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SHAWNEE COUNTY CLERK

State of Kansas
City

2024

CERTIFICATE

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	139,624,658	37,020,609	25.554
Debt Service	10-113	7	33,884,111	15,525,200	10.717
Library	12-1220	7			
Special Liability	75-6110	8	4,218,504	985,981	.681
Topeka Metropolitan Transit Autho	Charter Ord. 118	8	6,365,000	6,082,574	4.200
Special Highway		9	8,208,806		
Special Alcohol & Drug		9	720,534		
Alcohol & Drug Safety		10	32,354		
Law Enforcement		10	1,527,500		
Transient Guest Tax		11	3,892,945		
Retirement Reserve		11	4,304,166		
Historical Asset Tourism		12	16,781		
Half Cent Sales Tax (JEDO)		12	29,642,729		
Half Cent Sales Tax (Street)		13	32,660,128		
Tax Increment Financing		13	850,000		
Court Technology		14	243,000		
Downtown Improvement		14	338,608		
Community Development		15	1,476,370		
Tourism Improvement		15	430,000		
Federal Funds Exchange		16	3,750,000		
Facilities		16	3,657,295		
Combined Utilities		17	112,169,218		
Public Parking		17	3,079,418		
Fleet		18	3,934,275		
IT		18	5,970,730		
Opiod Settlement		19	28,585		
Economic Development		19	500,000		
NOTO BID		20	15,000		
Totals		xxxxxx	401,540,715	59,614,364	36.952
Budget Hearing Notice			Nov. Val - 1,458,664,253		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22	TIF - 1,448,724,649		
RNR Hearing Notice		23			
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

TMTA - 4.200

* (COT + TMTA)

Revenue Neutral Rate 39.594

Assisted by:

Address:

Email:

Attest: 9-19, 2023

County Clerk

ATTEST:
Brenda Younger
CITY CLERK

Michael A. Padilla
Governing Body

CPA Summary

City of Topeka

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,673,659	3,163,113	21,286	9,148	120,302	13,796
Debt Service	14,263,826	1,230,259	8,279	3,558	46,790	5,366
Library						
Special Liability	905,342	78,086	525	226	2,970	341
TOTAL	51,842,827	4,471,458	30,090	12,932	170,062	19,503

County Treas Motor Vehicle Estimate	4,471,458				
County Treas Recreational Vehicle Estimate		30,090			
County Treas 16/20M Vehicle Estimate			12,932		
County Treas Commercial Vehicle Tax Estimate				170,062	
County Treas Watercraft Tax Estimate					19,503

Motor Vehicle Factor	0.08625				
Recreational Vehicle Factor		0.00058			
16/20M Vehicle Factor			0.00025		
Commercial Vehicle Factor				0.00328	
Watercraft Factor					0.00038

City of Topeka

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
TIF College Hill	Bonds & Interest	406,896	250,000	400,000	12-1774
Transient Guest Tax	General Fund	198,053	190,000	200,000	12-1698
General Fund	Capital Projects	3,000,000		2,300,000	12-1, 118
General Fund	Capital Projects	4,382,478			12-1, 118
Water Utility	Capital Projects	3,705,000	2,000,000	7,000,000	12-1, 118
Stormwater Utility	Capital Projects	2,921,453	2,000,000	5,715,000	12-1, 118
Wastewater Utility	Capital Projects	7,802,000	8,000,000	13,243,400	12-1, 118
Federal Funds Exchange	Capital Projects	2,857,698	840,000	3,750,000	12-1, 118
	Totals	25,273,577	13,280,000	32,608,400	
	Adjustments				
	Adjusted Totals	25,273,577	13,280,000	32,608,400	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Topeka

