



CITY OF TOPEKA

2021 1st Quarter
Financial Report
For Period Ended
March 31, 2021



Quarterly Financial Report

March 31, 2021



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Executive Summary

INTRODUCTION

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 quarter of fiscal year 2021, ending March 31, 2021. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the City's auditors at a later date.

This report provides an analysis of financial trends through first quarter of 2021 compared to the same time period in 2020. An analysis of major revenues and expenditures is presented in the executive summary of this 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, and contains the actual quarterly report filed with The Topeka Metro News, 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 Comprehensive Annual Financial Report (Annual Report) that is completed using generally accepted accounting principles (GAAP). The Annual Report 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. 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.

The primary differences between the budgetary basis vs. GAAP are as follows:

Cash Budgetary Basis vs Modified Accrual		
Type	Cash Budgetary Basis	Modified Accrual
Revenues	Recognized when cash is received	Recognized as soon as they are both "measureable" and "available"
Encumbrances	Treated as expenditures	Not treated as expenditures

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 Annual Report is still presented on a modified accrual basis as required by GAAP.



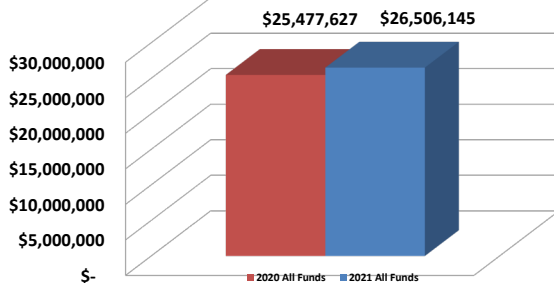
Executive Summary

MAJOR REVENUE HIGHLIGHTS

The purpose of this section is to describe the major revenues of the City and compare current year actuals to previous year actuals and then current year actuals to current budget. Total revenues increased 3.6% to 84,925,732 through the first quarter of 2021, from 2020 first quarter revenues of \$81,961,341. The largest factors contributing to the increase are increases in intergovernmental revenues of \$1.3 million, Ad Valorem taxes of \$1.0 million, and Sales tax of \$0.6 million.

PROPERTY TAX

Ad Valorem Property Tax Collections



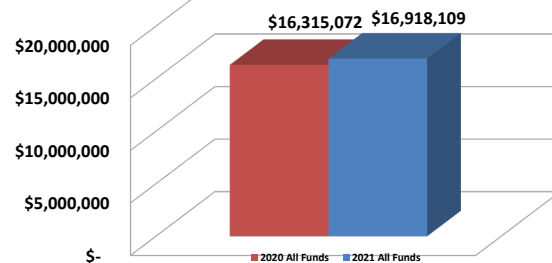
The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property, and state assessed utilities. The Shawnee County Appraiser assigns values to real and personal properties, while the State of Kansas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

Property taxes collected through 03/31/21 increased 4.0% to \$26,506,145 compared to \$25,477,627 during the same period in 2020. Typically the City receives approximately 98% of property tax collections by the end of June with another 2% distributed the second half of the year.

SALES TAX

The City of Topeka receives three sales taxes, two for direct operations and one for county wide purposes. In addition to those, the City also manages sales tax for the payment of debt service and pay as you go community improvement districts. The two sales taxes that are utilized for operations are a 1 cent sales tax for the General Fund and a 1/2 cent sales tax utilized for existing street maintenance. Through 03/31/2021, sales tax collections have increased 3.7% to \$16,918,109 compared to 2020 collections of \$16,315,072 over the same period. The City receives its monthly disbursements from the State of Kansas. There is a two month delay from when sales tax is collected versus when the City receives it.

Sales Tax Collections



Of the \$16.9 million that the City received, \$8.3 million is allocated to the General Fund, \$4.1 million to the Citywide 1/2 Cent Sales Tax Fund, \$4.2 million to the countywide 1/2 cent sales tax fund, and \$0.3 million to the Community Improvement District funds. Total sales tax collected represents 20% of the city-wide total revenues, making it the second largest revenue stream.

POSITIVE

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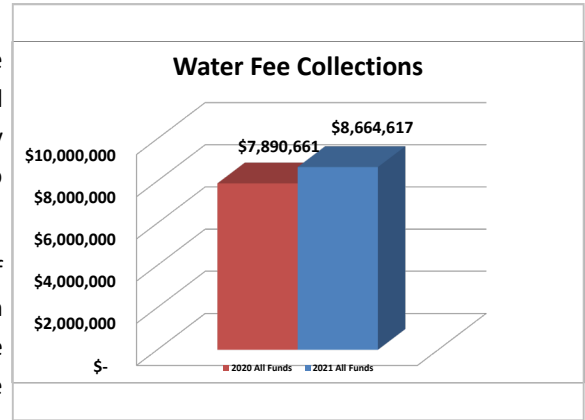


