	
Expenditures:				
Contractual	44,260	1	418,536	
Transfer			100,000	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	44,260	1	518,536	
Unencumbered Cash Balance Dec 31	518,537	518,536	0	
2024/2025/2026 Budget Authority Amount	500,000	538,355	518,536	

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget NOTO BID	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,644	14,600	14,600
Receipts:			
Special Assessments	17,500	15,000	17,000
Investments from Interests			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,500**	**15,000**	**17,000**
Resources Available:	**25,144**	**29,600**	**31,600**
Expenditures:			
Contractual	10,544	15,000	17,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,544**	**15,000**	**17,000**
Unencumbered Cash Balance Dec 31	14,600	14,600	14,600
2024/2025/2026 Budget Authority Amount	15,000	15,000	17,000

Adopted Budget

Landbank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	500,000	500,000	500,000
Receipts:			
Special Assessments	0	0	0
Investments from Interests			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**500,000**	**500,000**	**500,000**
Expenditures:			
Contractual	0	0	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**500,000**
Unencumbered Cash Balance Dec 31	500,000	500,000	0
2024/2025/2026 Budget Authority Amount	500,000	500,000	500,000

CPA Summary

City of Topeka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Affordable Housing Trust Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,073,675	1,073,675	1,073,675
Receipts:			
Transfer			100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	100,000
Resources Available:	1,073,675	1,073,675	1,173,675
Expenditures:			
Contractual	0	0	1,073,675
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,073,675
Unencumbered Cash Balance Dec 31	1,073,675	1,073,675	100,000
2024/2025/2026 Budget Authority Amount	0	999,800	1,073,675

CPA Summary

City of Topeka

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
c Health Emergency Res		Property Insurance		Workers Compensation		Group Health Insurance		Risk Management Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,111,787	Cash Balance Jan 1	1,141,147	Cash Balance Jan 1	11,516,773	Cash Balance Jan 1	5,011,599	Cash Balance Jan 1	410,802	19,192,108
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Inter-Governmental Rev	17,702,366	Fees for Service	2,727,446	Fees for Service	- 3,042,158	Fees for Service	15,393,771	Investment from Interest	31,356	
Investment from Interest	1,039,296	Investment from Interest	20,838	Investment from Interes	927,203	Investment from Interest	278,587	Misc	2,499	
Misc		Misc	52,781	Misc	11,220	Misc	10,943			
Total Receipts	18,741,662	Total Receipts	2,801,065	Total Receipts	3,980,581	Total Receipts	15,683,301	Total Receipts	33,855	41,240,464
Resources Available:	19,853,449	Resources Available:	3,942,212	Resources Available:	15,497,354	Resources Available:	20,694,900	Resources Available:	444,657	60,432,572
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	14,627,187	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
General Government	3,092,311	Commodities		Commodities	31,469	Commodities	129,429	Commodities	875	
Contractual	630	Contractual	3,142,587	Contractual	1,873,373	Contractual	16,711,978	Contractual		
Personnel		Personnel		Personnel	225,960	Personnel	202,618	Personnel		
Total Expenditures	17,720,128	Total Expenditures	3,142,587	Total Expenditures	2,130,802	Total Expenditures	17,044,025	Total Expenditures	875	40,038,417
Cash Balance Dec 31	2,133,321	Cash Balance Dec 31	799,625	Cash Balance Dec 31	13,366,552	Cash Balance Dec 31	3,650,875	Cash Balance Dec 31	443,782	20,394,155 **
										20,394,155 **