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2017A	9/5/2017		2.250 - 5.000	28,490,000	18,130,000	2/15 & 8/15	8/15	469,288	1,970,000	390,488	2,055,000
2018A	9/4/2018		3.000 - 5.000	7,225,000	5,690,000	2/15 & 8/15	8/15	191,969	430,000	170,469	450,000
2018B	9/4/2018		3.000 - 3.250	5,285,000	4,145,000	2/15 & 8/15	8/15	125,981	320,000	116,381	330,000
2019A	9/10/2019		2.000 - 3.000	37,090,000	27,805,000	2/15 & 8/15	8/15	593,300	3,185,000	497,750	2,730,000
2019B	9/10/2019		2.000 - 4.000	1,440,000	1,200,000	2/15 & 8/15	8/15	33,131	85,000	29,731	90,000
2020A	8/18/2020		1.000 - 3.500	14,110,000	12,275,000	2/15 & 8/15	8/15	222,775	975,000	188,650	1,015,000
2021A	4/13/2021		1.000 - 4.000	35,070,000	26,710,000	2/15 & 8/15	8/15	774,306	4,365,000	599,706	4,235,000
2021B	4/13/2021		1.200 - 3.000	2,735,000	2,375,000	2/15 & 8/15	8/15	57,060	370,000	45,960	380,000
2021C	8/14/2021		1.000 - 4.250	20,990,000	18,830,000	2/15 & 8/15	8/15	774,306	1,955,000	465,719	2,030,000
2022A	2/14/2022		1.000 - 2.000	15,450,000	12,990,000	2/15 & 8/15	8/15	234,813	1,710,000	364,150	1,590,000
2022B	8/9/2022		3.000 - 5.000	16,715,000	16,715,000	2/15 & 8/15	8/15	576,893	855,000	559,225	870,000
2023A	8/8/2023		4.000 - 5.000	5,515,000	0	2/15 & 8/15	8/15	0	0	219,867	235,000
Total G.O. Bonds					**146,865,000**			**4,053,822**	**16,220,000**	**3,648,095**	**16,010,000**
Revenue Bonds:											
2014A	12/23/2014		3.125 - 5.000	45,510,000	25,420,000	2/1 & 8/1	8/1	840,963	755,000	818,313	780,000
2016A	9/6/2016		2.000 - 3.000	24,945,000	22,555,000	2/1 & 8/1	8/1	634,738	730,000	612,838	1,425,000
2017A	9/5/2017		2.250 - 5.000	17,975,000	16,105,000	2/1 & 8/1	8/1	529,345	420,000	508,345	440,000
2018A	9/11/2018		3.000 - 5.000	45,695,000	42,090,000	2/1 & 8/1	8/1	1,619,563	965,000	1,571,313	1,010,000
2019A	9/17/2019		2.000 - 4.000	33,270,000	26,615,000	2/1 & 8/1	8/1	738,106	2,130,000	652,906	2,610,000
2020A	9/8/2020		1.000 - 3.000	94,885,000	91,540,000	2/1 & 8/1	8/1	2,057,744	1,660,000	2,024,544	1,785,000
2021A	9/7/2021		2.000 - 4.000	68,280,000	60,485,000	2/1 & 8/1	8/1	2,045,085	7,900,000	1,729,083	5,005,000
2021B	9/7/2021		2.000 - 2.750	14,990,000	14,595,000	2/1 & 8/1	8/1	370,725	365,000	363,425	370,000
2023A	8/15/2023		4.000 - 5.000	89,385,000	0	2/1 & 8/1	8/1	0	0	7,302,437	1,845,000
Total Revenue Bonds					**299,405,000**			**8,836,267**	**14,925,000**	**15,583,204**	**15,270,000**
Other:											
2011 STAR	9/20/2011		2.000 - 3.250	9,855,000	2,365,000	2/15 & 8/15	8/15	73,338	930,000	45,438	960,000
2016 TIF	5/19/2016		2.000 - 2.000	4,430,000	1,615,000	2/15 & 8/15	8/15	32,300	520,000	21,900	540,000
Total Other					**3,980,000**			**105,638**	**1,450,000**	**67,338**	**1,500,000**
Total Indebtedness					**450,250,000**			**12,995,726**	**32,595,000**	**19,298,637**	**32,780,000**

City of Topeka

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 2023	Payments Due 2023	Payments Due 2024
Fire Trucks	9/6/2016	120 Mo	2.65	1,639,296	688,890	179,568	179,568
Fireeye Equip & Support	2/1/2022	60 Mo	4.45	1,666,128	1,666,128	363,466	363,466
Fire Portable Radios and Accessories	7/25/2023	60 Mo	4.35	983,481	983,481	217,487	217,487
				Totals	3,338,498	760,521	760,522

City of Topeka 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,565,519	25,693,514	25,993,514
Receipts:			
Ad Valorem Tax	30,086,037	36,673,659	xxxxxxxxxxxxxxxxxx
Delinquent Tax	267,691	500,000	300,000
Motor Vehicle Tax	3,014,163	3,200,331	3,163,113
Recreational Vehicle Tax			21,286
16/20M Vehicle Tax			9,148
Commercial Vehicle Tax			120,302
Watercraft Tax			13,796
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,377,713	1,237,917	1,441,068
Local Sales Tax	37,623,100	37,279,136	42,082,474
Franchise Fees	16,080,722	15,732,374	17,684,415
Licenses	1,627,712	1,565,805	1,236,488
PILOTS	7,906,170	7,907,664	5,907,664
Fees For Service	4,165,986	3,949,298	4,110,068
Fines and Court Costs	1,808,172	2,123,809	1,723,150
Special Assessments	319,677	297,580	297,500
Neighborhood Revitalization Rebate			-513,018
Miscellaneous	278,139	1,011,735	864,111
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,555,282**	**111,479,308**	**78,461,565**
Resources Available:	**131,120,801**	**137,172,822**	**104,455,079**

City of Topeka

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	131,120,801	137,172,822	104,455,079
Expenditures:			
City Council	375,177	(364,685	391,897
City Manager	1,468,521	1,822,872	2,443,302
Legal	1,033,531	1,380,077	1,743,962
Finance	5,535,160	2,976,410	3,142,881
Municipal Court	1,418,007	1,636,941	2,097,035
Human Resources	1,429,644	1,543,698	2,158,261
Mayor's Office	143,425	147,651	170,727
Non-Departmental	10,311,311	4,617,955	4,083,687
Fire	30,639,546	32,104,327	36,003,280
Police	38,330,439	42,356,200	47,392,888
Public Works	7,130,704	9,642,071	8,335,471

