

CITY
HALL

City of Topeka

QUARTERLY FINANCIAL REPORT

December 31st, 2024



Introduction

QUARTERLY REPORTING

At the end of each quarter, the Administrative and Financial Services Department reports on the City of Topeka's financial condition. The following quarterly financial report provides an analysis through the first three quarters (January 1st through December 31st) of fiscal year 2024. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required to conform with the City's annual reporting requirements.

This report provides an analysis of financial trends through the fourth quarter of 2024 compared to the same time period in 2023. An analysis of major revenues and expenditures is presented in the summary section.

The first section of the report outlines the City's major revenue streams and expenditures for budgeted funds and compares them to previous year information. The second section of the report outlines financial information on a budgetary basis for all City budgeted funds, including comparing year-to-date actuals with the adopted budget. The third section of the report summarizes the City's investment and debt portfolios, capital project information, and contains the actual quarterly report filed with The Topeka Metro News and the Topeka Capital Journal-- the official City newspaper.

BASIS OF REPORTING

This section describes the type of reporting that is utilized for this report which is different than the Annual Comprehensive Financial Report (ACFR) that is completed using Generally Accepted Accounting Principles (GAAP). The ACFR is prepared at year end and is reviewed by an independent auditor. This report is based upon a cash budgetary basis of accounting, which is legally required by the State of Kansas as a minimum for reporting, in which revenues are not recognized until received and encumbrances are reported as a charge to the current budget.

Enterprise and internal service funds are accounted for using the full accrual method of accounting. For this report, only revenues, cash expenditures, and certain short term receivables/payables are included. This report is prepared primarily for management of the City's budget and oversight of revenues and expenditures to recognize positive and negative trends throughout the fiscal year.

In 2015, the City changed how it presented this report from a modified accrual basis to a cash basis in order make the report easier to understand. Cash basis reporting only has two types of transactions, cash inflows and cash outflows. The ACFR is still presented on a modified accrual basis as required by GAAP. Below are explanations of the different basis of reporting.

Cash Budgetary Basis: Revenues are recognized when cash is received, and encumbrances are treated as expenditures.

Modified Accrual: Revenues are recognized as soon as they are both measurable and available, and encumbrances are not treated as expenditures.

Quarter to Date (QTD): This shows that the actuals presented in this report are only through the quarter the report is representing. This is true for both 2023 and 2024 actuals.

Major Citywide Expenditure Highlights

The purpose of this section is to describe the major expenditure types for all funds. These major expenditures are divided into five categories: Capital Outlay, Commodities, Contractual, Debt, Other Payments, and Personnel.

TYPES OF EXPENDITURES

Capital Outlay: Capital Outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, computer software, tools, and equipment.

Commodities: Commodities include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies.

Contractual: Contractual costs are expenditures related to the operations of the City. They include items such as property insurance premiums, utility costs, printing services, rent, and maintenance services.

Debt: Debt expenditures include the costs of principal and interest for all current outstanding debt and any debt obligations refinanced during the fiscal year.

Other Payments: Other Payments include expenditures for debt service payments and operating transfers. The types of expenditures in this category consist of transfers between funds and debt payments that are paid by the Utilities, Parking, and Debt Service funds.

Personnel: Personnel costs are expenditures related to employee compensation, including employee benefit costs such as the City's contribution for retirement, social security, and health insurance.

Object Category	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Capital Outlay	(\$11,142,127)	(\$3,255,599)	(\$8,300,154)	(\$5,044,555)
Commodities	(\$17,126,830)	(\$18,735,284)	(\$20,646,688)	(\$1,911,404)
Contractual	(\$185,196,869)	(\$142,413,493)	(\$183,955,768)	(\$41,542,275)
Debt	(\$43,038,503)	(\$43,853,581)	(\$48,846,164)	(\$4,992,582)
Other Payments	(\$16,449,978)	(\$60,148,000)	(\$12,327,740)	\$47,820,260
Personnel	(\$109,784,930)	(\$122,112,203)	(\$112,717,254)	\$9,394,949
Total	(\$382,739,237)	(\$390,518,161)	(\$386,793,768)	\$3,724,393

NOTES

→ Actuals for both 2023 and 2024 are shown for the first 4 quarters of the year (January through December) in comparison to the total 2024 budget.

→ Debt is higher than the same time period in 2023 as a result of more interest payments being made.

→ Other Payments includes the transfer of funds for the Federal Funds Exchange program. This is used for infrastructure projects and was budgeted at a higher amount than 2023.

Major Citywide Revenue Highlights

The purpose of this section is to describe the major revenues of the City. The major revenue sources fall into nine categories: Fees for Service, Franchise Fees, Intergovernmental Revenue, Licenses & Permits, Miscellaneous, Municipal Court, PILOTs, Special Assessments, and Taxes.

TYPES OF REVENUES

Fees for Service: Fees for Service revenues are those collected in return for a service provided by the City such as water, stormwater, wastewater, and parking.

Franchise Fees: Franchise Fees are revenue generated from agreements between the City and local utilities for the use of rights-of-ways. These agreements result in 5-6% of the utility's revenue due to the City.

Intergovernmental Revenue: Intergovernmental Revenue is revenue collected by the City that comes from other governmental agencies such as the State of Kansas and Shawnee County.

Licenses & Permits: Licenses and Permits are revenues related to various permitting and licensing services available in the City Clerk and Development Services divisions. These include business licenses and development permits.

Miscellaneous : Miscellaneous revenue is all other revenues collected by the City that is not otherwise assigned to a category in this list.

Municipal Court: Municipal Court revenue are those fines and fee assessed and collected by the City's judicial system.

PILOTs: Payments in Lieu of Taxes (PILOTs) are payments made to the City by various organizations or agencies based on agreements. In these agreements, the City may have granted tax abatements, and PILOTs are a portion of the taxes that may be due to the City.

Special Assessments: Special Assessment revenue are the taxes levied against property owners inside an approved improvement district that provide for the construction of certain public projects such as water and sewer lines or streets.

Taxes: Tax revenues include ad valorem tax, sales taxes, transient guest tax, and motor vehicle tax.

- **Ad Valorem (Property) Tax:** Property tax is derived from tax levied on real property, personal property, and state assessed utilities.
- **Motor Vehicle Tax:** Shawnee County collects taxes when an applicant applies for the title on a motor vehicle, trailer, all-terrain vehicle, boat, or outboard motor (unit), regardless of the purchase date, and disperses the tax to City funds that levy property tax.
- **Sales Tax:** The City receives three sales taxes - two for direct operations and one for countywide purposes.
- **Transient Guest Tax:** This fund accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals. This tax is utilized for the promotion of conventions and tourism in the City of Topeka.

Major Citywide Revenue Highlights

The purpose of this section is to describe the major revenues of the City and compare current year and previous year actuals as well as current year budget to actuals for all City Funds.

Object Category	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Sales Tax	\$79,429,067	\$83,782,188	\$72,774,212	(\$11,007,976)
Franchise Fees	\$15,263,008	\$17,718,766	\$14,736,834	(\$2,981,932)
Transient Guest Tax	\$4,035,219	\$3,798,675	\$3,191,043	(\$607,632)
Motor Vehicle	\$5,555,993	\$5,211,111	\$4,668,498	(\$542,613)
Fines	\$1,518,206	\$1,570,000	\$1,391,982	(\$178,018)
Municipal Court	\$574,681	\$563,150	\$534,385	(\$28,765)
Special Assessments	\$4,225,091	\$4,203,568	\$4,279,654	\$76,086
PILOTS	\$8,027,067	\$5,983,664	\$6,103,720	\$120,056
Licenses & Permits	\$1,820,289	\$1,376,988	\$1,787,951	\$410,963
Fees For Service	\$127,915,345	\$141,521,706	\$142,925,564	\$1,403,858
Ad Valorem Tax	\$56,495,487	\$57,210,430	\$59,525,134	\$2,314,705
Investments from Interest	\$8,194,449	\$2,176,500	\$10,799,481	\$8,622,981
Intergovernmental Revenue	\$33,246,868	\$14,549,517	\$27,686,296	\$13,136,779
Miscellaneous	\$134,286,645	\$2,112,480	\$68,164,844	\$66,052,364
Total	\$480,587,416	\$341,778,743	\$418,569,600	\$76,790,858

NOTES

- This causes revenues to appear under budget as only 10 months of actuals are being compared to the entire year's budget. Sales Tax collections lag two months behind which is why it appears so under budget.
- Franchise Fees is low compared to prior year QTD actuals as full December revenue has not been received at the time of this report.
- Intergovernmental Revenue largely includes the Special Highway Tax and the State Private Liquor Tax which have not been fully received or booked at this time for Q4. Additionally, in 2023 over \$4M for the City's ARPA Social Service Grants were recognized here which will not take place in 2024.
- Complete Quarter 4 Investments from Interest have not been booked as of this report.
- Miscellaneous revenue includes revenue received as a result of the Federal Funds Exchange program. More funds are being used via this program in 2024 compared to 2023.

Tax Revenue Breakdown

TYPES OF TAX REVENUE

Ad Valorem (Property) Tax: The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property, and state assessed utilities. The Shawnee County Appraiser assigns values to real and personal properties, while the State of Kansas assigns values to state assessed utilities. The City maintains three taxing funds: the General Fund, Debt Service Fund, and Special Liability Fund.

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

Motor Vehicle: Shawnee County collects taxes when an applicant applies for the title on a motor vehicle, trailer, all-terrain vehicle, boat, or outboard motor (unit), regardless of the purchase date, and disperses the tax to City funds that levy property tax.

QUARTER TO DATE COLLECTIONS

● 2022 Actuals ● 2023 Actuals ● 2024 Actuals



101 - General Fund

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$27,911,172)	\$26,806,104	(\$1,105,068)	\$22,997,015
2	(\$31,108,355)	\$22,570,246	(\$8,538,109)	\$14,458,906
3	(\$29,402,336)	\$47,673,276	\$18,270,940	\$32,729,847
4	(\$26,391,470)	\$15,353,507	(\$11,037,963)	\$21,691,883
Total	(\$114,813,333)	\$112,403,133	(\$2,410,200)	\$21,691,883

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$113,818,752	\$113,631,143	\$112,403,133	(\$1,228,011)
Sales Tax	\$39,013,156	\$42,082,474	\$39,647,267	(\$2,435,207)
Ad Valorem Tax	\$35,597,172	\$34,956,561	\$36,296,391	\$1,339,831
Franchise Fees	\$15,228,457	\$17,684,415	\$14,702,483	(\$2,981,932)
PILOTS	\$7,930,388	\$5,907,664	\$5,968,062	\$60,398
Fees For Service	\$4,378,649	\$4,110,068	\$4,198,808	\$88,741
Investments from Interest	\$2,680,045	\$550,000	\$3,625,170	\$3,075,170
Motor Vehicle	\$3,201,631	\$3,327,645	\$2,968,781	(\$358,864)
Licenses & Permits	\$1,719,408	\$1,236,488	\$1,647,545	\$411,057
Fines	\$1,233,003	\$1,235,000	\$1,129,631	(\$105,369)
Intergovernmental Revenue	\$1,447,474	\$1,441,068	\$1,087,993	(\$353,075)
Municipal Court	\$510,974	\$488,150	\$480,657	(\$7,493)
Miscellaneous	\$604,951	\$314,111	\$372,201	\$58,090
Special Assessments	\$273,444	\$297,500	\$278,144	(\$19,356)
<input type="checkbox"/> Expenses	(\$116,007,018)	(\$115,006,998)	(\$114,813,333)	\$193,665
Debt	(\$200,494)	(\$183,583)	(\$183,427)	\$156
Capital Outlay	(\$881,250)	(\$697,803)	(\$778,415)	(\$80,612)
Commodities	(\$3,611,509)	(\$3,419,832)	(\$4,202,798)	(\$782,966)
Other Payments	(\$10,994,307)	(\$1,600,000)	(\$4,609,215)	(\$3,009,215)
Contractual	(\$19,834,924)	(\$21,160,129)	(\$22,312,128)	(\$1,151,999)
Personnel	(\$80,484,535)	(\$87,945,650)	(\$82,727,350)	\$5,218,300
Total	(\$2,188,266)	(\$1,375,855)	(\$2,410,200)	(\$1,034,346)

101 - General Fund Expenses

The purpose of this section is to describe the major expenditure types for the City's General Fund. These major expenditures are divided into five categories: Capital Outlay, Commodities, Contractual, Debt, Other Payments, and Personnel.