**Note: These two block figures should agree.

CPA Summary

City of Topeka

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
employement Compensat										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	421,621	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		421,621
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees For Service	81,391									
Interests	34,892									
Total Receipts	116,283	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	116,283
Resources Available:	537,904	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	537,904
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	27,920									
Other	862									
Total Expenditures	28,782	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	28,782
Cash Balance Dec 31	509,122	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	509,122 **
										509,122 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of
City of Topeka
will meet on September 9, 2025 at 6:00 PM at Council Chambers, 214 SE 8th Street Topeka, KS 66603 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	107,545,618	25.554	127,570,984	26.557	156,299,265	45,398,036	28.558
Debt Service	20,232,030	10.717	21,611,803	9.718	29,378,721	12,267,676	7.717
Library							
Special Liability	2,612,795	0.681	1,536,185	0.681	2,615,900	1,082,495	0.681
Topeka Metropolitan Transi	6,532,718	4.200	6,361,707	4.200	6,897,000	6,357,891	3.999
Special Highway	6,891,912		7,083,000		7,781,698		
Special Alcohol & Drug	695,927		746,025		734,996		
Alcohol & Drug Safety	9,275		5,742		6,504		
Law Enforcement	497,913		551,477		766,477		
Transient Guest Tax	2,926,181		2,795,693		3,138,961		
Retirement Reserve	1,137,819		1,127,170		3,633,742		
Historical Asset Tourism					27,911		
Half Cent Sales Tax (JEDO)	14,157,766		21,753,806		22,501,811		
Half Cent Sales Tax (Street)	18,491,827		27,914,744		28,467,924		
Tax Increment Financing	970,000		901,000		1,065,000		
Court Technology	26,035		39,000		250,000		
Downtown Improvement	164,175		203,011		203,011		
Community Development	1,626,964		1,615,321		1,700,000		
Tourism Improvement	356,504		379,247		352,200		
Federal Funds Exchange	3,955,000		1,995,000		1,550,000		
Facilities	3,778,852		3,508,272		3,555,688		
Combined Utilities	112,153,285		110,365,912		120,312,356		
Public Parking	2,849,633		3,103,494		3,157,282		
Fleet	2,601,226		3,664,128		2,310,636		
IT	5,810,263		6,702,768		6,931,006		
Opioid Settlement	6,600		0		834,441		
Economic Development	44,260		1		518,536		
NOTO BID	10,544		15,000		17,000		
Landbank	0		0		500,000		
Non-Budgeted Funds-A	40,038,417						
Non-Budgeted Funds-B	28,782						
Totals	356,152,321	41.152	351,550,490	41.156	405,508,066	65,106,098	40.955
						*Revenue Neutral Rate***	*35.183*
Less: Transfers	31,681,933		16,700,000		20,977,000		
Net Expenditure	324,470,388		334,850,490		384,531,066		
Total Tax Levied	59,614,364		62,332,728		xxxxxxxxxxxxx		
Assessed Valuation	1,458,664,253		1,525,051,820		1,589,676,329		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	146,865,000	135,848,023	132,565,000
Revenue Bonds	299,405,000	373,865,000	382,170,000
Other	3,980,000	2,530,000	23,031,902
Lease Purchase Principal	3,348,498	2,394,362	1,348,590
Total	453,598,498	514,637,385	539,115,492