Executive Summary

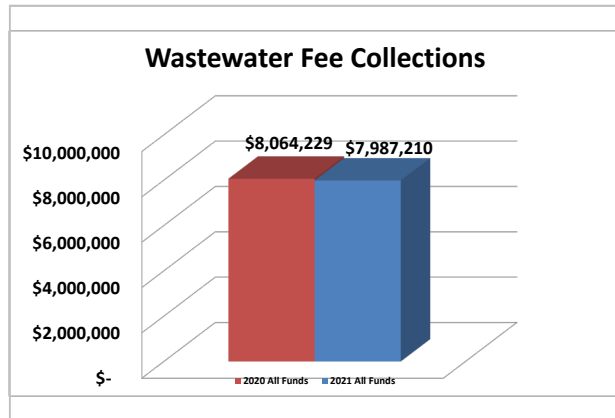
WATER FEES

Customers in the City are charged a fee for water services. These fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve, and enhance the infrastructure of the City water system. Through 03/31/21, water fee revenue increased 9.8% to \$8,664,617 compared to 7,890,661 through the first quarter of 2020.

KSA 12-825d requires any revenue derived from the sale and consumption of water to be disbursed only for the operation of the plant or distribution system. The water fund is currently challenged with an aging infrastructure that has a higher number of breaks per mile than the national average. The aging infrastructure is placing additional strain on the water distribution system, which causes higher maintenance costs and requires additional improvements to the infrastructure. The City water system has typically issued tax-exempt bonds to fund capital projects. However, to replace additional mains, the City will likely need to consider additional cash funding for projects and continue to evaluate utility rates.



WASTEWATER FEES

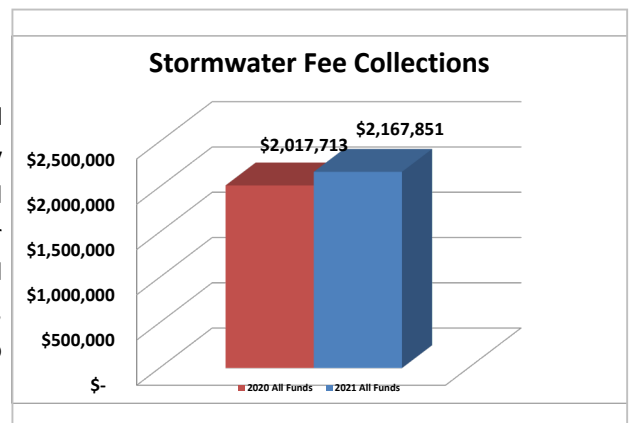


Customers in the City are charged a fee for wastewater disposal. Fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve, and enhance the infrastructure of the City wastewater system. In the first quarter of 2021, wastewater fee revenue decreased 1% to \$7,987,210 compared to \$8,064,229 over the same period in 2020.

KSA 12-630a allows the governing body of any city to provide for a system of treatment and disposal of wastewater. All revenue derived from the wastewater system is deposited into the wastewater fund.

STORMWATER FEE

The stormwater fee was created by ordinance on January 1, 1997 to fund the stormwater utility. The fees collected by the utility are designated by ordinance to pay solely for the maintenance, repair, enhancement, and administration of the stormwater system of the City. The stormwater system includes inlets, pipes, levees, creeks, rivers, publicly owned ditches, channels, and detention ponds. In the first quarter of 2021, stormwater fee revenue increased 7.4% to \$2,167,851 compared to \$2,017,713 through the first quarter of 2020.



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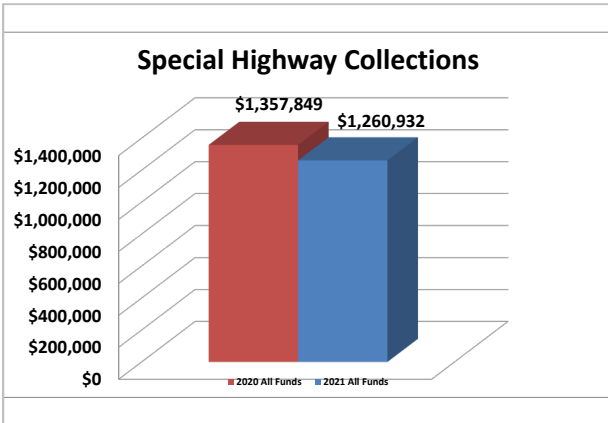
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Executive Summary