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses	(\$116,007,018)	(\$115,006,998)	(\$114,813,333)	\$193,665
Personnel	(\$80,484,535)	(\$87,945,650)	(\$82,727,350)	\$5,218,300
Debt	(\$200,494)	(\$183,583)	(\$183,427)	\$156
Capital Outlay	(\$881,250)	(\$697,803)	(\$778,415)	(\$80,612)
Commodities	(\$3,611,509)	(\$3,419,832)	(\$4,202,798)	(\$782,966)
Contractual	(\$19,834,924)	(\$21,160,129)	(\$22,312,128)	(\$1,151,999)
Other Payments	(\$10,994,307)	(\$1,600,000)	(\$4,609,215)	(\$3,009,215)
Total	(\$116,007,018)	(\$115,006,998)	(\$114,813,333)	\$193,665

NOTES

- Personnel is trending higher than 2023 as a result of increased compensation across the City from cost of living increases, union wage increases, and less than expected vacancies.
- Contractual/Commodities are over budget because of hotel operational requests and improvements.
- Other Payments is over budget because of a transfer into the City's Reserve Fund for Special Project Use

101 - General Fund Revenues

The purpose of this section is to describe the major revenues of the City's General Fund. The major revenue sources fall into nine categories: Fees for Service, Franchise Fees, Intergovernmental Revenue, Licenses & Permits, Miscellaneous, Municipal Court, PILOTs, Special Assessments, and Taxes.

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$113,818,752	\$113,631,143	\$112,403,133	(\$1,228,011)
Ad Valorem Tax	\$35,597,172	\$34,956,561	\$36,296,391	\$1,339,831
Fees For Service	\$4,378,649	\$4,110,068	\$4,198,808	\$88,741
Fines	\$1,233,003	\$1,235,000	\$1,129,631	(\$105,369)
Franchise Fees	\$15,228,457	\$17,684,415	\$14,702,483	(\$2,981,932)
Intergovernmental Revenue	\$1,447,474	\$1,441,068	\$1,087,993	(\$353,075)
Investments from Interest	\$2,680,045	\$550,000	\$3,625,170	\$3,075,170
Licenses & Permits	\$1,719,408	\$1,236,488	\$1,647,545	\$411,057
Miscellaneous	\$604,951	\$314,111	\$372,201	\$58,090
Motor Vehicle	\$3,201,631	\$3,327,645	\$2,968,781	(\$358,864)
Municipal Court	\$510,974	\$488,150	\$480,657	(\$7,493)
PILOTs	\$7,930,388	\$5,907,664	\$5,968,062	\$60,398
Sales Tax	\$39,013,156	\$42,082,474	\$39,647,267	(\$2,435,207)
Special Assessments	\$273,444	\$297,500	\$278,144	(\$19,356)
Total	\$113,818,752	\$113,631,143	\$112,403,133	(\$1,228,011)

NOTES

→ Actuals for both 2023 and 2024 are shown for the first four quarters of the year (January through December) in comparison to the total 2024 budget.

→ Sales Tax only has 10 months booked as the date of this report; it is projected to be \$39.6m.

→ Franchise Fees have only 11 months booked as the date of this report; it is projected to be \$15.1m

101 - General Fund Departments

The following table shows the expenditures for the City Departments that reside inside the General Fund and that are supported by the taxes and other revenue generated by the City.

Department Name	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
City Attorney	(\$1,403,471)	(\$1,743,962)	(\$1,601,640)	\$142,323
Commodities	(\$22,867)	(\$25,800)	(\$18,421)	\$7,379
Contractual	(\$163,094)	(\$194,745)	(\$236,735)	(\$41,990)
Personnel	(\$1,217,510)	(\$1,523,417)	(\$1,346,484)	\$176,934
City Council	(\$363,489)	(\$391,897)	(\$421,673)	(\$29,776)
Commodities	(\$5,079)	(\$4,575)	(\$2,782)	\$1,793
Contractual	(\$29,089)	(\$42,055)	(\$35,943)	\$6,112
Personnel	(\$329,321)	(\$345,267)	(\$382,948)	(\$37,681)
City Manager	(\$1,784,926)	(\$2,443,303)	(\$2,129,695)	\$313,608
Capital Outlay		(\$3,313)		\$3,313
Commodities	(\$78,633)	(\$102,604)	(\$63,459)	\$39,145
Contractual	(\$326,428)	(\$427,061)	(\$379,844)	\$47,217
Other Payments	(\$58)			
Personnel	(\$1,379,807)	(\$1,910,325)	(\$1,686,392)	\$223,933
Financial Services	(\$14,764,411)	(\$3,142,881)	(\$6,329,435)	(\$3,186,554)
Commodities	(\$18,355)	(\$15,100)	(\$6,691)	\$8,409
Contractual	(\$589,720)	(\$550,586)	(\$666,408)	(\$115,822)
Other Payments	(\$11,885,179)		(\$3,484,558)	(\$3,484,558)
Personnel	(\$2,271,157)	(\$2,577,195)	(\$2,171,778)	\$405,417
Fire Department	(\$32,881,490)	(\$36,003,280)	(\$34,688,801)	\$1,314,479
Capital Outlay	(\$9,228)	(\$107,500)	(\$72,404)	\$35,097
Commodities	(\$822,255)	(\$829,350)	(\$884,385)	(\$55,035)
Contractual	(\$2,457,564)	(\$3,186,222)	(\$3,181,845)	\$4,377
Debt	(\$200,494)	(\$183,583)	(\$183,427)	\$156
Personnel	(\$29,391,949)	(\$31,696,624)	(\$30,366,741)	\$1,329,884
Human Resources	(\$1,546,103)	(\$2,158,261)	(\$1,756,925)	\$401,336
Commodities	(\$40,292)	(\$28,925)	(\$25,859)	\$3,066
Contractual	(\$581,363)	(\$923,876)	(\$598,611)	\$325,265
Personnel	(\$924,448)	(\$1,205,460)	(\$1,132,456)	\$73,004
Mayor's Office	(\$148,087)	(\$170,727)	(\$162,906)	\$7,821
Commodities	(\$729)	(\$2,089)	(\$3,448)	(\$1,359)
Contractual	(\$21,753)	(\$39,779)	(\$27,782)	\$11,997
Personnel	(\$125,604)	(\$128,859)	(\$131,676)	(\$2,817)

101 - General Fund Departments

The following table shows the expenditures for the City Departments that reside inside the General Fund and that are supported by the taxes and other revenue generated by the City.

Department Name	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Municipal Court	(\$1,700,440)	(\$2,097,035)	(\$1,838,388)	\$258,647
Capital Outlay	(\$758)	(\$2,500)	(\$421)	\$2,079
Commodities	(\$10,219)	(\$11,900)	(\$8,713)	\$3,187
Contractual	(\$419,850)	(\$461,551)	(\$510,558)	(\$49,007)
Personnel	(\$1,269,613)	(\$1,621,084)	(\$1,318,696)	\$302,388
☐ Planning Department	(\$2,749,575)	(\$3,838,884)	(\$3,566,665)	\$272,219
Commodities	(\$27,031)	(\$31,130)	(\$21,449)	\$9,681
Contractual	(\$315,797)	(\$548,431)	(\$554,713)	(\$6,282)
Personnel	(\$2,406,747)	(\$3,259,323)	(\$2,990,504)	\$268,819
☐ Police Department	(\$42,942,799)	(\$47,392,888)	(\$43,863,096)	\$3,529,793
Capital Outlay	(\$665,029)	(\$579,240)	(\$576,647)	\$2,593
Commodities	(\$2,058,002)	(\$2,197,199)	(\$1,987,889)	\$209,310
Contractual	(\$4,382,670)	(\$5,401,758)	(\$5,226,643)	\$175,115
Personnel	(\$35,837,099)	(\$39,214,691)	(\$36,071,917)	\$3,142,774
☐ Public Works	(\$6,790,654)	(\$8,335,471)	(\$7,391,049)	\$944,422
Capital Outlay	(\$1,915)	(\$5,250)		\$5,250
Commodities	(\$140,617)	(\$115,160)	(\$111,935)	\$3,225
Contractual	(\$3,962,895)	(\$3,759,256)	(\$3,575,495)	\$183,761
Other Payments	\$1,130,560			
Personnel	(\$3,815,787)	(\$4,455,804)	(\$3,703,619)	\$752,186
☐ Topeka Zoological Park	(\$800,894)	(\$0)	(\$110,968)	(\$110,967)
Contractual	(\$556,913)	\$317,639	(\$110,968)	(\$428,606)
Personnel	(\$243,981)	(\$317,639)		\$317,639

216 - Downtown Bus Improv Dist

The Downtown Business Improvement fund accounts for assessments that are levied against tenants within the downtown business improvement district.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		(\$47,521)	(\$47,521)	\$51,843
2	(\$23,567)	\$173,259	\$149,692	\$201,535
3	(\$115,291)	(\$44)	(\$115,335)	\$86,201
4		\$90	\$90	\$86,290
Total	(\$138,858)	\$125,784	(\$13,074)	\$86,290

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$178,715	\$204,361	\$125,784	(\$78,577)
Special Assessments	\$178,666	\$204,361	\$173,465	(\$30,896)
Miscellaneous	\$48			
Investments from Interest	\$0		(\$47,681)	(\$47,681)
<input type="checkbox"/> Expenses	(\$194,957)	(\$338,608)	(\$138,858)	\$199,750
Other Payments		(\$115,000)		\$115,000
Contractual	(\$194,957)	(\$223,608)	(\$138,858)	\$84,750
Total	(\$16,242)	(\$134,247)	(\$13,074)	\$121,173

NOTES

→ No material changes.

217 - Topeka Tourism Bid

The Tourism Business Improvement fund accounts for assessments that are levied against lodging facilities within the City of Topeka to provide for improvements and promotion of the downtown plaza development area.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$54,508)	\$76,486	\$21,978	\$26,286
2	(\$53,627)	\$87,766	\$34,139	\$60,425
3	(\$99,869)	\$86,190	(\$13,679)	\$46,746
4	(\$77,925)	\$50,890	(\$27,035)	\$19,711
Total	(\$285,928)	\$301,332	\$15,404	\$19,711

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$369,551	\$416,707	\$301,332	(\$115,375)
Special Assessments	\$369,551	\$416,707	\$301,332	(\$115,375)
☐ Expenses	(\$369,397)	(\$402,861)	(\$285,928)	\$116,934
Contractual	(\$369,397)	(\$402,861)	(\$285,928)	\$116,934
Total	\$154	\$13,846	\$15,404	\$1,558

NOTES

→ No material changes.

218 - Noto Business Improve District

The Tourism Business Improvement fund accounts for assessments that are levied against lodging facilities within the City of Topeka to provide for improvements and promotion of the downtown plaza development area.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$33)	\$17,250	\$17,217	\$24,861
2		(\$3,750)	(\$3,750)	\$21,111
3	(\$4,199)	(\$800)	(\$4,999)	\$16,112
4	(\$1,512)		(\$1,512)	\$14,600
Total	(\$5,744)	\$12,700	\$6,956	\$14,600

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$12,650	\$15,000	\$12,700	(\$2,300)
Special Assessments	\$13,050	\$15,000	\$17,500	\$2,500
Investments from Interest	(\$400)		(\$4,800)	(\$4,800)
<input type="checkbox"/> Expenses	(\$5,006)	(\$15,000)	(\$5,744)	\$9,256
Contractual	(\$5,006)	(\$15,000)	(\$5,744)	\$9,256
Total	\$7,644	\$0	\$6,956	\$6,956

NOTES

→ No material changes.