*Tax rates are expressed in mills

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

Brenda Younger
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of Topeka

will meet on 8/26/2025 at 6:00 PM at Council Chambers, 214 SE 8th Street Topeka, KS 66603 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	107,545,618	25.554	127,570,984	26.557	156,299,265	45,398,036	28.558
Debt Service	20,232,030	10.717	21,611,803	9.718	29,378,721	12,267,676	7.717
Library							
Special Liability	2,612,795	0.681	1,536,185	0.681	2,615,900	1,082,495	0.681
Topeka Metropolitan Transi	6,532,718	4.200	6,361,707	4.200	6,897,000	6,357,891	3.999
Special Highway	6,891,912		7,083,000		7,781,698		
Special Alcohol & Drug	695,927		746,025		734,996		
Alcohol & Drug Safety	9,275		5,742		6,504		
Law Enforcement	497,913		551,477		766,477		
Transient Guest Tax	2,926,181		2,795,693		3,138,961		
Retirement Reserve	1,137,819		1,127,170		3,633,742		
Historical Asset Tourism					27,911		
Half Cent Sales Tax (JEDO)	14,157,766		21,753,806		22,501,811		
Half Cent Sales Tax (Street)	18,491,827		27,914,744		28,467,924		
Tax Increment Financing	970,000		901,000		1,065,000		
Court Technology	26,035		39,000		250,000		
Downtown Improvement	164,175		203,011		203,011		
Community Development	1,626,964		1,615,321		1,700,000		
Tourism Improvement	356,504		379,247		352,200		
Federal Funds Exchange	3,955,000		1,995,000		1,550,000		
Facilities	3,778,852		3,508,272		3,555,688		
Combined Utilities	112,153,285		110,365,912		120,312,356		
Public Parking	2,849,633		3,103,494		3,157,282		
Fleet	2,601,226		3,664,128		2,310,636		
IT	5,810,263		6,702,768		6,931,006		
Opioid Settlement	6,600		0		834,441		
Economic Development	44,260		1		518,536		
NOTO BID	10,544		15,000		17,000		
Landbank	0		0		500,000		
Non-Budgeted Funds-A	40,038,417				40,038,417		
Non-Budgeted Funds-B	28,782				28,782		
Totals	356,152,321	41.152	351,550,490	41.156	445,575,265	65,106,098	40.955
						*Revenue Neutral Rate***	*35.183*
Less: Transfers	31,681,933		16,700,000		20,977,000		
Net Expenditure	324,470,388		334,850,490		424,598,265		
Total Tax Levied	59,614,364		62,332,728		xxxxxxxxxxxxx		
Assessed Valuation	1,458,664,253		1,525,051,820		1,589,676,329		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	146,865,000	135,848,023	132,565,000
Revenue Bonds	299,405,000	373,865,000	382,170,000
Other	3,980,000	2,530,000	23,031,902
Lease Purchase Principal	3,348,498	2,394,362	1,348,590
Total	453,598,498	514,637,385	539,115,492

*Tax rates are expressed in mills

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

Brenda Younger
City Official Title: City Clerk

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Topeka
will meet on 8/26/2025 at 6:00 PM at Council Chambers, 214 SE 8th Street Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Shawnee

Revenue Neutral Rate*	35.183	Proposed Tax Rate	40.955

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

City of Topeka 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Special Liability			0
Topeka Metropolitan Transit Authority			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 1,589,676,329

Valuation Factor: 1,589,676.329

Neighborhood Revitalization Subj to Rebate: 17,533,207

Neighborhood Revitalization factor: 17,533.207

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

CITY OF
TOPEKA

EXCERPT

Governing Body Minutes – September 9, 2025

CITY COUNCIL CHAMBERS, Topeka, Kansas, Tuesday, September 9, 2025. The Governing Body members of the City of Topeka met in regular session at 6:12 P.M. with the following Councilmembers present: Councilmembers Hiller, Valdivia-Alcala, Ortiz, Banks, Kell, Miller, Dobler, Duncan and Hoferer - 9. Mayor Padilla presided -1.

The meeting start time was delayed due to technical difficulties. Public comment for the meeting was available via Zoom or in-person. Individuals were required to contact the City Clerk's Office at 785-368-3940 or via email at cclerk@topeka.org by no later than 5:00 p.m. on September 9, 2025, after which the City Clerk's Office provided the Zoom link information and protocols prior to the meeting start time. Written public comment was also considered to the extent it was personally submitted at the meeting or to the City Clerk's Office located at 215 SE 7th Street, Room 166, Topeka, Kansas, 66603 or via email at cclerk@topeka.org on or before September 9, 2025, for attachment to the meeting minutes.

The following is an excerpt of the minutes from the meeting of the Governing Body of the City of Topeka, Kansas held September 9, 2025 at 6:00 P.M.:

PUBLIC HEARING

A Public Hearing for the purpose of hearing and answering objections of taxpayers relating to the proposed City of Topeka 2026 Operating Budget. (Published in the Topeka Metro Newspaper on August 25, 2025.)

Josh McAnarney, Budget and Finance Division Manager, reported the public hearing was the next step in the budget process.

Mayor Padilla opened the public hearing and asked if there was anyone present who would like to speak about the matter.