SPECIAL HIGHWAY

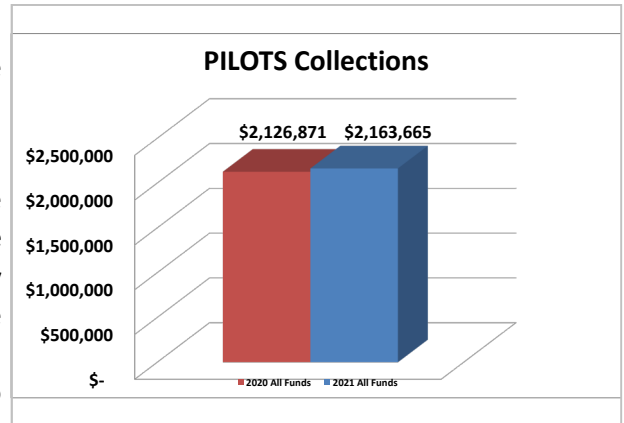


State motor fuel tax collections are based on wholesale gallons sold, instead of the value of the gallons sold. The state distribution formula allocates 33.6% for cities and counties. The amount for cities is based on the ratio of city population to the total population of the state with a minimum of \$5,000. Of the balance remaining, 44.1% is apportioned based upon motor vehicle registration fees from the prior year, 44.1% based upon the average daily miles traveled in all counties, and 11.9% based upon the total road miles of counties in the state. Once received, Shawnee County takes 50% of the monies received and distributes them to the cities based on population. Through 03/31/2021, Special Highway revenue decreased to \$1,260,932 from \$1,357,849 over the same period in 2020.

PILOTS

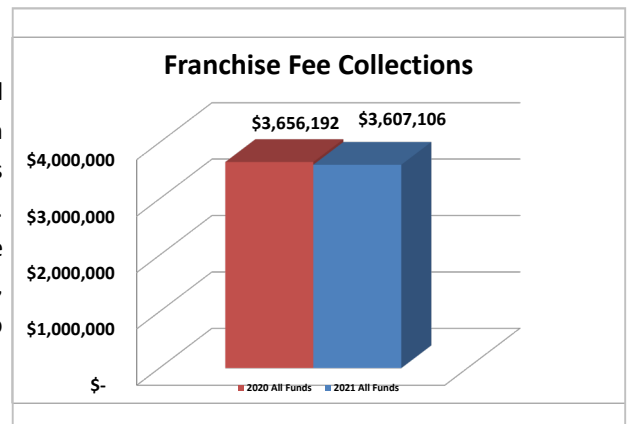
Payments in lieu of taxes (PILOTs) are payments made to the City based upon agreements with the City utilities or agreements with outside agencies where the City may have granted tax abatements and an agreement is in place to pay a portion of taxes that would typically be due.

The City utilities pay PILOTs and the formula is based upon two areas. The formulas include 1) a 5% payment of total revenues generated for the ability to utilize City rights-of-way and 2) utilities are assessed as a utility would be by the County appraiser, their total valuation is multiplied by the assessed valuation rate of 33%, then multiplied by the mill levy resulting in the PILOT fee. Through 03/31/2021, PILOTs revenue increased to \$2,163,665 compared to \$2,126,871 through the same period in 2020.



FRANCHISE FEES

Franchise fee revenue is based upon agreements between the City and local utilities. Generally, these agreements are long term and result in payments to the City of 5-6% of utility revenue in return for use of rights of way. Every franchise fees are 6% and all others remain at 5%. Franchise fee revenue tends to be volatile, as it can be influenced by the weather, commodity pricing, and utility rates. Through 03/31/2021, Franchise fee revenue decreased 1.3% to \$3,607,106 compared to \$3,656,192 over the same period 2020.



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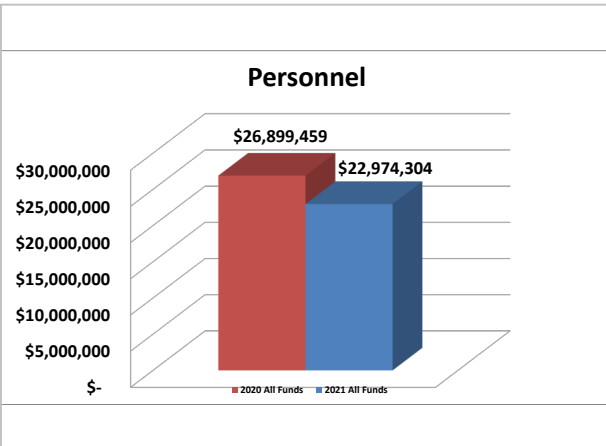


Executive Summary

MAJOR EXPENDITURE HIGHLIGHTS

The purpose of this section is to describe the major expenditure types that are divided into five categories: personnel, contractual, commodities, other payments, and capital outlay. Through 03/31/2021, expenditures for all funds decreased to \$52,811,624 from \$57,654,347 through the same period in 2020.

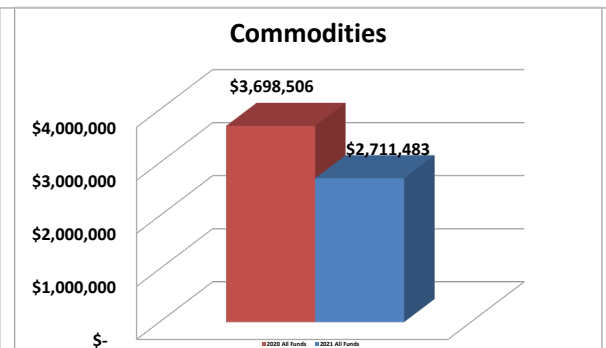
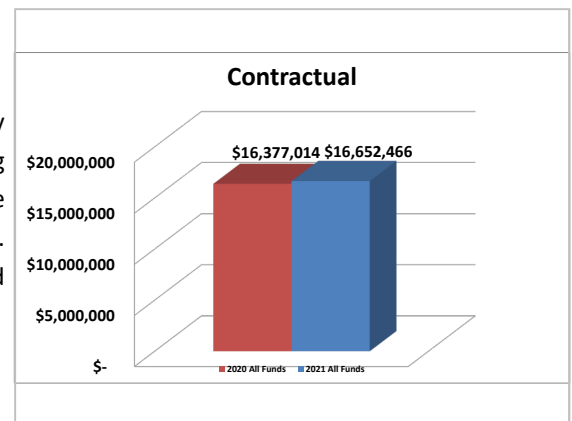
PERSONNEL