227 - Court Technology Fund

The Court Technology fund collects fees in addition to existing mandatory court costs for upgrading the court's electronic records and payment system.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,173)	\$5,837	\$2,663	\$242,987
2		\$7,179	\$7,179	\$250,166
3	(\$600)	\$5,888	\$5,288	\$255,454
4	\$302	\$5,909	\$6,211	\$261,664
Total	(\$3,471)	\$24,812	\$21,341	\$261,664

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$26,332	\$25,000	\$24,812	(\$188)
Municipal Court	\$26,332	\$25,000	\$24,812	(\$188)
<input type="checkbox"/> Expenses	(\$44,013)	(\$243,000)	(\$3,471)	\$239,529
Other Payments		(\$180,000)		\$180,000
Contractual	(\$43,712)	(\$40,000)	(\$600)	\$39,400
Commodities		(\$3,000)	(\$967)	\$2,033
Capital Outlay	(\$302)	(\$20,000)	(\$1,904)	\$18,096
Total	(\$17,681)	(\$218,000)	\$21,341	\$239,341

NOTES

→ No material changes.

228 - Special Alcohol Program

The Special Alcohol fund is collected and distributed in accordance with state statute K.S.A. 79-41a04. Revenues come from a 10% tax on the sale of liquor and must be spent towards drug and alcohol abuse programs.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$173,160	\$173,160	\$377,221
2	(\$259,859)	\$179,203	(\$80,656)	\$296,565
3	(\$249,637)	\$191,634	(\$58,002)	\$238,563
4	(\$80,888)		(\$80,888)	\$157,675
Total	(\$590,383)	\$543,997	(\$46,387)	\$157,675

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$723,737	\$720,534	\$543,997	(\$176,537)
Intergovernmental Revenue	\$723,737	\$720,534	\$543,997	(\$176,537)
☐ Expenses	(\$567,661)	(\$720,534)	(\$590,383)	\$130,151
Contractual	(\$567,661)	(\$720,534)	(\$590,383)	\$130,151
Total	\$156,076	\$0	(\$46,387)	(\$46,387)

NOTES

→ Q4 revenue has not been booked yet

229 - Alcohol & Drug Safety

The Alcohol and Drug Safety fund receives revenue through Municipal Court fees and supports the probation officer who interacts directly with alcohol and drug safety cases.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$7,371)	\$3,511	(\$3,861)	\$3,610
2	(\$1,294)	\$2,311	\$1,017	\$4,627
3	(\$321)	\$3,418	\$3,097	\$7,724
4	\$1,709	\$1,728	\$3,437	\$11,161
Total	(\$7,277)	\$10,968	\$3,690	\$11,161

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$16,936	\$25,000	\$10,968	(\$14,033)
Municipal Court	\$16,936	\$25,000	\$10,968	(\$14,033)
<input type="checkbox"/> Expenses	(\$115,786)	(\$69,354)	(\$7,277)	\$62,077
Personnel	(\$111,532)	(\$26,010)	(\$5,772)	\$20,238
Other Payments		(\$37,000)		\$37,000
Contractual	(\$1,179)	(\$1,743)	(\$773)	\$971
Commodities	(\$3,075)	(\$4,600)	(\$732)	\$3,868
Total	(\$98,850)	(\$44,354)	\$3,690	\$48,044

NOTES

→ No material changes.

231 - Parkland Acquisitions

Funds for parkland districts are to be spent for acquisition or improvements within those districts.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$3,039	\$3,039	\$948
2	(\$3,264)	\$2,430	(\$834)	\$114
3	(\$2,205)	\$2,439	\$234	\$348
4	(\$2,214)	\$1,998	(\$216)	\$132
Total	(\$7,683)	\$9,906	\$2,223	\$132

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Expenses	(\$17,886)		(\$7,683)	(\$7,683)
Contractual	(\$17,886)		(\$7,683)	(\$7,683)
☐ Revenues	\$13,149		\$9,906	\$9,906
Licenses & Permits	\$13,149		\$9,906	\$9,906
Total	(\$4,737)		\$2,223	\$2,223

NOTES

→ No material changes.

232 - Law Enforcement

This fund was established for collecting revenues through donations, federal monies, license fees, warrant fees, and Municipal Court fees. The purpose is to subsidize crime prevention activities including training, canine and officer equipment, and prevention programs.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$41,769)	\$95,264	\$53,495	\$1,725,155
2	(\$126,986)	\$84,474	(\$42,511)	\$1,682,644
3	(\$99,325)	\$75,022	(\$24,303)	\$1,658,341
4	(\$174,240)	\$21,651	(\$152,590)	\$1,505,752
Total	(\$442,320)	\$276,412	(\$165,908)	\$1,505,752

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$356,364	\$163,850	\$276,412	\$112,562
Municipal Court	\$20,439	\$25,000	\$17,949	(\$7,051)
Miscellaneous	\$169,598	\$15,000	\$94,511	\$79,511
Licenses & Permits	\$17,500	\$14,500	\$13,500	(\$1,000)
Investments from Interest	\$33,853	\$9,100	\$76,194	\$67,093
Intergovernmental Revenue	\$24,750	\$250	\$563	\$313
Fines	\$90,223	\$100,000	\$73,695	(\$26,305)
<input type="checkbox"/> Expenses	(\$463,750)	(\$577,500)	(\$442,320)	\$135,180
Contractual	(\$332,853)	(\$536,911)	(\$265,252)	\$271,659
Commodities	(\$29,720)	(\$40,589)	(\$24,477)	\$16,112
Capital Outlay	(\$101,176)		(\$152,592)	(\$152,592)
Total	(\$107,386)	(\$413,650)	(\$165,908)	\$247,742

NOTES

→ No material changes.

236 - Special Liability

The Special Liability fund is utilized to defend the City in court for cases, such as workers compensation, and claims against the City.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$178,012)	\$618,484	\$440,472	\$3,685,033
2	(\$188,215)	\$427,809	\$239,595	\$3,924,627
3	(\$303,046)	\$135,090	(\$167,956)	\$3,756,671
4	(\$767,996)	\$22,166	(\$745,831)	\$3,010,840
Total	(\$1,437,270)	\$1,203,549	(\$233,721)	\$3,010,840

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Revenues	\$1,036,054	\$1,015,862	\$1,203,549	\$187,688
PILOTS	\$4,220	\$1,000	\$5,923	\$4,923
Motor Vehicle	\$85,626	\$82,148	\$73,583	(\$8,565)
Miscellaneous		\$2,000		(\$2,000)
Investments from Interest	\$65,986		\$156,931	\$156,931
Ad Valorem Tax	\$880,221	\$930,714	\$967,113	\$36,400
Expenses	(\$1,015,460)	(\$3,429,504)	(\$1,437,270)	\$1,992,234
Personnel	(\$706,582)	(\$680,635)	(\$556,396)	\$124,239
Other Payments		(\$2,000,000)		\$2,000,000
Contractual	(\$304,940)	(\$743,369)	(\$875,591)	(\$132,222)
Commodities	(\$3,938)	(\$5,500)	(\$5,283)	\$217
Total	\$20,594	(\$2,413,643)	(\$233,721)	\$2,179,922

NOTES

→ No material changes.

271 - Transient Guest Tax

These funds account for revenues received from a transient guest tax imposed on hotel and motel room rentals. This tax is utilized for the promotion of conventions and tourism in the City of Topeka.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$13,607)	\$569,230	\$555,623	\$607,737
2	(\$430,580)	\$477,155	\$46,575	\$654,312
3	(\$665,425)	\$618,850	(\$46,575)	\$607,737
4	(\$557,073)	\$617,330	\$60,257	\$667,994
Total	(\$1,666,685)	\$2,282,565	\$615,880	\$667,994

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$2,886,383	\$2,716,457	\$2,282,565	(\$433,892)
Transient Guest Tax	\$2,886,383	\$2,716,457	\$2,282,565	(\$433,892)
<input type="checkbox"/> Expenses	(\$2,360,476)	(\$2,965,043)	(\$1,666,685)	\$1,298,358
Other Payments	(\$229,148)	(\$1,200,000)	(\$106,981)	\$1,093,019
Contractual	(\$2,131,328)	(\$1,765,043)	(\$1,559,704)	\$205,339
Total	\$525,907	(\$248,586)	\$615,880	\$864,467

NOTES

→ No material changes.

272 - Tgt - Sunflower Soccer

This fund accounts for revenues received from transient guest tax and pays towards improvements at Sunflower Soccer.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,268)	\$113,392	\$111,125	\$642,614
2	(\$138,881)	\$100,348	(\$38,534)	\$604,081
3	(\$2,466)	\$126,163	\$123,697	\$727,778
4	(\$139,440)	\$122,974	(\$16,466)	\$711,313
Total	(\$283,054)	\$462,877	\$179,823	\$711,313

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$585,359	\$551,913	\$462,877	(\$89,036)
Transient Guest Tax	\$585,359	\$551,913	\$462,877	(\$89,036)
<input type="checkbox"/> Expenses	(\$285,460)	(\$548,697)	(\$283,054)	\$265,642
Other Payments		(\$250,000)		\$250,000
Contractual	(\$285,460)	(\$298,697)	(\$283,054)	\$15,642
Total	\$299,899	\$3,217	\$179,823	\$176,606

NOTES

→ No material changes.

273 - Transient Guest Tax (New)

This fund accounts for revenues received from transient guest tax and distributes funds to four community entities.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$111,125	\$111,125	\$177,189
2	(\$87,291)	\$93,150	\$5,858	\$183,047
3	(\$113,213)	\$120,811	\$7,598	\$190,645
4	(\$112,935)	\$120,515	\$7,580	\$198,225
Total	(\$313,440)	\$445,600	\$132,161	\$198,225

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$563,477	\$530,304	\$445,600	(\$84,704)
Transient Guest Tax	\$563,477	\$530,304	\$445,600	(\$84,704)
☐ Expenses	(\$468,903)	(\$379,205)	(\$313,440)	\$65,765
Contractual	(\$468,903)	(\$379,205)	(\$313,440)	\$65,765
Total	\$94,574	\$151,099	\$132,161	(\$18,939)

NOTES

- No material changes.
- Quarter 4 has not been distributed at the time of this report.

274, 275 - COUNTYWIDE HALF CENT SALES TAX

This fund tracks sales tax being received from the state and transferred to the Joint Economic Development Organization (JEDO) for the funding of economic development and countywide infrastructure as authorized by voters in April of 2016.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,046,032)	\$5,282,054	\$2,236,021	\$16,297,432
2	(\$3,332,640)	\$4,250,406	\$917,766	\$17,215,198
3	(\$3,579,754)	\$5,273,082	\$1,693,328	\$18,908,526
4	(\$1,022,828)	\$2,954,815	\$1,931,987	\$20,840,513
Total	(\$10,981,254)	\$17,760,356	\$6,779,102	\$20,840,513

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$19,392,068	\$18,806,550	\$17,760,356	(\$1,046,194)
Sales Tax	\$19,142,062	\$18,806,550	\$17,030,938	(\$1,775,613)
Investments from Interest	\$250,005		\$729,418	\$729,418
<input type="checkbox"/> Expenses	(\$18,964,469)	(\$29,642,729)	(\$10,981,254)	\$18,661,475
Other Payments		(\$8,000,000)		\$8,000,000
Contractual	(\$18,964,179)	(\$21,642,729)	(\$10,981,254)	\$10,661,475
Capital Outlay	(\$290)			
Total	\$427,599	(\$10,836,179)	\$6,779,102	\$17,615,281

NOTES

- The 2024 Capital Improvement Plan approved funding for the following projects: SW Topeka Blvd. -15th - 21st St. (Phase II), SW Huntoon St. - Gage Blvd. to Harrison St., and the Zoo Master Plan.
- Only 10 months of Sales Tax Collections have been booked.