Ami Hyten expressed concern with the increase in the unhoused diverse population as well as the financial inequity of development practices by the City and the impact it has on the taxpayers.

Danielle Twemlow urged the Governing Body to allocate tax dollars where it was needed the most in the community instead of subsidizing certain developers.

Michelle Bradberry spoke in opposition to the negative impact the City's financial policies have on taxpayers.

Pastor Gage Church, Topeka JUMP member, asked the Governing Body to earmark $2 million in the 2026 budget for the Affordable Housing Trust Fund.

Martha Boatwright spoke in support of increasing funding for the Affordable Housing Trust Fund and expressed concern with the financial burden the City places on citizens.

Upon no one else appearing, Mayor Padilla announced the public hearing was closed.

Councilmember Kell acknowledged the good work the City continues to do with the goal of achieving positive impacts for residents.

Councilmember Valdivia-Alcala spoke in support of listening to the ideas of community residents as she believes it will promote much needed change.

Councilmember Miller spoke about the difficult challenges they face to balance the budget and the need to keep the Public Safety departments fully staffed. He suggested they review the need for capital improvement projects in detail and possibly find a way to space out the projects or reduce the number of projects and as a way to generate needed funding.

Councilmember Duncan stated he plans to distribute amendments related to the Affordable Housing Trust Fund, parking and the Chief Financial Officer position.

Mayor Padilla acknowledged public input and urged residents to remain involved in municipal government year-round. He thanked residents for presenting their ideas and noted they are working hard as elected officials to provide for the community.

Councilmember Hiller referenced the proposed $2 million in savings and credits addressing the budget shortfall in the current year; however, it creates a $2 million deficit for the following year which will cause the City to raise taxes to replenish the general operating budget. She suggested they work to manage the Capital Improvement Plan (CIP) closer and identify large projects that could either be removed from the CIP or find alternate funding sources for those projects. She provided multiple recommendations including not bonding annual expenses and small expenses, financing debt service for 15 years instead of 20 years and capping fleet purchases for 10 years. She stated she will present a proposal related to the possibility of shifting employees to create an economic development division to accommodate neighborhoods as well as economic development. She distributed a handout outlining the difference in cost of bonding projects as it relates to the number of years financed.

****

STATE OF KANSAS)
SHAWNEE COUNTY)

I, Brenda Younger, City Clerk of the City of Topeka, Kansas, County of Shawnee, do hereby certify that the above and foregoing is a true and correct copy of an excerpt of the minutes from the regular meeting of the Governing Body, held on Tuesday, September 9, 2025, at 6:00 P.M., as the same appears on record in the office of the City Clerk.

(SEAL)

Brenda Younger

Brenda Younger, M.M.C.