Zoo	1,998,752	1,949,996	0
Planning and Development	2,681,102	2,677,871	3,838,885
Parks and Recreation	688,856	638,161	720,534
Neighborhood Relations	2,243,114	2,107,458	2,484,187
0	0	0	0
Subtotal detail (Should agree with detail)	105,427,287	105,966,374	115,006,998
Transfers		5,212,934	
Cash Forward (2024 column)			24,617,660
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**105,427,287**	**111,179,308**	**139,624,658**
Unencumbered Cash Balance Dec 31	25,693,514	25,993,514	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	123,983,321	132,795,284	139,624,658
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	139,624,658
		Tax Required	35,169,579
	Delinquent Comp Rate:	5.0%	1,851,030
		Amount of 2023 Ad Valorem Tax	37,020,609

CPA Summary

City of Topeka 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
City Council			
Personnel	343,804	335,809	345,267
Contractual	28,680	26,567	42,055
Commodities	2,693	2,309	4,575
Capital Outlay			
Other Payments			
Total	**375,177**	**364,685**	**391,897**
City Manager			
Personnel	938,107	1,403,949	1,910,325
Contractual	473,820	355,615	424,060
Commodities	56,593	62,248	102,604
Capital Outlay	0	58	3,313
Other Payments	0	1,002	3,000
Total	**1,468,521**	**1,822,872**	**2,443,302**
Legal			
Personnel	896,569	1,231,495	1,523,417
Contractual	114,808	129,601	194,745
Commodities	22,154	18,981	25,800
Capital Outlay			
Other Payments			
Total	**1,033,531**	**1,380,077**	**1,743,962**
Finance			
Personnel	1,950,579	2,312,590	2,577,195
Contractual	568,906	467,832	550,586
Commodities	15,679	17,037	15,100
Capital Outlay	0	178,951	
Other Payments	2,999,995		
Total	**5,535,160**	**2,976,410**	**3,142,881**
Municipal Court			
Personnel	1,011,283	1,226,277	1,621,084
Contractual	403,422	401,125	461,550
Commodities	3,302	9,539	11,900
Capital Outlay			2,500
Other Payments			0
Total	**1,418,007**	**1,636,941**	**2,097,035**
Human Resources			
Personnel	852,335	999,954	1,205,460
Contractual	558,682	513,118	923,876
Commodities	18,627	30,626	28,925
Capital Outlay	0		
Other Payments	0		
Total	**1,429,644**	**1,543,698**	**2,158,261**
Mayor's Office			
Personnel	114,282	126,867	128,859
Contractual	27,457	19,908	39,779
Commodities	1,686	876	2,089
Capital Outlay			
Other Payments			
Total	**143,425**	**147,651**	**170,727**
Non-Departmental			
Personnel			(1,774,863)
Contractual	3,810,861	3,610,113	4,258,550
Commodities	2,559	14,762	0
Capital Outlay	516,702	887,437	0
Other Payments	5,981,189	105,643	1,600,000
Total	**10,311,311**	**4,617,955**	**4,083,687**
Page 1 - Total	**21,714,774**	**14,490,289**	**16,231,753**

City of Topeka 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Fire			
Personnel	27,601,507	28,980,766	31,696,624
Contractual	2,229,480	2,296,456	3,152,133
Commodities	1,000,467	787,230	829,350
Capital Outlay	0		107,500
Other Payments	(191,909)	39,875	217,672
Total	**30,639,546**	**32,104,327**	**36,003,280**
Police			
Personnel	32,287,005	35,505,983	39,214,691
Contractual	4,191,018	4,316,757	5,396,358
Commodities	1,391,143	1,983,568	2,197,199
Capital Outlay	461,074		579,240
Other Payments	200	549,892	5,400
Total	**38,330,439**	**42,356,200**	**47,392,888**
Public Works			
Personnel	3,639,309	3,776,608	4,455,805
Contractual	4,018,583	4,647,231	3,759,256
Commodities	592,303	155,479	115,160
Capital Outlay	0	1,060,838	5,250
Other Payments	(1,119,491)	1,915	0
Total	**7,130,704**	**9,642,071**	**8,335,471**
Zoo			
Personnel	295,139	308,454	317,639
Contractual	1,702,534	1,601,198	(317,639)
Commodities	1,079	40,344	
Capital Outlay			
Other Payments			
Total	**1,998,752**	**1,949,996**	**0**
Planning and Development			
Personnel	2,166,087	2,272,728	3,259,323
Contractual	486,300	377,079	548,431
Commodities	28,715	27,979	31,130
Capital Outlay	0		
Other Payments		85	
Total	**2,681,102**	**2,677,871**	**3,838,885**
Parks and Recreation			
Personnel			0
Contractual	688,856	638,161	0
Commodities			0
Capital Outlay			0
Other Payments			720,534
Total	**688,856**	**638,161**	**720,534**
Neighborhood Relations			
Personnel	1,136,828	1,387,806	1,464,824
Contractual	1,052,077	593,574	963,363
Commodities	54,210	73,150	56,000
Capital Outlay			
Other Payments		52,929	
Total	**2,243,114**	**2,107,458**	**2,484,187**
Personnel			
Contractual			
Commodities			
Other Payments			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	83,712,512	91,476,084	98,775,245
Page 1 -Total	**21,714,774**	**14,490,289**	**16,231,753**
Grand Total	**105,427,287**	**105,966,374**	**115,006,998**