Personnel costs consist of the expenditures related to employee compensation, including employee benefit costs such as the City's contribution for retirement, social security, and health insurance. Personnel costs for all funds constitute the highest percent of total expenditures, 43% of 2021 expenditures. Personnel costs decreased to \$22,974,304 through 03/31/2021 compared to \$26,899,459 during the same period in 2020. The decrease is due to the number of pay periods (7) in the first quarter of 2020, versus the number pay periods (6) in the first quarter of 2021.

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. Contractual services make up the second largest category of spending, 30% of expenditures through 03/31/2021. Through the first quarter of 2021, contractual service expenditures increased 1.7% to \$16,652,466 from \$16,377,014 over the same period in 2020.



COMMODITIES

Commodity expenditures include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals, and office supplies. Through 03/31/2021, commodity expenditures decreased 26.7% to \$2,711,483 from \$3,698,506 during the same period in 2020. The majority of the decrease was due to decreased expenses in the utilities funds of approximately \$502,000 in materials and supplies, \$132,000 in repair parts, and \$117,000 in other commodities.

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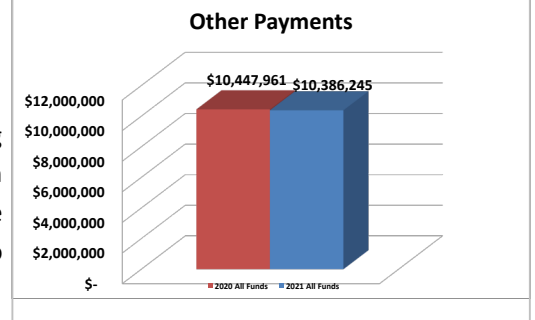
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Executive Summary

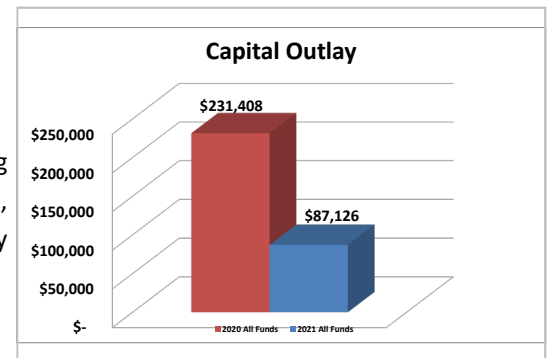
OTHER PAYMENTS

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. Through 03/31/2021, other payment expenditures decreased 0.6% to \$10,386,245 from \$10,447,961 through the same period in 2020.



CAPITAL OUTLAY

Capital outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, zoo animals, computer software, tools, and equipment. Through 03/31/2021, capital outlay expenditures decreased by 63.2% to \$87,126 from \$231,408 through the same period in 2020.



SUMMARY OF FUNDS BY REPORTING

Governmental Funds: used to account for activities primarily supported by taxes, grants and similar revenue sources

Proprietary Funds: used to account for activities that receive significant support from fees and charges

General Fund: used to account and report all financial resources not accounted for and reported in another fund

Debt Service Fund: used to account for and report all financial resources for expenditures related to principal and interest payment

Special Revenue Fund: used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects

Enterprise Fund: used to report any activity for which a fee is charged to external users for goods or services

Summary of Funds by Reporting Type					
Governmental Funds			Proprietary Funds		
Special Revenue Funds			Enterprise Funds	Internal Service Funds	
Property Tax Funds		Non Property Tax Funds			
Funds					
General Fund: 101	Debt Service: 301	Special Liability: 236	Special Highway: 291	Water: 621	Facilities: 615
		Tax Increment Financing : 220,402,403	Special Alcohol: 228	Storm Water: 623	Fleet: 614
			Alcohol & Drug Safety: 229	Waste Water: 625	IT: 613
			Law Enforcement: 232	Parking: 601	Risk: 640, 641, 642, 643, 644
			Transient Guest Tax: 271, 272, 273		
			Retirement Reserve: 286		
			KP&F Equalization: 287		
			Neighborhood Revitalization: 288		
			Historic Asset: 289		
			Countywide 1/2 Cent Sales Tax: 290, 274, 275		
			Citywide 1/2 Cent Sales Tax: 292		
			Federal Funds Exchange: 276		
			Court Technology: 227		
			Downtown Improvement: 216		
			Tourism Business Improvement District: 217		
			Community Improvement District: 294,295,296,297,298,400,401		
			Public Heath Emergency Fund: 720		
			Housing Trust: 299		