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Topeka

will meet on September 9, 2025 at 6:00 PM in the City Council Chambers, 214 SE 8th Street, Topeka, Kansas, 66603 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	107,545,618	25.554	127,570,984	26.557	156,396,265	45,750,276	28.558
Debt Service	20,232,030	10.717	21,611,803	9.718	29,472,721	12,363,096	7.717
Library							
Special Liability	2,612,795	0.681	1,536,185	0.681	2,623,900	1,090,615	0.681
Topeka Metropolitan Transit	6,532,718	4.200	6,361,707	4.200	7,103,000	6,728,403	4.200
Special Highway	6,891,912		7,083,000		7,681,698		
Special Alcohol & Drug	695,927		746,025		734,996		
Alcohol & Drug Safety	9,275		5,742		6,504		
Law Enforcement	497,913		551,477		551,477		
Transient Guest Tax	2,926,181		2,795,693		3,138,961		
Retirement Reserve	1,137,819		1,127,170		3,633,742		
Historical Asset Tourism					27,911		
Half Cent Sales Tax (JEDO)	14,157,766		21,753,806		22,501,811		
Half Cent Sales Tax (Street)	18,491,827		27,914,744		28,467,924		
Tax Increment Financing	970,000		901,000		1,065,000		
Court Technology	26,035		39,000		250,000		
Downtown Improvement	164,175		203,011		203,011		
Community Development	1,626,964		1,615,321		1,700,000		
Tourism Improvement	356,504		379,247		352,200		
Federal Funds Exchange	3,955,000		1,995,000		1,550,000		
Facilities	3,778,852		3,508,272		3,555,688		
Combined Utilities	112,153,285		110,365,912		120,312,356		
Public Parking	2,849,633		3,103,494		3,157,282		
Fleet	2,601,226		3,664,128		2,310,636		
IT	5,810,263		6,702,768		6,931,006		
Opioid Settlement	6,600		0		834,441		
Economic Development	44,260		1		1,018,536		
NOTO BID	10,544		15,000		17,000		
Landbank	0		0		500,000		
Non-Budgeted Funds-A	40,038,417						
Non-Budgeted Funds-B	28,782						
Totals	356,152,321	41.152	351,550,490	41.156	406,098,066	65,932,390	41.156
						Revenue Neutral Rate **	*35.183*
Less: Transfers	31,681,933		16,700,000		20,877,000		
Net Expenditure	324,470,388		334,850,490		385,221,066		
Total Tax Levied	59,614,364		62,332,728		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,458,664,253		1,525,051,820		1,602,025,952		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	146,865,000	135,848,023	132,565,000
Revenue Bonds	299,405,000	373,865,000	382,170,000
Other	3,980,000	2,530,000	23,031,902
Lease Purchase Principal	3,348,498	2,394,362	1,348,590
Total	453,598,498	514,637,385	539,115,492

*Tax rates are expressed in mills

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

Brenda Younger

City Official Title: City Clerk

Page No.

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First published in The Topeka Metro News, Monday, August 25, 2025.

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Topeka

will meet on September 9, 2025 at 6:00 PM in the City Council Chambers, 214 SE 8th Street, Topeka, Kansas, 66603 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	107,545,618	25.554	127,570,984	26.557	156,396,265	45,750,276	28.558
Debt Service	20,232,030	10.717	21,611,803	9.718	29,472,721	12,363,096	7.717
Library							
Special Liability	2,612,795	0.681	1,536,185	0.681	2,623,900	1,090,615	0.681
Topeka Metropolitan Transit	6,532,718	4.200	6,361,707	4.200	7,103,000	6,728,403	4.200
Special Highway	6,891,912		7,083,000		7,681,698		
Special Alcohol & Drug	695,927		746,025		734,996		
Alcohol & Drug Safety	9,275		5,742		6,504		
Law Enforcement	497,913		551,477		551,477		
Transient Guest Tax	2,926,181		2,795,693		3,138,961		
Retirement Reserve	1,137,819		1,127,170		3,633,742		
Historical Asset Tourism					27,911		
Half Cent Sales Tax (JEDO)	14,157,766		21,753,806		22,501,811		
Half Cent Sales Tax (Street)	18,491,827		27,914,744		28,467,924		
Tax Increment Financing	970,000		901,000		1,065,000		
Court Technology	26,035		39,000		250,000		
Downtown Improvement	164,175		203,011		203,011		
Community Development	1,626,964		1,615,321		1,700,000		
Tourism Improvement	356,504		379,247		352,200		
Federal Funds Exchange	3,955,000		1,995,000		1,550,000		
Facilities	3,778,852		3,508,272		3,555,688		
Combined Utilities	112,153,285		110,365,912		120,312,356		
Public Parking	2,849,633		3,103,494		3,157,282		
Fleet	2,601,226		3,664,128		2,310,636		
IT	5,810,263		6,702,768		6,931,006		
Opioid Settlement	6,600		0		834,441		
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Less: Transfers	31,681,933		16,700,000		20,877,000		
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Total	453,598,498	514,637,385	539,115,492

*Tax rates are expressed in mills

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

Brenda Younger

City Official Title: City Clerk

8/25

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CITY OF
TOPEKA

EXCERPT

Governing Body Minutes – August 26, 2025

CITY COUNCIL CHAMBERS, Topeka, Kansas, Tuesday, August 26, 2025. The Governing Body members of the City of Topeka met in special session at 6:00 P.M. with the following Councilmembers present: Councilmembers Hiller, Ortiz, Banks, Kell, Dobler, Duncan and Hoferer - 7. Mayor Padilla presided - 1. Absent: Councilmembers Valdivia-Alcala and Miller - 1.