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

City of Topeka

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,304,036	13,366,313	13,816,553
Receipts:			
Ad Valorem Tax	16,340,465	14,263,826	xxxxxxxxxxxxxxxxxx
Delinquent Tax	149,055		150,000
Motor Vehicle Tax	1,638,236	1,771,520	1,230,259
Recreational Vehicle Tax			8,279
16/20M Vehicle Tax			3,558
Commercial Vehicle Tax			46,790
Watercraft Tax			5,366
Sales Tax	131,960	313,709	143,964
PILOTS	77,145	70,171	75,000
Intergovernmental Revenue	323,225	193,986	270,000
Special Assessments	3,058,808	3,356,992	3,230,000
Neighborhood Revitalization Rebate			-208,467
Miscellaneous	1,183,403		363,869
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,902,297**	**19,970,203**	**5,318,618**
Resources Available:	**35,206,333**	**33,336,516**	**19,135,171**
Expenditures:			
Contractual	168,151	209,568	140,000
Debt	21,657,419	19,310,395	21,148,611
Cash Basis Reserve (2024 column)			12,595,500
Miscellaneous	14,450		
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**21,840,020**	**19,519,963**	**33,884,111**
Unencumbered Cash Balance Dec 31	13,366,313	13,816,553	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	36,281,708	30,195,518	33,884,111
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,884,111
		Tax Required	14,748,940
	Delinquent Comp Rate:	5.0%	776,260
		Amount of 2023 Ad Valorem Tax	15,525,200

CPA Summary

City of Topeka 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,894,549	3,083,387	3,202,917
Receipts:			
Ad Valorem Tax	803,933	905,342	xxxxxxxxxxxxxxxx
Delinquent Tax	7,275		7,000
Motor Vehicle Tax	80,075	172,323	78,086
Recreational Vehicle Tax			525
16/20M Vehicle Tax			226
Commercial Vehicle Tax			2,970
Watercraft Tax			341
PILOTS	3,797	4,305	1,000
Interest on Idle Funds		8,564	0
Neighborhood Revitalization Rebate			-13,243
Miscellaneous	13,550	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	908,630	1,090,533	78,905
Resources Available:	3,803,179	4,173,920	3,281,822
Expenditures:			
Commodities	2,741	6,051	5,500
Contractual	161,229	313,896	293,369
Other Payments			450,000
Personnel	555,822	651,056	680,635
Cash Forward (2024 column)			2,789,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	719,792	971,003	4,218,504
Unencumbered Cash Balance Dec 31	3,083,387	3,202,917	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,089,676	3,354,651	4,218,504
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,218,504
		Tax Required	936,682
	Delinquent Comp Rate:	5.0%	49,299
		Amount of 2023 Ad Valorem Tax	985,981

Adopted Budget **Topeka Metropolitan Transit Authority**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	4,967,005	5,591,820	xxxxxxxxxxxxxxxx
Delinquent Tax	44,874		85,000
Motor Vehicle Tax	500,792	301,869	482,026
Recreational Vehicle Tax			3,244
16/20M Vehicle Tax			1,360
Commercial Vehicle Tax			18,334
Watercraft Tax			2,102
PILOTS	23,450	26,752	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-19,994
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,536,121	5,920,441	572,072
Resources Available:	5,536,121	5,920,441	572,072
Expenditures:			
Contractual	5,536,121	5,920,441	6,365,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,536,121	5,920,441	6,365,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	5,643,999	5,920,441	6,365,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,365,000
		Tax Required	5,792,928
	Delinquent Comp Rate:	5.0%	289,646
		Amount of 2023 Ad Valorem Tax	6,082,574

CPA Summary

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,709,057	4,894,774	5,184,685
Receipts:			
State of Kansas Gas Tax	4,292,304	3,415,960	3,390,630
County Transfers Gas	2,004,607	1,817,360	1,803,630
Interest on Idle Funds	26,354	13,428	
Miscellaneous	44,784	33,338	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,368,049**	**5,280,086**	**5,224,260**
Resources Available:	**10,077,106**	**10,174,860**	**10,408,945**
Expenditures:			
Capital Outlay		95,303	300,000
Commodities	753,604	618,461	1,425,788
Contractual	1,562,113	1,293,030	2,012,323
Personnel	2,866,615	2,983,382	4,470,695
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,182,332**	**4,990,175**	**8,208,806**
Unencumbered Cash Balance Dec 31	4,894,774	5,184,685	2,200,139
2022/2023/2024 Budget Authority Amount:	6,600,716	7,920,480	8,208,806

Adopted Budget **Special Alcohol & Drug**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,022	47,986	57,736
Receipts:			
Intergovernmental Revenue	688,856	638,161	720,534
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**688,856**	**638,161**	**720,534**
Resources Available:	**707,878**	**686,147**	**778,270**
Expenditures:			
Contractual	659,892	628,411	720,534
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**659,892***	**628,411**	**720,534**
Unencumbered Cash Balance Dec 31	47,986	57,736	57,736
2022/2023/2024 Budget Authority Amount:	616,942*	760,127	720,534

CPA Summary
*Actual expenditures exceeding budget was discovered during the Audit process, the funds in excess of the budget are able to be covered through the General Fund