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Financial Section

2021 1st Quarter Summary of Actuals for Budgeted Funds

						Special Revenue Funds	
						Other Non	Proprietary
	General Fund	Debt Service Funds	Property Tax Supported	Property Tax Funds			Funds
Revenues							
Ad Valorem Taxes	\$ 16,752,099	\$ 9,104,758	\$ 649,287	\$ -	\$ -		
Sales Tax	\$ 8,286,279	\$ 22,741	\$ -	\$ 8,609,088	\$ -		
Transient Guest Tax	\$ -	\$ -	\$ -	\$ 462,583	\$ -		
Motor Vehicle	\$ 411,335	\$ 231,464	\$ 10,387	\$ -	\$ -		
Licenses & Permits	\$ 385,381	\$ -	\$ -	\$ 4,000	\$ 4,453		
Intergovernmental	\$ 236,703	\$ 60,244	\$ -	\$ 2,941,450	\$ -		
Fees for Service	\$ 1,009,936	\$ -	\$ -	\$ 429,489	\$ 25,591,358		
Franchise Fees	\$ 3,607,106	\$ -	\$ -	\$ -	\$ -		
Municipal Court	\$ 475,898	\$ -	\$ -	\$ 46,751	\$ 41,230		
Special Assessments	\$ 85,736	\$ 1,961,982	\$ -	\$ 57,837	\$ 34,641		
Miscellaneous	\$ 262,258	\$ 135,063	\$ -	\$ 120,720	\$ 729,811		
PILOTS	\$ 2,095,843	\$ 64,644	\$ 3,178	\$ -	\$ -		
Total Revenues	\$ 33,608,574	\$ 11,580,896	\$ 662,853	\$ 12,671,318	\$ 26,401,491		
Expenditures							
Personnel	\$ 17,147,732	\$ -	\$ 121,814	\$ 1,107,478	\$ 4,597,281		
Contractual	\$ 5,448,477	\$ 18,400	\$ 40,866	\$ 1,814,822	\$ 9,329,901		
Commodities	\$ 471,821	\$ -	\$ 593	\$ 198,713	\$ 2,040,357		
Other Payments	\$ (97,350)	\$ 1,995,624	\$ 198,557	\$ 1,157,080	\$ 7,132,334		
Capital Outlay	\$ 20,850	\$ -	\$ -	\$ -	\$ 66,276		
Total Expenditures	\$ 22,991,529	\$ 2,014,024	\$ 361,829	\$ 3,647,020	\$ 23,166,149		
Net change in cash balance	\$ 10,617,045	\$ 9,566,872	\$ 301,023	\$ 9,024,298	\$ 3,235,342		
Cash Balance, beginning of year	\$ 22,239,514	\$ 14,332,539	\$ 2,679,957	\$ 45,729,232	\$ 68,236,818		
Ending cash balance	\$ 32,856,559	\$ 23,899,411	\$ 2,980,980	\$ 54,753,530	\$ 71,472,160		

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2020 1st Quarter Summary of Actuals for Budgeted Funds

			Special Revenue Funds		
	General Fund	Debt Service Funds	Property Tax Supported	Other Non Property Tax Funds	Proprietary Funds
Revenues					
Ad Valorem Taxes	\$ 16,111,735	\$ 8,953,782	\$ 412,111	\$ -	\$ -
Sales Tax	\$ 8,052,960	\$ 27,093	\$ -	\$ 8,235,019	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ 662,610	\$ -
Motor Vehicle	\$ 427,326	\$ 248,997	\$ 13,487	\$ -	\$ -
Licenses & Permits	\$ 245,122	\$ -	\$ -	\$ 3,000	\$ 24,546
Intergovernmental	\$ 350,052	\$ 69,975	\$ -	\$ 1,532,897	\$ -
Fees for Service	\$ 962,090	\$ -	\$ -	\$ 823,138	\$ 24,766,860
Franchise Fees	\$ 3,656,192	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 582,468	\$ -	\$ -	\$ 60,052	\$ 29,662
Special Assessments	\$ 96,372	\$ 2,021,278	\$ -	\$ 60,624	\$ 42,574
Miscellaneous	\$ 317,318	\$ 187,712	\$ -	\$ 76,245	\$ 781,175
PILOTS	\$ 2,059,316	\$ 64,875	\$ 2,680	\$ -	\$ -
Total Revenues	\$ 32,860,952	\$ 11,573,711	\$ 428,278	\$ 11,453,584	\$ 25,644,817
Expenditures					
Personnel	\$ 19,915,974	\$ -	\$ 120,666	\$ 1,452,376	\$ 5,410,442
Contractual	\$ 4,936,733	\$ 1,500	\$ 28,995	\$ 2,078,867	\$ 9,330,919
Commodities	\$ 616,929	\$ -	\$ 534	\$ 178,339	\$ 2,902,705
Other Payments	\$ 33,000	\$ 3,411,176	\$ 6,938	\$ 801,815	\$ 6,195,032
Capital Outlay	\$ -	\$ -	\$ -	\$ 38,700	\$ 192,708
Total Expenditures	\$ 25,502,637	\$ 3,412,676	\$ 157,132	\$ 4,550,097	\$ 24,031,805
Net change in cash balance	\$ 7,358,315	\$ 8,161,035	\$ 271,145	\$ 6,903,488	\$ 1,613,011
Cash Balance, beginning of year	\$ 21,750,176	\$ 11,461,267	\$ 2,543,885	\$ 34,909,803	\$ 66,743,201
Ending cash balance	\$ 29,108,491	\$ 19,622,302	\$ 2,815,030	\$ 41,813,290	\$ 68,356,212