Public comment for the meeting was available via Zoom or in-person. Individuals were required to contact the City Clerk's Office at 785-368-3940 or via email at cclerk@topeka.org by no later than 5:00 p.m. on August 26, 2025, after which the City Clerk's Office provided the Zoom link information and protocols prior to the meeting start time. Written public comment was also considered to the extent it was personally submitted at the meeting or to the City Clerk's Office located at 215 SE 7th Street, Room 166, Topeka, Kansas, 66603 or via email at cclerk@topeka.org on or before August 26, 2025, for attachment to the meeting minutes.

The following is an excerpt of the minutes from the meeting of the Governing Body of the City of Topeka, Kansas held August 26, 2025 at 6:00 P.M.:

PUBLIC HEARING

Public Hearing to consider comment from the public concerning the Governing Body's consideration whether to exceed the Topeka Metro Transit Authority's revenue neutral rate of 3.999 and impose a proposed tax rate of 4.2 mills, was presented.

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, was presented.

Josh McAnarney, Budget and Finance Division Manager, stated the City's budget includes a levy on behalf of the TMTA and Topeka Municipal Code requires the Governing Body to levy a tax of 4.2 mills on behalf of the TMTA, the proceeds of which are used to provide funding for bus services. He noted the Governing Body cannot levy this tax unless it first passes a resolution to exceed the TMTA's Revenue Neutral Rate of 4.017 and entertains comments from the public.

Mayor Padilla opened the public hearing and asked if there was anyone present who would like to speak about the matter.

Earl McIntosh distributed a handout (Attachment A) and spoke in opposition to raising property taxes above the revenue neutral rate.

James King expressed his frustration and spoke in opposition to increasing property taxes.

Melvin Adams spoke in opposition to raising taxes and urged the Governing Body to do something different to achieve a different result for taxpayers.

Lanelle Griffith spoke in opposition to raising property taxes and provided suggestions on how to reduce the need to raise the mill levy by reducing and reallocating the funds earmarked for the Greater Topeka Partnership and investing those funds in the city's infrastructure and rehabilitation of older homes in the community to address housing needs.

Greg Means spoke in opposition to raising taxes. He commended the Shawnee County Appraiser's Office for their assistance in changing the zoning on his property to help lower his assessed property value.

Tim Scott spoke in opposition to raising taxes. He stated he has spoken to hundreds of people who oppose raising property taxes.

Sara Kanatzar referenced the crime in her neighborhood and the poor response by the Topeka Police Department as well as the poor street conditions. She asked what she would receive in the way of improved City services for increased property taxes.

Councilmember Hiller commended TMTA for working to keep their mill levy rate flat for the past several years while providing needed services. She reminded citizens that TMTA was not requesting an increase. She spoke in support of keeping the mill levy rate flat.

Councilmember Banks acknowledged the concerns raised by citizens and spoke in opposition to raising property taxes.

Councilmember Kell spoke in support of providing the basics and delaying all unnecessary spending. He urged citizens to address the taxing entities that are responsible for increasing taxes significantly.

Councilmember Duncan moved to approve the resolution. The motion seconded by Councilmember Dobler failed on roll call vote. Councilmembers Ortiz, Banks, Miller and Mayor Padilla voted "no." (5-4-0)

Upon no one else appearing, Mayor Padilla announced the public hearing was closed.

PUBLIC HEARING

Public Hearing to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2026 that exceeds the Revenue Neutral Rate (RNR) which is 35.183, was presented.

RESOLUTION NO. 9708 introduced by City Manager Dr. Robert M. Perez, to levy a property tax rate that exceeds the City of Topeka's Revenue Neutral Rate, was presented.