City of Topeka

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol & Drug Safety**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	182,537	106,321	13,430
Receipts:			
Fees	27,581	25,838	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,581**	**25,838**	**25,000**
Resources Available:	**210,118**	**132,159**	**38,430**
Expenditures:			
Commodities	3,672	2,861	4,600
Contractual	927	994	1,744
Personnel	99,198	114,874	26,010
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,797**	**118,729**	**32,354**
Unencumbered Cash Balance Dec 31	106,321	13,430	6,076
2022/2023/2024 Budget Authority Amount:	167,566	2,893,760	32,354

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,672,218	1,759,825	1,669,369
Receipts:			
Fines	98,816	100,742	100,000
Intergovernmental Revenue	256	85	250
Licenses & Permits	14,500	16,667	14,500
Municipal Court	21,068	21,060	25,000
Interest on Idle Funds	9,331	7,151	9,100
Other Financing Sources	101,525		
Contributions	286,721	131,015	
Miscellaneous			15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**532,217**	**276,720**	**163,850**
Resources Available:	**2,204,435**	**2,036,545**	**1,833,219**
Expenditures:			
Capital Outlay	102,486	80,987	
Commodities	15,658	35,719	40,589
Contractual	326,466	250,470	536,911
Other Payments			
Cash Forward (2024 column)			950,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**444,610**	**367,175**	**1,527,500**
Unencumbered Cash Balance Dec 31	1,759,825	1,669,369	305,719
2022/2023/2024 Budget Authority Amount:	1,551,684	1,772,326	1,527,500

CPA Summary

City of Topeka 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	268,796	465,557	384,346
Receipts:			
Transient Guest Tax	2,839,597	3,040,039	3,798,675
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,839,597**	**3,040,039**	**3,798,675**
Resources Available:	**3,108,393**	**3,505,597**	**4,183,021**
Expenditures:			
Contractual	2,444,783	2,931,251	2,442,945
Transfer	198,053	190,000	200,000
Cash Forward (2024 column)			1,250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,642,836**	**3,121,251**	**3,892,945**
Unencumbered Cash Balance Dec 31	465,557	384,346	290,076
2022/2023/2024 Budget Authority Amount:	3,564,912	4,190,220	3,892,945

Adopted Budget **Retirement Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,409,817	3,692,546	4,362,545
Receipts:			
Fees for Service	1,835,549	1,953,935	1,900,000
Interest on Idle Funds	-802		20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,834,747**	**1,953,935**	**1,920,000**
Resources Available:	**5,244,564**	**5,646,481**	**6,282,545**
Expenditures:			
Contractual	17,717	9,604	17,170
Personnel	1,534,301	1,274,332	786,996
Cash Forward (2024 column)			3,500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,552,018**	**1,283,936**	**4,304,166**
Unencumbered Cash Balance Dec 31	3,692,546	4,362,545	1,978,379
2022/2023/2024 Budget Authority Amount:	4,353,062	5,313,345	4,304,166

CPA Summary

City of Topeka

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Historical Asset Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,711	29,711	16,781
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**29,711**	**29,711**	**16,781**
Expenditures:			
Contractual		12,930	16,781
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**12,930**	**16,781**
Unencumbered Cash Balance Dec 31	29,711	16,781	0
2022/2023/2024 Budget Authority Amount:	10,353	21,711	16,781

Adopted Budget **Half Cent Sales Tax (JEDO)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,709,129	12,459,307	11,127,810
Receipts:			
Sales Tax	18,385,654	17,550,066	18,806,550
Interest on Idle Funds	106,397	51,929	
Miscellaneous	71,882	107,711	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,563,933**	**17,709,705**	**18,806,550**
Resources Available:	**30,273,062**	**30,169,012**	**29,934,360**
Expenditures:			
Contractual	17,813,755	19,041,202	21,642,729
Cash Forward (2024 column)			8,000,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,813,755**	**19,041,202**	**29,642,729**
Unencumbered Cash Balance Dec 31	12,459,307	11,127,810	291,631
2022/2023/2024 Budget Authority Amount:	33,864,945	23,825,456	29,642,729

CPA Summary

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Half Cent Sales Tax (Street)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,490,768	33,284,066	31,810,824
Receipts:			
Sales Tax	18,811,505	18,799,053	21,262,018
Interest on Idle Funds	-17,429	60,081	150,000
Miscellaneous	23,789	23,199	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,817,865**	**18,882,333**	**21,442,018**
Resources Available:	**42,308,633**	**52,166,399**	**53,252,842**
Expenditures:			
Capital Outlay	19,258		20,000
Commodities	150,383	182,813	1,842,400
Contractual	8,725,535	20,000,000	25,614,474
Personnel	129,391	172,762	183,254
Cash Forward (2024 column)			5,000,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,024,567**	**20,355,575**	**32,660,128**
Unencumbered Cash Balance Dec 31	33,284,066	31,810,824	20,592,714
2022/2023/2024 Budget Authority Amount:	31,957,719	25,646,806	32,660,128

Adopted Budget **Tax Increment Financing**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	269,436	0	0
Receipts:			
Ad Valorem Tax	982,584	1,250,000	850,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**982,584**	**1,250,000**	**850,000**
Resources Available:	**1,252,020**	**1,250,000**	**850,000**
Expenditures:			
Contractual	1,252,020	1,250,000	850,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,252,020**	**1,250,000**	**850,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	1,250,000	1,250,000	850,000