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Financial Section

2021 1st Quarter Summary of Actuals Compared to 2020 Actuals

	2020 All Funds	2021 All Funds	Difference	% Change 2021 Compared to 2020
Revenues				
Ad Valorem Taxes	\$ 25,477,627	\$ 26,506,145	\$ 1,028,517	4.0%
Sales Tax	\$ 16,315,072	\$ 16,918,109	\$ 603,036	3.7%
Transient Guest Tax	\$ 662,610	\$ 462,583	\$ (200,027)	-30.2%
Motor Vehicle	\$ 689,810	\$ 653,186	\$ (36,623)	-5.3%
Licenses & Permits	\$ 272,668	\$ 393,834	\$ 121,166	44.4%
Intergovernmental	\$ 1,952,924	\$ 3,238,397	\$ 1,285,473	65.8%
Fees for Service	\$ 26,552,087	\$ 27,030,783	\$ 478,695	1.8%
Franchise Fees	\$ 3,656,192	\$ 3,607,106	\$ (49,086)	-1.3%
Municipal Court	\$ 672,183	\$ 563,878	\$ (108,304)	-16.1%
Special Assessments	\$ 2,220,848	\$ 2,140,196	\$ (80,652)	-3.6%
Miscellaneous	\$ 1,362,450	\$ 1,247,851	\$ (114,598)	-8.4%
PILOTS	\$ 2,126,871	\$ 2,163,665	\$ 36,794	1.7%
Total Revenues	\$ 81,961,341	\$ 84,925,732	\$ 2,964,391	3.6%
Expenditures				
Personnel	\$ 26,899,459	\$ 22,974,304	\$ (3,925,155)	-14.6%
Contractual	\$ 16,377,014	\$ 16,652,466	\$ 275,452	1.7%
Commodities	\$ 3,698,506	\$ 2,711,483	\$ (987,023)	-26.7%
Other Payments	\$ 10,447,961	\$ 10,386,245	\$ (61,716)	-0.6%
Capital Outlay	\$ 231,408	\$ 87,126	\$ (144,282)	-62.3%
Total Expenditures	\$ 57,654,347	\$ 52,811,624	\$ (4,842,723)	-8.4%
Net change in cash balance	\$ 24,306,994	\$ 32,744,581	\$ 8,437,587	34.7%
Cash Balance, beginning of year	\$ 137,408,331	\$ 153,218,061	\$ 15,809,729	11.5%
Ending cash balance	\$ 161,715,326	\$ 185,962,641	\$ 24,247,316	15.0%