276 - Federal Funds Exchange

Federal Funds Exchange is a voluntary program that allows local agencies to trade all or part of its federal fund allocation in a specific federal fiscal year with the Kansas Department of Transportation (KDOT) in exchange for state transportation dollars. The available funds are determined annually by KDOT for use on specific types of transportation improvement projects including, but not limited to, roadway construction, reconstruction, and pavement preservation.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,955,000)	\$4,700	(\$2,950,300)	\$450,117
2		\$1,579,284	\$1,579,284	\$2,029,401
3		\$42,350	\$42,350	\$2,071,751
4	(\$1,400,000)		(\$1,400,000)	\$671,751
Total	(\$4,355,000)	\$1,626,334	(\$2,728,666)	\$671,751

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$1,606,283	\$1,500,000	\$1,626,334	\$126,334
Investments from Interest	\$63,569		\$50,087	\$50,087
Intergovernmental Revenue	\$1,542,714	\$1,500,000	\$1,576,248	\$76,248
☐ Expenses	(\$499,400)	(\$3,750,000)	(\$4,355,000)	(\$605,000)
Other Payments	(\$499,400)	(\$3,750,000)	(\$4,355,000)	(\$605,000)
Total	\$1,106,883	(\$2,250,000)	(\$2,728,666)	(\$478,666)

NOTES

→ The Other Payments expense includes transfers to various capital projects that qualify for the use of these funds. Revenue from the State of Kansas has not been received at the time of this report.

→ The Governing Body approved a budget amendment allowing the City to transfer above the 2024 Budget amount to allow debt avoidance for Public Works projects.

286 - Retirement Reserve

The Retirement Reserve fund provides revenues for and absorbs those accrued sick leave, vacation, and other related costs of City employees upon their retirement.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$98,752)	\$522,510	\$423,758	\$4,828,489
2	(\$389,922)	\$584,044	\$194,122	\$5,022,612
3	(\$317,066)	\$528,503	\$211,438	\$5,234,049
4	(\$242,986)	\$525,636	\$282,650	\$5,516,699
Total	(\$1,048,725)	\$2,160,693	\$1,111,968	\$5,516,699

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$2,102,629	\$1,920,000	\$2,160,693	\$240,693
Investments from Interest	\$89,463	\$20,000	\$97,615	\$77,615
Fees For Service	\$2,013,167	\$1,900,000	\$2,063,079	\$163,079
☐ Expenses	(\$1,492,940)	(\$4,304,166)	(\$1,048,725)	\$3,255,441
Personnel	(\$1,475,346)	(\$786,996)	(\$1,031,193)	(\$244,198)
Other Payments		(\$3,500,000)		\$3,500,000
Contractual	(\$17,594)	(\$17,170)	(\$17,532)	(\$362)
Total	\$609,689	(\$2,384,166)	\$1,111,968	\$3,496,134

NOTES

→ No material changes.

289 - Historic Asset Tourism

Prior to 2017, this fund provided funding for acquisitions, rehabilitation, and preservation of historical landmarks or historic resources located within the City. The funding source was Transient Guest Tax (TGT). The allocation from TGT expired in 2016, so the only funds spent will be carried over from prior year grants.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1				\$29,711
2				\$29,711
3				\$29,711
4				\$29,711
Total				\$29,711

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Expenses		(\$16,781)		\$16,781
Contractual		(\$16,781)		\$16,781
Total		(\$16,781)		\$16,781

NOTES

→ No material changes.

291 - Special Street Repair

The Special Highway fund receives the motor fuel taxes from the State of Kansas and pays for street improvements and staffing to maintain those assets throughout the City.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,817,334)	\$1,307,743	(\$509,591)	\$3,079,590
2	(\$1,791,200)	\$1,565,527	(\$225,673)	\$2,853,917
3	(\$1,503,823)	\$1,462,397	(\$41,426)	\$2,812,491
4	(\$1,465,346)	\$870,087	(\$595,259)	\$2,217,232
Total	(\$6,577,703)	\$5,205,754	(\$1,371,949)	\$2,217,232

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$6,467,716	\$5,224,260	\$5,205,754	(\$18,506)
Miscellaneous	\$28,769	\$30,000	\$14,942	(\$15,058)
Investments from Interest	\$62,100		\$85,369	\$85,369
Intergovernmental Revenue	\$6,376,847	\$5,194,260	\$5,105,443	(\$88,817)
<input type="checkbox"/> Expenses	(\$6,165,267)	(\$8,208,806)	(\$6,577,703)	\$1,631,103
Personnel	(\$3,257,167)	(\$4,470,695)	(\$3,788,543)	\$682,151
Other Payments	(\$500,000)			
Contractual	(\$1,449,995)	(\$2,012,323)	(\$1,751,836)	\$260,487
Commodities	(\$758,158)	(\$1,425,788)	(\$1,037,324)	\$388,464
Capital Outlay	(\$199,947)	(\$300,000)		\$300,000
Total	\$302,449	(\$2,984,546)	(\$1,371,949)	\$1,612,597

NOTES

→ Q4 revenue from State of Kansas has not been booked

292 - Sales Tax Street Maint

The Citywide Half-Cent Sales Tax fund provides for street improvements on existing streets. This sales tax was approved by voters. This report reflects actual dollars expended year to date and does not include encumbered funds or prior obligations.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$360,792)	\$5,312,083	\$4,951,291	\$40,373,883
2	(\$1,841,569)	\$5,027,741	\$3,186,172	\$43,560,056
3	(\$5,599,967)	\$3,748,979	(\$1,850,988)	\$41,709,068
4	(\$5,770,838)	\$1,436,826	(\$4,334,012)	\$37,375,056
Total	(\$13,573,165)	\$15,525,629	\$1,952,464	\$37,375,056

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$20,304,830	\$21,442,018	\$15,525,629	(\$5,916,389)
Sales Tax	\$19,506,578	\$21,262,018	\$14,687,652	(\$6,574,366)
Miscellaneous	\$25,615	\$30,000	\$27,587	(\$2,413)
Investments from Interest	\$772,442	\$150,000	\$810,390	\$660,390
Fees For Service	\$195			
<input type="checkbox"/> Expenses	(\$17,440,245)	(\$32,660,128)	(\$13,573,165)	\$19,086,963
Personnel	(\$291,039)	(\$183,254)	(\$191,884)	(\$8,629)
Other Payments		(\$5,000,000)		\$5,000,000
Contractual	(\$16,965,940)	(\$25,614,474)	(\$13,119,309)	\$12,495,164
Commodities	(\$183,266)	(\$1,842,400)	(\$261,973)	\$1,580,427
Capital Outlay		(\$20,000)		\$20,000
Total	\$2,864,585	(\$11,218,110)	\$1,952,464	\$13,170,574

NOTES

→ No material changes.

299 - AFFORDABLE HOUSING TRUST

A special revenue fund established in 2020 to account for revenue and expenses related to affordable housing

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1				\$999,800
2	(\$500)		(\$500)	\$999,300
3				\$999,300
4	(\$625)		(\$625)	\$998,675
Total	(\$1,125)		(\$1,125)	\$998,675

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses			(\$1,125)	(\$1,125)
Commodities			(\$1,125)	(\$1,125)
<input type="checkbox"/> Revenues	\$249,800			
Miscellaneous	\$249,800			
Total	\$249,800		(\$1,125)	(\$1,125)

NOTES

→ No material changes.

301 - Debt Service

The Debt Service fund pays for the general obligation and revenue bonds, excluding utilities, that the City has incurred. This fund pays these expenses by levying taxes, special assessments, making transfers, and receiving STAR bond sales tax revenue.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,768,855)	\$12,466,946	\$10,698,091	\$25,999,227
2		\$7,793,027	\$7,793,027	\$33,792,255
3	(\$18,460,425)	\$2,144,641	(\$16,315,785)	\$17,476,470
4	(\$2,750)	\$421,314	\$418,564	\$17,895,034
Total	(\$20,232,030)	\$22,825,928	\$2,593,898	\$17,895,034

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$22,059,797	\$20,067,773	\$22,825,928	\$2,758,155
Special	\$3,317,495	\$3,230,000	\$3,429,971	\$199,971
Sales Tax	\$217,894	\$143,964	\$222,245	\$78,281
PILOTS	\$66,432	\$75,000	\$93,208	\$18,208
Motor Vehicle	\$1,739,899	\$1,294,252	\$1,172,290	(\$121,962)
Miscellaneous	\$1,977,346	\$238,869	\$1,507,225	\$1,268,356
Investments from Interest	\$431,101	\$125,000	\$473,658	\$348,658
Intergovernmental Revenue	\$413,881	\$270,000	\$646,923	\$376,923
Ad Valorem Tax	\$13,895,751	\$14,690,687	\$15,280,409	\$589,721
<input checked="" type="checkbox"/> Expenses	(\$20,558,785)	(\$21,288,611)	(\$20,232,030)	\$1,056,581
Debt	(\$20,343,399)	(\$21,148,611)	(\$20,028,400)	\$1,120,211
Contractual	(\$215,385)	(\$140,000)	(\$203,630)	(\$63,630)
Total	\$1,501,013	(\$1,220,838)	\$2,593,898	\$3,814,736

NOTES

→ 2024 Quarter 1 debt expenses are ahead of 2023 QTD actuals as there was no significant bond payoff in Q1 2023.

220, 402, 403, 405 - TAX INCREMENT FINANCING

The Tax Increment Financing fund was established to monitor the amount of property and sales taxes received for tax increment financing (TIF) districts created for redevelopment of blighted areas. Areas include College Hill, Wheatfield Village, Sherwood Crossing, and South Topeka.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$435,870)	\$486,050	\$50,180	\$50,145
2	(\$9,129)	\$479,659	\$470,529	\$520,674
3	(\$471,573)	\$52,170	(\$419,403)	\$101,271
4	(\$51,127)		(\$51,127)	\$50,145
Total	(\$967,699)	\$1,017,879	\$50,180	\$50,145

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$693,518	\$850,000	\$1,017,879	\$167,879
Ad Valorem Tax	\$693,518	\$850,000	\$1,017,879	\$167,879
<input type="checkbox"/> Expenses	(\$424,117)	(\$850,000)	(\$967,699)	(\$117,699)
Other Payments	(\$2,200)	(\$250,000)	(\$2,527)	\$247,473
Contractual	(\$421,917)	(\$600,000)	(\$965,172)	(\$365,172)
Total	\$269,401	\$0	\$50,180	\$50,180

NOTES

→ No material changes.

294, 295, 296, 297, 298, 400, 401, 406 - COMMUNITY IMPROVEMENT DISTRICTS

The Community Improvement District fund provides for the use of public financing for projects within a prescribed district to strengthen economic development, employment opportunities, enhance tourism, or upgrade older real estate.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$435,340)	\$406,254	(\$29,086)	\$6,496
2	(\$257,607)	\$367,958	\$110,351	\$116,848
3	(\$402,603)	\$278,333	(\$124,269)	(\$7,421)
4	(\$79,641)	\$99,510	\$19,869	\$12,447
Total	(\$1,175,191)	\$1,152,056	(\$23,135)	\$12,447

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$1,493,669	\$1,487,182	\$1,152,056	(\$335,126)
Sales Tax	\$1,493,669	\$1,487,182	\$1,152,056	(\$335,126)
<input type="checkbox"/> Expenses	(\$1,639,846)	(\$1,476,370)	(\$1,175,191)	\$301,179
Contractual	(\$1,639,846)	(\$1,476,370)	(\$1,175,191)	\$301,179
Total	(\$146,177)	\$10,812	(\$23,135)	(\$33,947)

NOTES

→ No material changes.