CPA Summary
*Expenditures over Budget are supported through the General Fund

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Court Technology**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	270,914	258,004	255,574
Receipts:			
Municipal Court Costs	27,907	26,345	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,907**	**26,345**	**25,000**
Resources Available:	**298,821**	**284,349**	**280,574**
Expenditures:			
Capital Outlay			20,000
Commodities	854	1,298	3,000
Contractual	39,963	27,477	40,000
Cash Forward (2024 column)			180,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,817**	**28,775**	**243,000**
Unencumbered Cash Balance Dec 31	258,004	255,574	37,574
2022/2023/2024 Budget Authority Amount:	314,889	270,549	243,000

Adopted Budget **Downtown Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	147,821	115,607	198,493
Receipts:			
Special Assessments	196,501	200,016	204,361
Interest on Idle Funds	-13,403	-18,129	
Miscellaneous		21	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**183,098**	**181,908**	**204,361**
Resources Available:	**330,919**	**297,515**	**402,854**
Expenditures:			
Contractual	215,312	99,022	223,608
Cash Forward (2024 column)			115,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**215,312**	**99,022**	**338,608**
Unencumbered Cash Balance Dec 31	115,607	198,493	64,246
2022/2023/2024 Budget Authority Amount:	488,235	383,720	338,608

CPA Summary

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71,030	81,371	111,738
Receipts:			
Sales Tax	1,429,982	1,406,701	1,487,182
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,429,982**	**1,406,701**	**1,487,182**
Resources Available:	**1,501,012**	**1,488,072**	**1,598,920**
Expenditures:			
Contractual	1,419,641	1,376,334	1,476,370
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,419,641**	**1,376,334**	**1,476,370**
Unencumbered Cash Balance Dec 31	81,371	111,738	122,550
2022/2023/2024 Budget Authority Amount:	1,860,000	1,376,334	1,476,370

Adopted Budget **Tourism Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,306	4,153	54,275
Receipts:			
Special Assessments	400,680	403,488	416,707
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400,680**	**403,488**	**416,707**
Resources Available:	**402,986**	**407,641**	**470,982**
Expenditures:			
Contractual	398,833	353,367	430,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**398,833**	**353,367**	**430,000**
Unencumbered Cash Balance Dec 31	4,153	54,275	40,982
2022/2023/2024 Budget Authority Amount:	543,961	391,056	430,000

CPA Summary

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Federal Funds Exchange**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,391,441	2,165,051	2,508,580
Receipts:			
Intergovernmental Revenue	1,608,446	1,542,714	1,500,000
Interest on Idle Funds	19,624	8,557	
Miscellaneous	5,594		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,633,664**	**1,551,271**	**1,500,000**
Resources Available:	**5,025,105**	**3,716,322**	**4,008,580**
Expenditures:			
Contractual	2,356		
Other Payments	2,857,698	1,207,741	3,750,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,860,054**	**1,207,741**	**3,750,000**
Unencumbered Cash Balance Dec 31	2,165,051	2,508,580	258,580
2022/2023/2024 Budget Authority Amount:	3,050,000	3,359,211	3,750,000

Adopted Budget **Facilities**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	567,647	-245,258	-192,315
Receipts:			
Fees for Service	1,341,571	1,429,020	3,753,679
Service Charges	2,304,090	2,053,552	
Interest on Idle Funds			
Miscellaneous	129		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,645,790**	**3,482,572**	**3,753,679**
Resources Available:	**4,213,437**	**3,237,314**	**3,561,364**
Expenditures:			
Capital Outlay	-66,990		
Commodities	169,106	128,328	160,000
Contractual	3,750,096	2,625,935	2,433,096
Other Payments	-54,765	-40,188	
Personnel	661,248	715,554	1,064,199
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,458,695**	**3,429,629**	**3,657,295**
Unencumbered Cash Balance Dec 31	-245,258	-192,315	-95,931
2022/2023/2024 Budget Authority Amount:	4,558,323	1,828,426	3,657,295

CPA Summary
*Uncumbered Cash balance is being supported through General Funds as the Fund moves back to the positive

City of Topeka

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Combined Utilities**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	130,982,295	140,919,644	151,720,856
Receipts:			
Fees for Service	86,866,227	86,610,854	98,800,352
Licenses & Permits	71,096	77,838	126,000
Special Assessments	85,074	76,681	40,000
Interest on Idle Funds	230,850	434,469	2,537,900
Miscellaneous	4,086,643	1,438,972	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,339,890**	**88,638,814**	**101,504,252**
Resources Available:	**222,322,185**	**229,558,458**	**253,225,108**
Expenditures:			
Capital Outlay	-1,217,563	323,637	1,050,000
Commodities	9,671,287	9,681,760	11,484,765
Contractual	26,746,472	25,084,455	24,974,992
Debt	10,473,254	7,250,956	21,705,765
Other Payments	21,569,956	19,955,966	33,316,000
Personnel	14,159,135	15,540,828	19,637,696
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**81,402,541**	**77,837,602**	**112,169,218**
Unencumbered Cash Balance Dec 31	140,919,644	151,720,856	141,055,890
2022/2023/2024 Budget Authority Amount:	91,620,850	96,166,494	112,169,218