Mayor Padilla opened the public hearing and asked if there was anyone present who would like to speak about the matter.

James King spoke in opposition to raising property taxes.

Lanelle Griffith spoke in opposition to raising property taxes and provided suggestions on how to reduce the need to raise the mill levy by reducing and reallocating the funds earmarked for the Greater Topeka Partnership and investing those funds in the city's infrastructure and rehabilitation of older homes in the community to address housing needs.

Melvin Adams spoke in opposition to raising property taxes.

Councilmember Duncan expressed his frustration with the misunderstanding of how taxes are levied as it relates to each taxing jurisdiction and noted, the City accounts for only 25% of the property tax bill. He stated he understands the importance of the City being held accountable for their portion. He spoke to the importance of citizens and local elected officials urging State Legislators to adjust state-imposed mill levy and property tax restrictions to help local governments avoid serious service cuts. He reported that the City has taken steps to avoid

raising the mill levy for the past 14 years and more recently, implemented the City of Topeka Property Tax Rebate Program for Topeka residents 65 or older, to help lessen the property tax burden for those who qualify.

Councilmember Hoferer stated approval of the resolution does not mean they are raising the mill levy and she would like the opportunity to determine what is best for City operations and its citizens before placing limitations on the budget.

Councilmember Hiller spoke to the consistent lowering of mill levy rates by the City over the past 14 years. She thanked citizens for their ideas of budget efficiencies and noted, they have big financial challenges to face to balance the 2026 Operating Budget.

Councilmember Miller entered the room.

Councilmember Miller spoke about the difficulty of making tough budget decisions as it relates to the responsibility of elected officials. He expressed concern with comments made by citizens and expressed his frustration with the misunderstanding of the fact that budget reductions typically result in the reduction of services.

Mayor Padilla thanked citizens for their input and spoke to the difficult decisions that are required by Governing Body members to provide efficient and effective services.

Councilmember Kell moved to approve the resolution. The motion seconded by Councilmember Miller carried on roll call vote. Councilmembers Banks and Duncan voted "no." (7-2-0)

Upon no one else appearing, Mayor Padilla announced the public hearing was closed.

****

STATE OF KANSAS)
SHAWNEE COUNTY)

I, Brenda Younger, City Clerk of the City of Topeka, Kansas, County of Shawnee, do hereby certify that the above and foregoing is a true and correct copy of an excerpt of the minutes from the regular meeting of the Governing Body, held on Tuesday, August 26, 2025, at 6:00 P.M., as the same appears on record in the office of the City Clerk.

(SEAL)

Brenda Younger

Brenda Younger, M.M.C.

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Published in the Topeka Metro News on August 11, 2025

Notice of Revenue Neutral Rate (RNR) Public Hearing for the City of Topeka and the Topeka Metro Transit Authority (TMTA)

The Governing Body of the City of Topeka will meet on August 26, 2025, at 6:00 p.m. in the City Council Chambers located 214 SE 8th Street, 2nd Floor, Topeka, Kansas, 66603, for the purpose of holding a public hearing to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2026 that exceeds the RNR which is 35.183. If the Governing Body approves exceeding the RNR, the Governing Body will adopt a budget that results in a tax rate of 36.956.

As the Governing Body is responsible for levying a mill levy on behalf of the TMTA, the Governing Body will also consider comment from the public concerning whether to exceed the TMTA's revenue neutral rate of 3.999 and impose a proposed tax rate of 4.2 mills.

This Notice also appears on the City of Topeka website at www.topeka.org

The Topeka Metro News

800 SW Jackson St., Ste. 1118
Topeka, KS 66612-1244
(785) 232-8600

CITY OF TOPEKA - CITY CLERK'S OFFICE
215 SE 7TH ST RM 166
TOPEKA KS 66603-3914

Proof of Publication

STATE OF KANSAS, SHAWNEE COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Topeka Metro News which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Shawnee County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

NOTICE OF REVENUE NEUTRAL RATE PUBLIC HEARING FOR THE CITY OF TOPEKA & TMTA
8/26/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 26, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