500 - Metro Trans Authority

The Topeka Metropolitan Transit Authority provides bus service within the Topeka city limits and works with other organizations to meet mass transit needs.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,526,293)	\$3,526,293	\$0	\$0
2	(\$2,441,676)	\$2,441,676	\$0	\$0
3	(\$350,093)	\$350,093	\$0	\$0
4	(\$135,654)	\$135,654	(\$0)	(\$0)
Total	(\$6,453,715)	\$6,453,715	\$0	\$0

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$5,983,690	\$6,289,534	\$6,453,715	\$164,182
PILOTS	\$26,027		\$36,528	\$36,528
Motor Vehicle	\$528,836	\$507,066	\$453,845	(\$53,221)
Ad Valorem Tax	\$5,428,826	\$5,782,468	\$5,963,342	\$180,874
<input type="checkbox"/> Expenses	(\$5,983,690)	(\$6,289,534)	(\$6,453,715)	(\$164,182)
Contractual	(\$5,983,690)	(\$6,289,534)	(\$6,453,715)	(\$164,182)
Total	\$0	\$0	\$0	\$0

NOTES

- No material changes.
- The Governing Body granted a budget amendment to this fund to exceed budget by authority to cover the pass-through expenses to the TMTA.

601 - Public Parking

The Parking fund supports all on-street and garage parking that the City owns. Revenues are utilized to support ongoing maintenance and debt service payments of the parking garages.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$559,323)	\$704,135	\$144,812	\$4,942,906
2	(\$664,325)	\$619,964	(\$44,360)	\$4,898,546
3	(\$1,223,459)	\$597,386	(\$626,073)	\$4,272,473
4	(\$534,213)	\$557,510	\$23,296	\$4,295,769
Total	(\$2,981,320)	\$2,478,995	(\$502,325)	\$4,295,769

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$3,136,721	\$2,332,320	\$2,478,995	\$146,675
Miscellaneous	\$730,043	\$22,000	\$14,422	(\$7,578)
Investments from Interest	\$28,168		\$54,711	\$54,711
Fines	\$194,980	\$235,000	\$188,655	(\$46,345)
Fees For Service	\$2,183,530	\$2,075,320	\$2,221,207	\$145,887
<input type="checkbox"/> Expenses	(\$2,903,549)	(\$3,079,418)	(\$2,981,320)	\$98,097
Personnel	(\$708,642)	(\$691,715)	(\$676,753)	\$14,962
Debt	(\$846,223)	(\$815,622)	(\$815,622)	\$0
Contractual	(\$1,226,237)	(\$1,331,257)	(\$1,278,429)	\$52,828
Commodities	(\$24,303)	(\$173,028)	(\$101,942)	\$71,086
Capital Outlay	(\$98,144)	(\$67,796)	(\$108,576)	(\$40,780)
Total	\$233,171	(\$747,098)	(\$502,325)	\$244,772

NOTES

→ No material changes.

613 - Information Technology

The information technology needs of the City are funded through this internal service fund.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,019,136)	\$1,484,095	(\$535,041)	(\$974,156)
2	(\$1,614,354)	\$1,501,646	(\$112,707)	(\$1,086,864)
3	(\$1,179,246)	\$1,484,095	\$304,849	(\$782,015)
4	(\$1,584,217)	\$1,501,120	(\$83,097)	(\$865,113)
Total	(\$6,396,953)	\$5,970,956	(\$425,997)	(\$865,113)

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Revenues	\$4,134,913	\$6,005,081	\$5,970,956	(\$34,126)
Miscellaneous	\$568		\$225	\$225
Franchise Fees	\$34,552	\$34,351	\$34,352	\$1
Fees For Service	\$4,099,793	\$5,970,730	\$5,936,379	(\$34,351)
Expenses	(\$5,292,172)	(\$5,970,730)	(\$6,396,953)	(\$426,223)
Personnel	(\$2,075,887)	(\$2,822,067)	(\$2,684,562)	\$137,505
Other Payments	(\$0)			
Contractual	(\$3,146,743)	(\$3,071,025)	(\$3,682,807)	(\$611,782)
Commodities	(\$22,641)	(\$77,638)	(\$28,736)	\$48,902
Capital Outlay	(\$46,902)		(\$848)	(\$848)
Total	(\$1,157,260)	\$34,352	(\$425,997)	(\$460,349)

NOTES

- This fund is negative due to long-term, unfunded pension liability.
- No material changes.
- The Governing Body passed a budget amendment of \$500,000 to allow IT to exceed their 2024 proposed budget.

614 - Fleet Management

The Fleet fund pays for maintenance and repair of all City vehicles.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$969,547)	\$726,880	(\$242,667)	\$1,923,563
2	(\$780,446)	\$726,861	(\$53,585)	\$1,869,978
3	(\$674,379)	\$725,459	\$51,080	\$1,921,058
4	(\$864,727)	\$484,127	(\$380,600)	\$1,540,458
Total	(\$3,289,100)	\$2,663,327	(\$625,772)	\$1,540,458

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$2,554,209	\$2,817,180	\$2,663,327	(\$153,853)
Miscellaneous	\$216,163		\$13,626	\$13,626
Fees For Service	\$2,338,046	\$2,817,180	\$2,649,701	(\$167,479)
<input type="checkbox"/> Expenses	(\$2,503,097)	(\$3,934,274)	(\$3,289,100)	\$645,175
Personnel	(\$1,757,573)	(\$1,906,960)	(\$1,791,930)	\$115,030
Other Payments	(\$199,302)		(\$592,069)	(\$592,069)
Contractual	(\$463,747)	(\$838,570)	(\$606,114)	\$232,456
Commodities	(\$57,012)	(\$88,744)	(\$75,763)	\$12,981
Capital Outlay	(\$25,464)	(\$1,100,000)	(\$223,224)	\$876,776
Total	\$51,113	(\$1,117,094)	(\$625,772)	\$491,322

NOTES

- No material changes.
- November and December revenue has not been entered at the time of this report.

615 - Facilities Operations

The Facilities fund pays for all maintenance of facilities throughout the City of Topeka.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$612,080)	\$971,396	\$359,315	(\$558,843)
2	(\$777,954)	\$967,202	\$189,247	(\$369,596)
3	(\$696,536)	\$967,148	\$270,612	(\$98,984)
4	(\$704,269)	\$967,526	\$263,257	\$164,273
Total	(\$2,790,839)	\$3,873,271	\$1,082,432	\$164,273

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$1,440,838	\$3,753,679	\$3,873,271	\$119,592
Miscellaneous	\$11,821		\$4,680	\$4,680
Fees For Service	\$1,429,017	\$3,753,679	\$3,868,591	\$114,912
<input type="checkbox"/> Expenses	(\$3,056,947)	(\$3,657,295)	(\$2,790,839)	\$866,456
Personnel	(\$1,099,299)	(\$1,064,199)	(\$817,574)	\$246,625
Other Payments	\$78,551		\$102,722	\$102,722
Contractual	(\$1,897,459)	(\$2,433,096)	(\$1,927,710)	\$505,386
Commodities	(\$138,740)	(\$160,000)	(\$126,122)	\$33,878
Capital Outlay			(\$22,156)	(\$22,156)
Total	(\$1,616,109)	\$96,384	\$1,082,432	\$986,048

NOTES

- This fund is negative due to long-term, unfunded pension liability.
- No material changes.

621 - Water Utility

The Water fund supports all water operations throughout the City and surrounding areas. Fees for Service are the primary revenue for the Water fund, and expenses are utilized for operations, capital improvements, and debt service.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$11,601,342)	\$11,221,532	(\$379,810)	\$70,251,154
2	(\$8,110,270)	\$12,980,702	\$4,870,432	\$75,121,585
3	(\$19,591,012)	\$16,070,691	(\$3,520,322)	\$71,601,264
4	(\$7,004,006)	\$13,766,153	\$6,762,147	\$78,363,411
Total	(\$46,306,630)	\$54,039,077	\$7,732,447	\$78,363,411

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$54,620,796	\$51,551,802	\$54,039,077	\$2,487,275
Miscellaneous	\$6,959,914	\$1,251,500	\$1,779,832	\$528,331
Investments from Interest	\$1,036,140	\$625,500	\$944,389	\$318,889
Fees For Service	\$46,624,741	\$49,674,802	\$51,314,857	\$1,640,055
<input type="checkbox"/> Expenses	(\$40,916,874)	(\$52,593,962)	(\$46,306,630)	\$6,287,332
Personnel	(\$8,444,351)	(\$10,892,607)	(\$8,943,980)	\$1,948,626
Other Payments	(\$4,157)	(\$9,124,425)	(\$30,370)	\$9,094,055
Debt	(\$11,280,698)	(\$10,704,226)	(\$13,410,997)	(\$2,706,771)
Contractual	(\$11,633,998)	(\$12,284,960)	(\$11,867,683)	\$417,277
Commodities	(\$9,553,671)	(\$9,187,745)	(\$12,053,600)	(\$2,865,855)
Capital Outlay		(\$400,000)		\$400,000
Total	\$13,703,922	(\$1,042,160)	\$7,732,447	\$8,774,607

NOTES

→ Fund balance represents ACFR standards.

→ The Governing Body granted a budget amendment to this fund to exceed budget by authority to cover expenses caused by a cold snap earlier in FY2024.

623 - Stormwater Utility

The Stormwater fund supports all stormwater operations throughout the City. Fees for service serve as the primary revenue for the stormwater fund, and expenses are utilized for operations and capital improvement projects.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,628,926)	\$3,041,639	\$1,412,713	\$30,705,304
2	(\$1,194,890)	\$2,978,729	\$1,783,839	\$32,489,143
3	(\$3,250,973)	\$3,084,523	(\$166,450)	\$32,322,693
4	(\$1,124,385)	\$3,307,982	\$2,183,597	\$34,506,290
Total	(\$7,199,175)	\$12,412,874	\$5,213,699	\$34,506,290

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$11,447,773	\$10,857,900	\$12,412,874	\$1,554,974
Miscellaneous	\$556,508		\$430,282	\$430,282
Investments from Interest	\$376,322	\$115,900	\$500,365	\$384,465
Fees For Service	\$10,514,944	\$10,742,000	\$11,482,227	\$740,227
<input type="checkbox"/> Expenses	(\$7,121,712)	(\$13,708,172)	(\$7,199,175)	\$6,508,997
Personnel	(\$1,765,598)	(\$2,347,212)	(\$1,735,468)	\$611,744
Other Payments		(\$6,275,991)		\$6,275,991
Debt	(\$1,910,144)	(\$2,188,192)	(\$2,679,667)	(\$491,475)
Contractual	(\$3,132,486)	(\$2,323,441)	(\$2,462,901)	(\$139,460)
Commodities	(\$313,485)	(\$223,335)	(\$320,272)	(\$96,937)
Capital Outlay		(\$350,000)	(\$865)	\$349,135
Total	\$4,326,061	(\$2,850,272)	\$5,213,699	\$8,063,971

NOTES

→ Fund balance represents ACFR standards.