Adopted Budget **Public Parking**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,161,631	1,295,179	1,503,630
Receipts:			
Fees for Service	2,293,264	2,174,129	2,075,320
Fines	189,460	160,614	235,000
Interest on Idle Funds	7,854	7,086	
Miscellaneous	19,866	41,209	22,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,510,444**	**2,383,039**	**2,332,320**
Resources Available:	**4,672,075**	**3,678,218**	**3,835,950**
Expenditures:			
Capital Outlay	164,090	100,170	67,796
Commodities	25,076	15,042	173,028
Contractual	1,211,955	1,116,960	1,331,258
Debt	634,763		815,622
Other Payments	728,282	208,601	
Personnel	612,730	733,814	691,714
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,376,896**	**2,174,588**	**3,079,418**
Unencumbered Cash Balance Dec 31	1,295,179	1,503,630	756,532
2022/2023/2024 Budget Authority Amount:	3,980,378	2,909,472	3,079,418

CPA Summary

City of Topeka

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fleet**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,690,449	2,514,546	2,441,613
Receipts:			
Fees for Service	2,033,724	1,997,421	2,817,180
Interest on Idle Funds			
Miscellaneous	997	6,657	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,034,721**	**2,004,078**	**2,817,180**
Resources Available:	**4,725,170**	**4,518,624**	**5,258,793**
Expenditures:			
Capital Outlay	24,722	43,463	1,100,000
Commodities	61,455	59,011	88,744
Contractual	349,688	301,435	838,571
Other Payments	56,068	141,801	
Personnel	1,718,691	1,531,302	1,906,960
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,210,624**	**2,077,011**	**3,934,275**
Unencumbered Cash Balance Dec 31	2,514,546	2,441,613	1,324,518
2022/2023/2024 Budget Authority Amount:	3,032,773	3,250,046	3,934,275

Adopted Budget **IT**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	932,652	820,107	430,524
Receipts:			
Fees for Service	4,055,840	4,024,719	5,970,730
Franchise Fees	34,352	38,328	34,351
Interest on Idle Funds			
Miscellaneous	23,977		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,114,169**	**4,063,047**	**6,005,081**
Resources Available:	**5,046,821**	**4,883,154**	**6,435,605**
Expenditures:			
Commodities	48,090	29,608	77,638
Contractual	2,287,118	2,552,257	3,071,025
Other Payments	3,421		
Personnel	1,888,085	1,870,764	2,822,067
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,226,714**	**4,452,629**	**5,970,730**
Unencumbered Cash Balance Dec 31	820,107	430,524	464,875
2022/2023/2024 Budget Authority Amount:	4,351,204	4,462,045	5,970,730

CPA Summary

City of Topeka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		28,585	324,037
Receipts:			
Intergovernmental Revenue	30,610	298,877	
Interest on Idle Funds	175	58	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,785**	**298,936**	**0**
Resources Available:	**30,785**	**327,521**	**324,037**
Expenditures:			
Contractual	2,200	3,483	28,585
Other Payments			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,200**	**3,483**	**28,585**
Unencumbered Cash Balance Dec 31	28,585	324,037	295,452
2022/2023/2024 Budget Authority Amount:	30,610	0	28,585
		Budget will be amended	

Adopted Budget **Economic Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		1,038,355	1,038,355
Receipts:			
General Fund Transfer	1,038,355		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,038,355**	**0**	**0**
Resources Available:	**1,038,355**	**1,038,355**	**1,038,355**
Expenditures:			
Contractual			500,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**500,000**
Unencumbered Cash Balance Dec 31	1,038,355	1,038,355	538,355
2022/2023/2024 Budget Authority Amount:	0	0	500,000

CPA Summary

City of Topeka

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **NOTO BID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Special Assessment			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**15,000**
Resources Available:	**0**	**0**	**15,000**
Expenditures:			
Contractual			15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	30,610	0	15,000