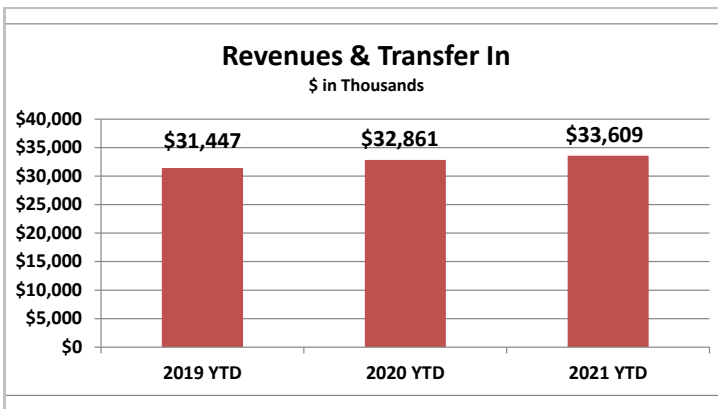
Financial Section

General Fund: 101

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

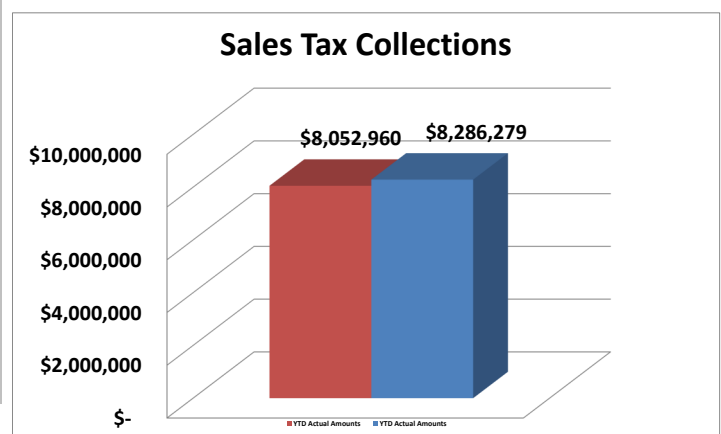
REVENUE HIGHLIGHTS

Local retail sales and use tax are the largest revenue sources in the General Fund, accounting for 31% of budgeted revenue for 2021. Revenue is generated from the 1 cent city sales tax that is set aside specifically for the general fund. Through 03/31/21, sales tax revenue increased 2.9% to \$8,286,279 from \$8,052,960 through the same period in 2020.



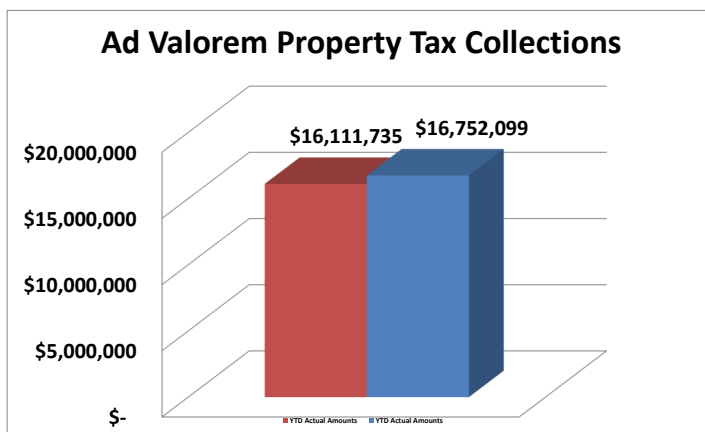
Through 03/31/21, General Fund revenue increased 2.3% to \$33,608,574 from \$32,860,952 during the same period in 2020. The majority of the increase is due to increased property tax collections of \$0.6 million and increased sales tax collections of \$0.2 million.

Property taxes are the second largest revenue source in the General Fund, accounting for 30% of budgeted revenue for 2021. Through 03/31/2021, property tax revenue increased 4.0% to \$16,752,099 from \$16,111,735 during the same period in 2020. The increase primarily reflects growth in the underlying tax base.



Franchise Fees represent approximately 15% of budgeted revenue for 2021 and are the General Fund's third largest revenue source. Through 03/31/2021, franchise fee revenue decreased 1.3% to \$3,607,106 from \$3,656,192 during the same period in 2020. Franchise fee revenue is based upon agreements between the City and the utility providers. Generally, the agreements provide long term access to City easements in exchange for a portion of gross revenue and other considerations.

Payments in Lieu of Taxes (PILOTs) represent approximately 8% of budgeted revenue for 2021. The City's utility departments are charged for taxes in a similar fashion as other Utilities located within the City. PILOTs payments are made by the City utilities, which include the Water, Wastewater, Stormwater, and Parking funds. The formulas include 1) a 5% payment of total revenues generated for the ability to utilize City rights-of-way and 2) utilities are assessed as a utility would be by the County appraiser, their total valuation is multiplied by the assessed valuation rate of 33%, then multiplied by the mill levy resulting in the PILOT fee. Through 03/31/2021, PILOTs revenue increased 1.8% to \$2,095,843 from \$2,059,316 over the same period in 2020.



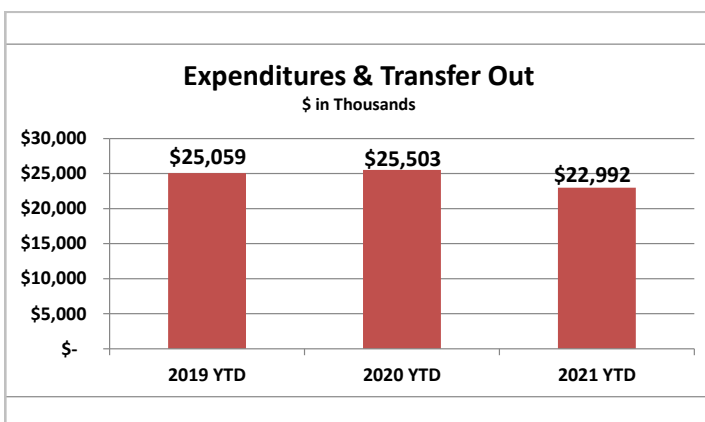


Financial Section

General Fund: 101

EXPENDITURE HIGHLIGHTS

Through 03/31/2021, General Fund expenditures decreased 9.9% to \$22,991,529 from \$25,502,637 during the same period in 2020. The majority of the decrease is due to a decrease in personnel expenditures of \$2.8 million compared to first quarter 2020.