625 - Wastewater Fund

The Wastewater fund supports all wastewater operations throughout the City. Fees for services serve as the primary revenue for the wastewater fund, and expenses are utilized for operations, capital improvement projects, and debt service.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$6,815,144)	\$9,918,378	\$3,103,233	\$102,862,580
2	(\$5,505,814)	\$9,705,983	\$4,200,170	\$107,062,749
3	(\$13,916,107)	\$11,171,502	(\$2,744,605)	\$104,318,145
4	(\$4,749,448)	\$9,544,322	\$4,794,874	\$109,113,019
Total	(\$30,986,513)	\$40,340,185	\$9,353,672	\$109,113,019

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$38,405,153	\$39,094,550	\$40,340,185	\$1,245,635
Special Assessments	\$72,884	\$40,000	\$76,743	\$36,743
Miscellaneous	\$1,900,403	\$4,000	\$136,098	\$132,098
Licenses & Permits	\$70,232	\$126,000	\$117,000	(\$9,000)
Investments from Interest	\$1,291,362	\$541,000	\$1,770,416	\$1,229,416
Fees For Service	\$35,070,272	\$38,383,550	\$38,239,929	(\$143,621)
<input type="checkbox"/> Expenses	(\$28,700,292)	(\$45,867,083)	(\$30,986,513)	\$14,880,570
Personnel	(\$5,401,479)	(\$6,397,876)	(\$5,917,910)	\$479,966
Other Payments	(\$32,894)	(\$17,915,584)	(\$31,026)	\$17,884,558
Debt	(\$8,568,417)	(\$8,813,347)	(\$11,228,783)	(\$2,415,436)
Contractual	(\$12,595,048)	(\$10,366,591)	(\$11,536,368)	(\$1,169,777)
Commodities	(\$2,102,454)	(\$2,073,685)	(\$2,272,426)	(\$198,741)
Capital Outlay		(\$300,000)		\$300,000
Total	\$9,704,861	(\$6,772,533)	\$9,353,672	\$16,126,206

NOTES

→ Fund balance represents ACFR standards.

640 - Property & Vehicle Insurance

This fund is one of the City's Risk Funds. The Property and Vehicle Insurance fund is responsible for maintaining the City's property and vehicle insurance. In 2024, the City made the decision to become self-insured for vehicle insurance.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,575,141)	\$700,318	(\$1,874,823)	(\$747,711)
2	(\$41,428)	\$701,883	\$660,454	(\$87,257)
3	(\$545,012)	\$690,712	\$145,700	\$58,443
4	(\$35,576)	\$686,979	\$651,402	\$709,846
Total	(\$3,197,157)	\$2,779,892	(\$417,266)	\$709,846

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$2,750,549	\$2,727,445	\$2,779,892	\$52,447
Miscellaneous	\$55,801		\$62,397	\$62,397
Investments from Interest	\$9,047		(\$9,951)	(\$9,951)
Fees For Service	\$2,685,700	\$2,727,445	\$2,727,446	\$1
<input type="checkbox"/> Expenses	(\$2,724,191)	(\$2,809,643)	(\$3,197,157)	(\$387,514)
Contractual	(\$2,722,617)	(\$2,809,643)	(\$3,194,742)	(\$385,098)
Commodities	(\$1,574)		(\$2,416)	(\$2,416)
Total	\$26,358	(\$82,198)	(\$417,266)	(\$335,068)

NOTES

→ As of 2024, the City has become self-insured for vehicle insurance.

641 - Workers Comp Self Ins

This fund is one of the City's Risk Funds. The Workers Compensation Self Insurance fund is responsible for the workers compensation claims that the City receives.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$576,076)	\$846,705	\$270,628	\$10,407,352
2	(\$473,291)	\$910,090	\$436,799	\$10,844,151
3	(\$446,575)	\$975,127	\$528,551	\$11,372,702
4	(\$442,662)	\$745,116	\$302,454	\$11,675,156
Total	(\$1,938,605)	\$3,477,037	\$1,538,432	\$11,675,156

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$3,202,725	\$3,196,224	\$3,477,037	\$280,813
Miscellaneous	\$103,191	\$50,000	\$11,220	(\$38,780)
Investments from Interest	\$222,068		\$526,301	\$526,301
Fees For Service	\$2,877,465	\$3,146,224	\$2,939,516	(\$206,708)
<input type="checkbox"/> Expenses	(\$2,106,426)	(\$2,348,789)	(\$1,938,605)	\$410,184
Personnel	(\$380,569)	(\$205,261)	(\$221,030)	(\$15,769)
Contractual	(\$1,723,317)	(\$2,143,528)	(\$1,715,945)	\$427,583
Commodities	(\$2,539)		(\$1,629)	(\$1,629)
Total	\$1,096,299	\$847,435	\$1,538,432	\$690,997

NOTES

→ No material changes.

642 - Group Health Insurance

This is one of the City's Risk Funds. The Group Health Insurance fund is responsible for the health insurance provided by the City of Topeka.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,937,475)	\$3,910,965	(\$26,510)	\$3,968,863
2	(\$4,172,718)	\$3,891,891	(\$280,827)	\$3,688,036
3	(\$4,044,968)	\$3,950,410	(\$94,559)	\$3,593,477
4	(\$4,240,609)	\$3,397,130	(\$843,479)	\$2,749,999
Total	(\$16,395,771)	\$15,150,396	(\$1,245,374)	\$2,749,999

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$13,192,715	\$16,174,143	\$15,150,396	(\$1,023,746)
Miscellaneous	\$9,315	\$5,000	\$10,942	\$5,942
Investments from Interest	\$113,620	\$30,000	\$186,917	\$156,917
Fees For Service	\$13,069,780	\$16,139,143	\$14,952,537	(\$1,186,605)
<input type="checkbox"/> Expenses	(\$15,070,873)	(\$16,174,142)	(\$16,395,771)	(\$221,628)
Personnel	(\$293,695)	(\$183,472)	(\$197,646)	(\$14,174)
Contractual	(\$14,773,488)	(\$15,988,171)	(\$16,195,045)	(\$206,874)
Commodities	(\$3,689)	(\$2,500)	(\$3,080)	(\$579)
Total	(\$1,878,158)	\$1	(\$1,245,374)	(\$1,245,375)

NOTES

→ No material changes.

643 - Risk Management Reserve

This is one of the City's Risk Funds. The Risk Management Reserve is available to assist the City with risk-associated expenses.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$875)	\$7,920	\$7,045	\$428,809
2		\$3,502	\$3,502	\$432,311
3		\$9,190	\$9,190	\$441,501
4				\$441,501
Total	(\$875)	\$20,612	\$19,737	\$441,501

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$8,042	\$10,000	\$20,612	\$10,612
Special Assessments			\$2,500	\$2,500
Investments from Interest	\$8,042	\$10,000	\$18,112	\$8,112
<input type="checkbox"/> Expenses		(\$2,000)	(\$875)	\$1,125
Contractual		(\$2,000)	(\$875)	\$1,125
Total	\$8,042	\$8,000	\$19,737	\$11,737

NOTES

→ No material changes.

644 - Unemployment Comp

This is one of the City's Risk Funds. The Unemployment Compensation fund pays for the City's unemployment expenses.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$86)	\$24,287	\$24,202	\$452,923
2	(\$11,555)	\$25,223	\$13,668	\$466,592
3	(\$7,053)	\$28,720	\$21,667	\$488,259
4	(\$3,378)	\$20,111	\$16,734	\$504,992
Total	(\$22,071)	\$98,341	\$76,271	\$504,992

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$85,781	\$81,565	\$98,341	\$16,777
Investments from Interest	\$7,952		\$19,699	\$19,699
Fees For Service	\$77,829	\$81,565	\$78,643	(\$2,922)
<input type="checkbox"/> Expenses	(\$21,993)	(\$81,442)	(\$22,071)	\$59,371
Contractual	(\$21,993)	(\$81,442)	(\$22,071)	\$59,371
Total	\$63,788	\$123	\$76,271	\$76,148

NOTES

→ No material changes.

720 - Public Health Emergency Response

This is a special revenue fund established in 2020 to account for revenue and expenses related to the COVID-19 public health emergency along with other federal stimulus support.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,996,243)	\$2,292,716	(\$703,527)	\$362,889
2	(\$6,307,627)	\$4,614,793	(\$1,692,834)	(\$1,329,945)
3	(\$5,144,246)	\$5,111,871	(\$32,375)	(\$1,362,320)
4	(\$1,658,012)		(\$1,658,012)	(\$3,020,332)
Total	(\$16,106,128)	\$12,019,381	(\$4,086,747)	(\$3,020,332)

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$15,836,872		\$12,019,381	\$12,019,381
Investments from Interest	\$648,545		\$662,377	\$662,377
Intergovernmental Revenue	\$15,188,327		\$11,357,003	\$11,357,003
<input type="checkbox"/> Expenses	(\$15,735,578)		(\$16,106,128)	(\$16,106,128)
Personnel	(\$134,580)		(\$8,186)	(\$8,186)
Contractual	(\$14,830,210)		(\$15,827,001)	(\$15,827,001)
Commodities	(\$22,514)		(\$22,514)	(\$22,514)
Capital Outlay	(\$748,275)		(\$248,428)	(\$248,428)
Total	\$101,294		(\$4,086,747)	(\$4,086,747)

NOTES

- This fund does not have budgeted amounts as it was created to account for special revenue funds that were established as a result of the COVID-19 public health emergency.
- ARPA funds are being spent on various construction projects as noted in the City's Capital Improvement Plan and being distributed to local social service agencies.
- Revenue for this fund has not been reconciled at the time of this report. As a result, the fund balance appears negative when it is not in reality.

730 - Opioid Settlement Fund

A special fund whose revenue can be used on activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse localities for previous expenses in these areas. Revenue in this fund comes from the State of Kansas who reached multiple settlements with pharmaceutical companies and related organizations. The authority to spend these funds comes from Kansas House Bill 2079.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,100)	\$46,342	\$45,242	\$436,373
2	(\$1,100)	\$50,392	\$49,292	\$485,665
3	(\$1,650)	\$316,260	\$314,610	\$800,276
4	(\$1,100)		(\$1,100)	\$799,176
Total	(\$4,950)	\$412,995	\$408,045	\$799,176

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$354,063		\$412,995	\$412,995
Investments from Interest	\$6,400		\$25,830	\$25,830
Intergovernmental Revenue	\$347,664		\$387,165	\$387,165
<input type="checkbox"/> Expenses	(\$6,600)	(\$28,585)	(\$4,950)	\$23,635
Contractual	(\$6,600)	(\$28,585)	(\$4,950)	\$23,635
Total	\$347,463	(\$28,585)	\$408,045	\$436,630

NOTES

→ No material changes.

740 - Economic Development Fund

The purpose of the fund shall be to promote, stimulate, and improve the economic welfare of the City and assist in the creation, retention, expansion, and development of economic opportunities for its citizens.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1				\$1,038,355
2				\$1,038,355
3				\$1,038,355
4	(\$84,120)		(\$84,120)	\$954,235
Total	(\$84,120)		(\$84,120)	\$954,235

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses	(\$500,000)	(\$500,000)	(\$84,120)	\$415,880
Capital Outlay			(\$84,120)	(\$84,120)
Contractual		(\$500,000)		\$500,000
Other Payments	(\$500,000)			
<input type="checkbox"/> Revenues	\$500,000			
Miscellaneous	\$500,000			
Total	\$0	(\$500,000)	(\$84,120)	\$415,880

NOTES

→ No material changes

INVESTMENTS

The following shows the City's investment portfolio.

Columbia Capital Management, LLC
PORTFOLIO SUMMARY
City of Topeka, Kansas
November 30, 2024

Security Type	Quantity	Total Cost	Market Value	Pct. Assets	Cur. Yield	Est. Annual Income
Fixed Income						
Agency Securities	114,744,000	114,666,679.00	114,656,838.82	30.8	4.6	5,266,443.75
Treasury Notes	23,610,000	22,957,250.56	23,362,360.92	6.3	4.3	413,072.50
	138,354,000	137,623,929.56	138,019,199.74	37.1	4.6	5,679,516.25
Cash and Equiv.						
Cash and Equivalents	0	5,719,925.17	5,719,925.17	1.5	0.2	11,439.85
Certificate of Deposit	44,475,000	44,475,000.00	44,475,000.00	12.0	5.0	2,253,435.60
Mutual Funds	162,548,901	162,548,900.52	162,548,900.52	43.7	4.6	7,515,025.79
Treasury Bills	21,252,000	20,994,947.47	21,205,840.73	5.7	3.9	0.00
	228,275,901	233,738,773.16	233,949,666.42	62.9	4.5	9,779,901.24
TOTAL PORTFOLIO	366,629,901	371,362,702.72	371,968,866.16	100.0	4.5	15,459,417.49

GENERAL OBLIGATION DEBT REPORT

The following shows the City's General Bond Obligations as of November 2024. Obligations are separated by governmental, business, and other.