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

Notice of Revenue Neutral Rate (RNR) Public Hearing for the City of Topeka and the Topeka Metro Transit Authority (TMTA)

The Governing Body of the City of Topeka will meet on September 10, 2024 at 6:00 p.m. in the Cyrus K. Holliday Building First Floor Conference Room, 620 SE Madison Street, Topeka, Kansas, for the purpose of holding a public hearing to consider comment from the public concerning the Governing Body's consideration of adopting a budget for 2025 that exceeds the RNR which is 35.341. If the Governing Body approves exceeding the RNR, the Governing Body will adopt a budget that results in a tax rate of 38.952.

As the Governing Body is responsible for levying a mill levy on behalf of the TMTA, the Governing Body will also consider comment from the public concerning whether to exceed the TMTA's revenue neutral rate of 4.017 and impose a proposed tax rate of 4.2 mills.

This Notice also appears on the City of Topeka website at www.topeka.org
8/26

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L19886
Publication Fees: $11.00

CITY OF
TOPEKA

CERTIFICATE

I, Brenda Younger, City Clerk of the City of Topeka, Shawnee County, Kansas, do hereby certify that the attached is a true and correct copy of City of Topeka Resolution No. 9708 passed and approved by the Governing Body on August 26, 2025, as the same appears on record in the Office of the City Clerk.

(SEAL)

Brenda Younger

Brenda Younger, City Clerk

RESOLUTION NO. 9708

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 35.183 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the City Manager will require the levy of a property tax rate of 36.956 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, 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 THAT the City shall levy a property tax exceeding the Revenue Neutral Rate of 35.183 mills.

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

ADOPTED and APPROVED by the Governing Body on August 26, 2025.

CITY OF TOPEKA, KANSAS

Michael A. Padilla, Mayor

ATTEST:

Bre9nda Younger, City Clerk

Roll Call Vote - City of Topeka

A Roll Call Vote of the City of Topeka, Kansas, notifying the County Clerk to Levy a Property Tax rate on behalf of the City of Topeka that exceeds the City of Topeka's Revenue Neutral Rate **PASSED**.
Public Hearing to Exceed the Revenue Neutral Rate was held on August 26, 2025
City of Topeka Resolution No. 9708

Governing Body Member	Yes	No	No Vote
Mayor Michael A. Padilla	x		
Councilmember Karen A. Hiller	x		
Councilmember Christina Valdivia-Alcala ***(ABSENT)***			
Councilmember 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	**7**	**2**	

Certified:
Brenda Younger
Brenda Younger, City Clerk

CITY OF
TOPEKA

CERTIFICATE

I, Brenda Younger, City Clerk of the City of Topeka, Shawnee County, Kansas, do hereby certify that the attached is a true and correct copy of the proposed City of Topeka Resolution considered by the Governing Body on August 26, 2025, to levy a property tax rate on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds the Revenue Neutral Rate, as the same appears on record in the Office of the City Clerk.

(SEAL)

Brenda Younger

Brenda Younger, City Clerk

RESOLUTION NO. _____

A RESOLUTION introduced by City Manager 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 3.999 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 August 26, 2025, 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 3.999. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on _____.

CITY OF TOPEKA, KANSAS

_____
Michael A. Padilla, Mayor

ATTEST:

_____
Brenda Younger, City Clerk

Roll Call Vote - Topeka Metro Transit Authority

A Roll Call Vote of the City of Topeka, Kansas, notifying the County clerk, to Levy a Property Tax on behalf of the Topeka Metro Transit Authority (TMTA) that exceeds TMTA's Revenue Neutral Rate **FAILED**.
Public Hearing to Exceed the Revenue Neutral Rate was held on August 26, 2025.

Governing Body Member	Yes	No	No Vote
Mayor Michael A. Padilla		x	
Councilmember Karen A. Hiller	x		
Councilmember Christina Valdivia-Alcala ***(ABSENT)***			
Councilmember 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	**5**	**4**	

Certified:
Brenda Younger
Brenda Younger, City Clerk