CPA Summary

City of Topeka

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ublic Health Emergency Respon		Risk Funds								Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,797,825	Cash Balance Jan 1	15,579,155	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		18,376,980
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental Revenue	7,960,590	Fees for Service	16,979,080							
Investments from Interest	404,079	Investments from Interest	141,448							
		Miscellaneous	142,751							
Total Receipts	8,364,669	Total Receipts	17,263,279	Total Receipts	0	Total Receipts	0	Total Receipts	0	25,627,948
Resources Available:	11,162,494	Resources Available:	32,842,434	Resources Available:	0	Resources Available:	0	Resources Available:	0	44,004,928
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,190,378	Commodities	6,159							
Commodities	12,030	Contractual	16,865,497							
Contractual	5,326,054	Personnel	333,824							
Personnel	1,858,724									
Total Expenditures	10,387,186	Total Expenditures	17,205,480	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	27,592,666
Cash Balance Dec 31	775,308	Cash Balance Dec 31	15,636,954	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	16,412,262 **
										16,412,262 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Topeka
will meet on September 5, 2023 at 6:00 PM at the City Council Chambers at 214 E Eighth St. 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	105,427,287	25.442	111,179,308	27.562	141,675,375	39,193,200	27.062
Debt Service	21,840,020	13.817	19,519,963	10.720	33,884,111	15,525,200	10.720
Library							
Special Liability	719,792	0.680	971,003	0.681	4,218,503	985,981	0.681
Topeka Metropolitan Transit Authority	5,536,121	4.200	5,920,441	4.200	6,365,000	6,082,574	4.200
Special Highway	5,182,332		4,990,175		8,208,806		
Special Alcohol & Drug	659,892		628,411		720,534		
Alcohol & Drug Safety	103,797		118,729		32,354		
Law Enforcement	444,610		367,175		1,527,500		
Transient Guest Tax	2,642,836		3,121,251		3,892,945		
Retirement Reserve	1,552,018		1,283,936		4,304,166		
Historical Asset Tourism			12,930		16,781		
Half Cent Sales Tax (JEDO)	17,813,755		19,041,202		29,642,729		
Half Cent Sales Tax (Street)	9,024,567		20,355,575		32,660,128		
Tax Increment Financing	1,252,020		1,250,000		850,000		
Court Technology	40,817		28,775		243,000		
Downtown Improvement	215,312		99,022		338,608		
Community Development	1,419,641		1,376,334		1,476,370		
Tourism Improvement	398,833		353,367		430,000		
Federal Funds Exchange	2,860,054		1,207,741		3,750,000		
Facilities	4,458,695		3,429,629		3,657,295		
Combined Utilities	81,402,541		77,837,602		112,169,218		
Public Parking	3,376,896		2,174,588		3,079,418		
Fleet	2,210,624		2,077,011		3,934,275		
IT	4,226,714		4,452,629		5,970,730		
Opiod Settlement	2,200		3,483		28,585		
Economic Development	0		0		500,000		
NOTO BID	0		0		15,000		
Non-Budgeted Funds-A	27,592,666						
Totals	300,404,039	44.139	281,800,281	43.163	403,591,432	61,786,954	42.663
						*Revenue Neutral Rate**	39.594
Less: Transfers	25,273,577		13,280,000		32,608,400		
Net Expenditure	275,130,463		268,520,281		370,983,032		
Total Tax Levied	53,934,597		57,434,647		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,227,152,825		1,337,569,097		1,448,267,321		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	181,773,298		145,755,000		146,865,000		
Revenue Bonds	271,930,000		314,125,000		299,405,000		
Other	23,474,856		5,395,000		3,980,000		
Lease Purchase Principal	1,396,636		2,712,046		3,338,498		
Total	478,574,790		467,987,046		453,588,498		

*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
KANSAS

First published in The Topeka Metro News, Monday, August 21, 2023

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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City of Topeka

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Other	23,474,856		5,395,000		3,980,000		
Lease Purchase Principal	1,396,636		2,712,046		3,338,498		
Total	478,574,790		467,987,046		453,588,498		

*Tax rates are expressed in mills

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

Brenda Younger
City Official Title: City Clerk

Page No. 1

8/21

23

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. 9468 passed and approved by the Governing Body on September 5, 2023, as the same appears on record in the Office of the City Clerk.

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

Brenda Younger
Brenda Younger, City Clerk

RESOLUTION NO. 9468

A RESOLUTION introduced by Interim City Manager Richard U. Nienstedt 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 35.741 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 37.963 mills which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 5, 2023 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 of 37.963 mills which exceeds the Revenue Neutral Rate of 35.741 mills.

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

ADOPTED and APPROVED by the Governing Body on September 5, 2023.

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
2024 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 5, 2023
Resolution No. 9468

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 Tony Emerson	x		
Councilmember Brett D. Kell	x		
Councilmember Hannah Naeger	x		
Councilmember Neil Dobler	x		
Councilmember Spencer Duncan		x	
Councilmember Michelle Hoferer		x	
TOTAL	**7**	**3**	

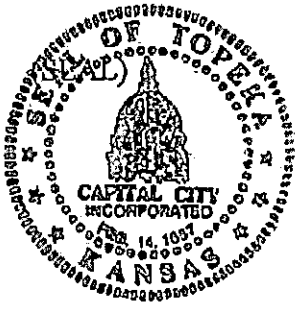
Certified:
Brenda Younger
Brenda Younger, City Clerk

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

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. 9467 passed and approved by the Governing Body on September 5, 2023, as the same appears on record in the Office of the City Clerk.



Brenda Younger, City Clerk

RESOLUTION NO. 9467

A RESOLUTION introduced by Interim City Manager Richard U. Nienstedt 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 3.853 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 5, 2023 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 3.853. This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED and APPROVED by the Governing Body on September 5, 2023.

CITY OF TOPEKA, KANSAS

Michael A. Padilla, Mayor

ATTEST:

Brenda Younger, City Clerk

RES/Exceeding RNR for TMTA
2024 Budget

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 5, 2023
Resolution No. 9467

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 Tony Emerson	x		
Councilmember Brett D. Kell	x		
Councilmember Hannah Naeger	x		
Councilmember Neil Dobler	x		
Councilmember Spencer Duncan	x		
Councilmember Michelle Hoferer	x		
TOTAL	**10**		

Certified:
Brenda Younger
Brenda Younger, City Clerk

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