City of Topeka, Kansas Monthly Debt Report
As of December 1, 2024

	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Balance 1/1/2024	Retired Year-to-Date	Refunded Year-to-Date	Issued Year-to-Date	Balance 12/1/2024
General Obligation Bonds (Governmental)											
2017A	General Obligation Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	28,490,000	2/15 & 8/15	8/15	\$ 12,050,000	\$ 1,770,000	\$ -	\$ 10,280,000
2018A	General Obligation Bonds	Tax-Exempt	09/04/18	3.000 - 5.000	7,225,000	2/15 & 8/15	8/15	\$ 5,260,000	450,000	-	4,810,000
2018B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/04/18	3.000 - 3.250	5,285,000	2/15 & 8/15	8/15	\$ 3,825,000	330,000	-	3,495,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	36,495,161	2/15 & 8/15	8/15	\$ 23,955,914	2,602,935	-	21,352,979
2019B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/10/19	2.000 - 4.000	1,440,000	2/15 & 8/15	8/15	\$ 1,115,000	90,000	-	1,025,000
2020A	General Obligation Bonds	Tax-Exempt	08/18/20	1.000 - 3.500	14,110,000	2/15 & 8/15	8/15	\$ 8,534,312	766,578	-	7,767,734
2021A	General Obligation Bonds	Tax-Exempt	04/13/21	1.000 - 4.000	35,070,000	2/15 & 8/15	8/15	\$ 21,713,470	4,021,323	-	17,692,147
2021B	General Obligation Bonds (Zoo Projects)	Taxable	04/13/21	1.200 - 3.000	2,735,000	2/15 & 8/15	8/15	\$ 2,005,000	380,000	-	1,625,000
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4.000	20,077,464	2/15 & 8/15	8/15	\$ 16,202,437	1,913,921	-	14,288,516
2022A	General Obligation Bonds	Tax-Exempt	02/14/22	2.000 - 4.000	14,695,000	2/15 & 8/15	8/15	\$ 11,460,000	1,590,000	-	9,870,000
2022B	General Obligation Bonds	Tax-Exempt	08/30/22	3.000 - 5.000	16,715,000	2/15 & 8/15	8/15	\$ 15,860,000	870,000	-	14,990,000
2023A	General Obligation Bonds	Tax-Exempt	09/05/23	4.000 - 5.000	5,515,000	2/15 & 8/15	8/15	\$ 5,515,000	235,000	-	5,280,000
2024A	General Obligation Bonds	Tax-Exempt	09/10/24	4.000	12,650,000	2/15 & 8/15	8/15	\$ -	-	12,650,000	12,650,000
							\$ 127,496,133	\$ 15,019,757	\$ -	\$ 12,650,000	\$ 125,126,376
General Obligation Bonds (Business-Type)											
2017A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	\$ 4,110,000	\$ 285,000	\$ -	\$ 3,825,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	\$ 172,109	50,088	-	122,021
2020A	General Obligation Bonds - (Water)	Tax-Exempt	08/18/20	1.000 - 3.500	3,645,063	2/15 & 8/15	8/15	\$ 2,765,688	248,422	-	2,517,266
2021A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	\$ 631,530	213,677	-	417,853
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4.000	912,536	2/15 & 8/15	8/15	\$ 672,563	116,079	-	556,484
							\$ 8,351,890	\$ 913,266	\$ -	\$ -	\$ 7,438,624
General Obligation Bonds (Other)											
2011A	Full Faith and Credit STAR Bonds (Heartland Park)	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	\$ 1,435,000	\$ 960,000	\$ -	\$ 475,000
2016A	Full Faith and Credit Tax Increment Refunding Bonds	Tax-Exempt	05/19/16	2.000 - 2.000	4,430,000	2/15 & 8/15	8/15	1,095,000	540,000	-	555,000
							2,530,000	1,500,000	-	-	1,030,000
Total General Obligation Bonds							\$ 138,378,023	\$ 17,433,023	\$ -	\$ 12,650,000	\$ 133,595,000

REVENUE BOND DEBT REPORT

The following shows the City's Revenue Bond Obligations as of August 2024. Obligations are separated by utilities, other, and temporary notes.

City of Topeka, Kansas Monthly Debt Report
As of December 1, 2024

	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Balance 1/1/2024	Retired Year-to-Date	Refunded Year-to-Date	Issued Year-to-Date	Balance 12/1/2024	
Combined Utility Revenue Bonds												
2014A	Combined Utility Revenue Bonds	Tax-Exempt	12/23/14	3.125 - 5.000	45,510,000	2/1 & 8/1	8/1	\$ 24,665,000	\$ 780,000	\$ -	\$ -	\$ 23,885,000
2016A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/06/16	2.000 - 3.000	24,945,000	2/1 & 8/1	8/1	21,825,000	1,425,000	-	-	20,400,000
2017A	Combined Utility Revenue Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	17,975,000	2/1 & 8/1	8/1	15,685,000	440,000	-	-	15,245,000
2018A	Combined Utility Revenue Bonds	Tax-Exempt	09/11/18	3.000 - 5.000	45,695,000	2/1 & 8/1	8/1	41,125,000	1,010,000	-	-	40,115,000
2019A	Combined Utility Revenue Bonds	Tax-Exempt	09/17/19	2.000 - 4.000	33,270,000	2/1 & 8/1	8/1	24,485,000	2,610,000	-	-	21,875,000
2020A	Combined Utility Revenue Bonds	Tax-Exempt	09/08/20	1.000 - 3.000	94,885,000	2/1 & 8/1	8/1	89,880,000	1,785,000	-	-	88,095,000
2021A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/07/21	2.000 - 4.000	68,280,000	2/1 & 8/1	8/1	52,585,000	5,005,000	-	-	47,580,000
2021B	Combined Utility Junior Lien Revenue Bonds	Taxable	09/07/21	2.000 - 3.000	14,990,000	2/1 & 8/1	8/1	14,230,000	370,000	-	-	13,860,000
2023A	Combined Utility Revenue Bonds	Tax-Exempt	09/12/23	4.000 - 5.000	89,385,000	2/1 & 8/1	8/1	89,385,000	1,845,000	-	-	87,540,000
2024B	Combined Utility Revenue Bonds	Tax-Exempt	09/17/24	4.000 - 5.000	23,575,000	2/1 & 8/1	8/1	-	-	-	23,575,000	23,575,000
Total Combined Utility Revenue Bonds								\$ 373,865,000	\$ 15,270,000	\$ -	\$ 23,575,000	\$382,170,000
State Revolving Fund Loans												
1272-04	Grant-Jefferson Pump Station		09/12/24	2.360	20,501,902	3/1 & 9/1	3/1 & 9/1	-	-	-	20,501,902	20,501,902
Total State Revolving Fund Loans								\$ -	\$ -	\$ -	\$ 20,501,902	\$ 20,501,902
Temporary Notes												
2023A	Temporary Notes	Tax-Exempt	09/05/23	5.750	1,400,000	At Maturity	10/01/24	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ -
2023B	Temporary Notes	Taxable	09/05/23	6.500	8,015,000	At Maturity	10/01/24	8,015,000	-	8,015,000	-	-
2024A	Temporary Notes	Tax-Exempt	09/10/24	4.250	6,965,000	At Maturity	10/01/25	-	-	-	6,965,000	6,965,000
2024B	Temporary Notes	Taxable	09/10/24	5.000	8,595,000	At Maturity	10/01/25	-	-	-	8,595,000	8,595,000
Total Temporary Notes								\$ 9,415,000	\$ -	\$ 9,415,000	\$ 15,560,000	\$ 15,560,000

VENDOR DIVERSITY REPORT

The Program Review Committee (“Committee”) is established and operates pursuant to the Topeka Municipal Code (“TMC”) and directed by the [Program Review Committee Regulations document](#) (“Regulations”), which pertain to the utilization and participation of Minority Business Enterprises, Women Business Enterprises, and Disadvantaged Business Enterprises (“M/W/DBE”). The Committee established an annual goal of 40 percent utilization in City issued bid awards for 2024.

The figures in Table 1 below are dollars paid to all vendors by the City of Topeka. Dollars related to bid awards are included in these numbers as well.


		
<h2>Vendor Diversity Report</h2>		
Invoice Date From 10/01/2024 Invoice Date To 12/31/2024		
NOTE: Report contains both Active and Inactive Vendors		
	2,278	16,267,015.41
AFRIC	16	19,836.13
ASIAN	1	8,791.38
FEM	273	481,024.29
HISP	62	778,377.83
MIN	2	7,364.00
NATIV	1	1,009.50
NONE	1,023	4,959,797.65
OTHER	1,002	14,602,759.83
SMALL	1,045	8,294,542.06
VET	3	4,524.89
Total Number of Invoices	5,706	Total Invoice Amount \$45,425,042.97

Table 1

Updated 2024 figures below in Table 2 are provided by taking the number of M/W/DBE vendors that participated in bid events, in comparison to the number of M/W/DBE vendors that were awarded bids.

Performance Measures	2024 Quarter 1	2024 Quarter 2	2024 Quarter 3	2024 Quarter 4
Total dollars paid to all vendors by purchase order	59,860,421	56,228,898	46,816,691	45,425,043
Dollars paid to diverse vendors by purchase order	1,749,769	2,435,330	1,642,153	1,300,928
Diverse vendor spending by purchase order as a percent	2.92%	4.33%	3.51%	2.86%
Total number of bid events awarded to all vendors	57	43	57	19
Total number of bid events with diverse vendor participation	50	35	32	10
Total number of bid events awarded to diverse vendors	15	14	17	9
Diverse vendor awards as a percent	30.00%	40.00%	53.13%	90.00%
Total number of bid events released to the public	74	56	40	21
*Diverse Vendor Classifications: AFRIC, ASIAN, DIS, FEM, HISP, MIN, NATIV, VET				
*Diverse Vendor Classifications Do Not Include: NONE, OTHER, SMALL				

Table 2

To be published in the Topeka Metro News, Legal Section, one time, no later than
Monday January 13th, 2025

CITY OF TOPEKA, KANSAS - TREASURER'S QUARTERLY STATEMENT
THE FOLLOWING REPORT IS BASED ON INTERIM FINANCIAL DATA AVAILABLE AT THE TIME OF PUBLICATION

Fund Name	Fund Number	Beginning Cash			Quarter 4 Disbursements	Cash Balance	Liabilities and Encumbrances	Ending Cash Balance
		Balance	10/1/2024	Quarter 4 Receipts				
GENERAL	101	\$ 32,729,847.00	\$ -	\$ 15,353,507.07	\$ (26,391,470.49)	\$ 21,691,883.58	\$ (3,409,227.26)	\$ 18,282,656.32
UNASSIGNED RESERVE FUND	102	\$ 17,511,216.00	\$ -	\$ -	\$ -	\$ 17,511,216.00	\$ -	\$ 17,511,216.00
DOWNTOWN BUS IMPROV DIST	216	\$ 86,201.00	\$ -	\$ 89.63	\$ -	\$ 86,290.63	\$ -	\$ 86,290.63
TOPEKA TOURISM BID	217	\$ 46,746.00	\$ -	\$ 50,890.00	\$ (77,924.70)	\$ 19,711.30	\$ -	\$ 19,711.30
NOTO BUSINESS IMPROVEMENT DIST	218	\$ 16,112.00	\$ -	\$ -	\$ (1,512.20)	\$ 14,599.80	\$ -	\$ 14,599.80
TIF (TX INCREM FIN) COLLEGE HL	220	\$ (35.00)	\$ -	\$ -	\$ -	\$ (35.00)	\$ -	\$ (35.00)
COURT TECHNOLOGY FUND	227	\$ 255,454.00	\$ -	\$ 5,909.14	\$ 301.51	\$ 261,664.65	\$ -	\$ 261,664.65
SPECIAL ALCOHOL PROGRAM	228	\$ 238,563.00	\$ -	\$ -	\$ (80,887.91)	\$ 157,675.09	\$ (105,543.63)	\$ 52,131.46
ALCOHOL & DRUG SAFETY	229	\$ 7,724.00	\$ -	\$ 1,727.52	\$ 1,709.41	\$ 11,160.93	\$ (113.00)	\$ 11,047.93
GENERAL IMPROVEMENT	230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKLAND ACQUISITIONS	231	\$ 348.00	\$ -	\$ 1,998.00	\$ (2,214.00)	\$ 132.00	\$ -	\$ 132.00
LAW ENFORCEMENT	232	\$ 1,658,341.00	\$ -	\$ 21,650.84	\$ (174,240.37)	\$ 1,505,751.47	\$ (198,656.53)	\$ 1,307,094.94
SPECIAL LIABILITY EXP	236	\$ 3,756,671.00	\$ -	\$ 22,165.53	\$ (767,996.43)	\$ 3,010,840.10	\$ (169,262.50)	\$ 2,841,577.60
PARKS & RECREATION (OLD FUND)	265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZOO (OLD FUND)	268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF COURSE IMPR RES FUND	269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIENT GUEST TAX	271	\$ 607,737.00	\$ -	\$ 48,099.59	\$ (543,465.46)	\$ 112,371.13	\$ -	\$ 112,371.13
TGT - SUNFLOWER SOCCER	272	\$ 727,778.00	\$ -	\$ 9,581.59	\$ (137,171.81)	\$ 600,187.78	\$ -	\$ 600,187.78
TRANSIENT GUEST TAX (NEW)	273	\$ 190,645.00	\$ -	\$ 9,389.97	\$ (112,935.07)	\$ 87,099.90	\$ -	\$ 87,099.90
.50% Sales Tax (State to JEDO)	274	\$ 968,720.00	\$ -	\$ 868,573.76	\$ (868,573.76)	\$ 968,720.00	\$ (986,771.03)	\$ (18,051.03)
0.5% SALES TAX (JEDO PROJ.)	275	\$ 17,939,806.00	\$ -	\$ 2,086,241.16	\$ (154,254.09)	\$ 19,871,793.07	\$ (418,384.89)	\$ 19,453,408.18
FEDERAL FUNDS EXCHANGE	276	\$ 2,071,751.00	\$ -	\$ -	\$ -	\$ 2,071,751.00	\$ -	\$ 2,071,751.00
EMPLOYEE SEPARATION BENEFIT	284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNSAFE STRUCTURES (OLD FUND)	285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RETIREMENT RESERVE	286	\$ 5,234,049.00	\$ -	\$ 525,635.78	\$ (242,985.90)	\$ 5,516,698.88	\$ -	\$ 5,516,698.88
K P & F RATE EQUALIZATION	287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEIGHBORHOOD REVIT FUND	288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HISTORIC ASSET TOURISM	289	\$ 29,711.00	\$ -	\$ -	\$ -	\$ 29,711.00	\$ -	\$ 29,711.00
.50% SALES TAX FUND	290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL STREET REPAIR	291	\$ 2,812,491.00	\$ -	\$ 33,377.44	\$ (1,465,375.56)	\$ 1,380,492.88	\$ (322,163.64)	\$ 1,058,329.24
SALES TAX STREET MAINT	292	\$ 41,709,068.00	\$ -	\$ 1,436,826.37	\$ (5,770,838.31)	\$ 37,375,056.06	\$ (15,438,172.67)	\$ 21,936,883.39
TIF (TX INCREM FIN) EASTGATE	293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CID - HOLLIDAY SQUARE	294	\$ 6,166.00	\$ -	\$ 5,446.87	\$ (5,905.01)	\$ 5,707.86	\$ (8,082.09)	\$ (2,374.23)
CID - 12TH & WANAMAKER	295	\$ 23,312.00	\$ -	\$ 16,641.70	\$ (17,659.29)	\$ 22,294.41	\$ (23,720.57)	\$ (1,426.16)
CID - Cyrus Hotel	296	\$ -	\$ -	\$ 7,876.94	\$ (8,109.01)	\$ (232.07)	\$ (8,367.41)	\$ (8,599.48)
CID - SE 29TH	297	\$ -	\$ -	\$ 12,845.54	\$ (12,921.94)	\$ (76.40)	\$ (8,876.59)	\$ (8,952.99)
WHEATFIELD FUND	298	\$ -	\$ -	\$ 25,658.66	\$ (26,345.15)	\$ (686.49)	\$ (33,591.13)	\$ (34,277.62)
City Donations & Gifts	299	\$ 999,300.00	\$ -	\$ -	\$ -	\$ 999,300.00	\$ -	\$ 999,300.00
DEBT SERVICE	301	\$ 17,476,470.00	\$ -	\$ 421,314.28	\$ (2,750.00)	\$ 17,895,034.28	\$ -	\$ 17,895,034.28
CID - Wanamaker Hills	400	\$ -	\$ -	\$ 9,464.33	\$ 13,092.90	\$ 22,557.23	\$ (34,009.76)	\$ (11,452.53)
Sherwood CID	401	\$ -	\$ -	\$ 21,576.10	\$ (21,793.85)	\$ (217.75)	\$ (15,961.86)	\$ (16,179.61)
TIF - Sherwood Crossing	402	\$ 101,306.00	\$ -	\$ -	\$ (51,126.52)	\$ 50,179.48	\$ -	\$ 50,179.48
TIF - Wheatfield	403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CID - Downtown Ramada Inn	404	\$ 4,381.00	\$ -	\$ 3,255.27	\$ (3,190.16)	\$ 4,446.11	\$ (4,467.44)	\$ (21.33)
CID - South Topeka	406	\$ (91.00)	\$ -	\$ -	\$ -	\$ (91.00)	\$ -	\$ (91.00)
Economic Dev - Clearing Fund	499	\$ -	\$ -	\$ -	\$ (16,000.00)	\$ (16,000.00)	\$ -	\$ (16,000.00)
METRO TRANS AUTHORITY	500	\$ -	\$ -	\$ 135,653.67	\$ (135,653.67)	\$ -	\$ -	\$ -
PAYROLL CLEARING	501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCO Holding Acct	521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MUNICIPAL COURT BOND	530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOFTBALL TRUST	535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE INSURANCE PROCEEDS	540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL EVENT DEBRIS FUND	541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW ENFORCEMENT TRUST	561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MUNICIPAL COURT TRUST	564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER ROUND-UP	580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC PARKING	601	\$ 4,272,473.00	\$ -	\$ 557,509.96	\$ (646,839.99)	\$ 4,183,142.97	\$ (197,775.59)	\$ 3,985,367.38
INFORMATION TECHNOLOGY	613	\$ (782,015.00)	\$ -	\$ 1,501,119.75	\$ (1,584,787.32)	\$ (865,682.57)	\$ (238,316.01)	\$ (1,103,998.58)
FLEET MANAGEMENT	614	\$ 1,921,058.00	\$ -	\$ 484,127.24	\$ (827,848.80)	\$ 1,577,336.44	\$ (5,533,156.97)	\$ (3,955,820.53)
FACILITIES OPERATIONS	615	\$ (98,984.00)	\$ -	\$ 967,525.77	\$ (714,119.74)	\$ 154,422.03	\$ (791,022.57)	\$ (636,600.54)
WATER UTILITY	621	\$ 71,601,264.00	\$ -	\$ 22,722,666.00	\$ (10,246,537.25)	\$ 84,077,392.75	\$ (6,303,463.56)	\$ 77,773,929.19
STORMWATER UTILITY	623	\$ 32,322,693.00	\$ -	\$ 3,307,982.14	\$ (2,715,925.98)	\$ 32,914,749.16	\$ (291,659.84)	\$ 32,623,089.32
WASTEWATER FUND	625	\$ 104,318,145.00	\$ -	\$ 9,544,322.43	\$ (8,638,418.04)	\$ 105,224,049.39	\$ (1,501,571.60)	\$ 103,722,477.79
CYPRESS RIDGE GOLF	634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY & VEHICLE INSURANCE	640	\$ 58,443.00	\$ -	\$ 686,978.63	\$ (35,576.27)	\$ 709,845.36	\$ -	\$ 709,845.36
WORKERS COMP SELF INS	641	\$ 11,372,702.00	\$ -	\$ 745,115.61	\$ (442,661.56)	\$ 11,675,156.05	\$ -	\$ 11,675,156.05
GROUP HEALTH INSURANCE	642	\$ 3,593,477.00	\$ -	\$ 3,397,130.42	\$ (4,240,608.98)	\$ 2,749,998.44	\$ -	\$ 2,749,998.44
RISK MANAGEMENT RESERVE	643	\$ 441,501.00	\$ -	\$ -	\$ -	\$ 441,501.00	\$ -	\$ 441,501.00
UNEMPLOYMENT COMP	644	\$ 488,259.00	\$ -	\$ 20,111.24	\$ (3,377.68)	\$ 504,992.56	\$ -	\$ 504,992.56
HUD GRANTS	700	\$ -	\$ -	\$ 1,079,117.97	\$ (1,323,868.37)	\$ (244,750.40)	\$ -	\$ (244,750.40)
OTHER GRANTS	710	\$ -	\$ -	\$ 59,876.76	\$ (885,991.41)	\$ (826,114.65)	\$ -	\$ (826,114.65)
CARES Act Fund	720	\$ (1,362,320.00)	\$ -	\$ -	\$ (1,658,011.66)	\$ (3,020,331.66)	\$ -	\$ (3,020,331.66)
OPIOID SETTLEMENT FUND	730	\$ 800,276.00	\$ -	\$ -	\$ (1,100.00)	\$ 799,176.00	\$ -	\$ 799,176.00
ECONOMIC DEVELOPMENT FUND	740	\$ 1,038,355.00	\$ -	\$ -	\$ -	\$ 1,038,355.00	\$ -	\$ 1,038,355.00
CAPITAL PROJECTS	800	\$ -	\$ -	\$ 5,083,643.00	\$ (7,457,835.63)	\$ (2,374,192.63)	\$ -	\$ (2,374,192.63)
DEVELOPER CAPITAL PROJECTS	805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FLEET RESERVE/REPLACE	814	\$ -	\$ -	\$ 6,162.53	\$ (188,610.55)	\$ (182,448.02)	\$ -	\$ (182,448.02)
WATER UTILITY - CIP	821	\$ -	\$ -	\$ 1,500,000.00	\$ (1,559,120.19)	\$ (59,120.19)	\$ -	\$ (59,120.19)
STORMWATER UTILITY - CIP	823	\$ -	\$ -	\$ 1,210,477.00	\$ (310,161.23)	\$ 900,315.77	\$ -	\$ 900,315.77
WASTEWATER - CIP	825	\$ -	\$ -	\$ 3,080,850.00	\$ (1,049,483.35)	\$ 2,011,366.65	\$ -	\$ 2,011,366.65
GRAND TOTAL		377,195,115.00		77,070,113.20	(81,609,080.84)	372,656,147.36	(36,042,338.14)	336,613,809.22

Published quarterly in accordance with KSA 12-1608, 12-1609
by Joshua McAnarney, Budget Manager - Financial & Administrative Services