Personnel expenditures decreased 13.9% through 03/31/2021 to \$17,147,732 compared to \$19,915,974 during the same period of 2020. Personnel costs are the largest expense for the General Fund, making up 79% of the total budgeted 2021 expenditures. Personnel expenditures consist of regular wages, overtime pay, Medicare, KPERs, KP&F, health insurance benefits, and workers compensation. The decrease is due to the number of pay periods (7) in the first quarter of 2020, versus the number of pay periods (6) in the first quarter of 2021.

Contractual expenditures increased 10.4% through 03/31/2021 to \$5,448,477 compared to \$4,936,733 during the same period in 2020. Contractual expenditures consist of 17% of the 2021 budgeted expenditures, making it the second largest category for the General Fund. Contractual expenditures consist of payments such as utilities, insurance, rent, printing, and advertising. The majority of the increase is due to increased property insurance expenses of approx. \$120,000; increased expenses in Police IT equipment of approx. \$180,000; and increased expenses in software licenses for Public Works Technical Support Group (TSG) of approx. \$141,000.

Commodity expenditures decreased 23.5% through 03/31/2021 to \$471,821 compared to \$616,929 during the same period in 2020. Commodity expenditures consist of 3% of total budgeted expenditures for the 2021 budget, making it the third largest category in the General Fund. The majority of the decrease is due to approx. \$110,000 of lower street maintenance de-icer related expense

Other Payments expenditures decreased through 03/31/2021 to (\$97,350) compared to \$33,000 during the same period in 2020. Other payments primarily consist of clearing accounts for the City and payments for the franchise fee rebate program.

Capital Outlay expenditures increased through 03/31/2021 to \$20,850. There were no capital outlay expenses recorded during the same period in 2020. The increase is due to the purchase of equipment in 2021.

GENERAL FUND BALANCE

The General Fund began 2021 with an unassigned fund balance of \$21.9 million.

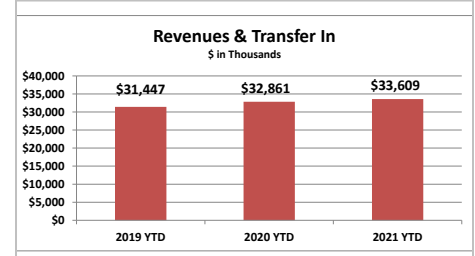
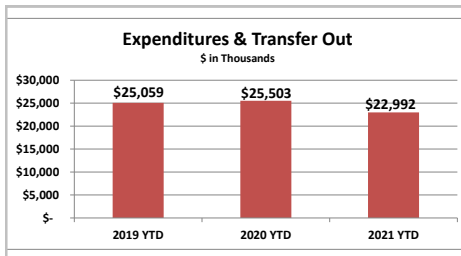
Quarterly Financial Report

March 31, 2021



Financial Section

General Fund



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	\$ 16,111,735	\$ 29,362,284	\$ 29,362,284	\$ 16,752,099	
Sales Tax	\$ 8,052,960	\$ 30,255,822	\$ 30,255,822	\$ 8,286,279	
Transient Guest Tax	\$ -	\$ -	\$ -	\$ -	
Motor Vehicle	\$ 427,326	\$ 2,680,377	\$ 2,680,377	\$ 411,335	
Licenses & Permits	\$ 245,122	\$ 1,768,584	\$ 1,768,584	\$ 385,381	
Intergovernmental	\$ 350,052	\$ 1,259,788	\$ 1,259,788	\$ 236,703	
Fees for Service	\$ 962,090	\$ 4,941,956	\$ 4,941,956	\$ 1,009,936	
Franchise Fees	\$ 3,656,192	\$ 14,542,645	\$ 14,542,645	\$ 3,607,106	
Municipal Court	\$ 582,468	\$ 2,485,500	\$ 2,485,500	\$ 475,898	
Special Assessments	\$ 96,372	\$ 285,000	\$ 285,000	\$ 85,736	
Miscellaneous	\$ 317,318	\$ 914,811	\$ 914,811	\$ 262,258	
PILOTS	\$ 2,059,316	\$ 7,831,098	\$ 7,831,098	\$ 2,095,843	
Total revenues & transfers in	\$ 32,860,952	\$ 96,327,864	\$ 96,327,864	\$ 33,608,574	
Expenditures and transfers out					
Personnel	19,915,974	76,463,616	76,463,646	17,147,732	
Contractual	4,936,733	16,477,286	16,421,587	5,448,477	
Commodities	616,929	2,970,930	2,970,930	471,821	
Other Payments	33,000	(171,413)	(171,413)	(97,350)	
Capital Outlay	-	557,613	557,613	20,850	
Total expenditures & transfers out	25,502,637	96,298,032	96,242,363	22,991,529	
Net change in cash balance	7,358,315	29,832	85,501	10,617,045	
Actual beginning cash balance	21,750,176	22,239,514	22,239,514	22,239,514	
Ending cash balance	29,108,491	22,269,346	22,325,015	32,856,559	

Quarterly Financial Report

March 31, 2021



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
					0% 50% 100%
City Council					
Personnel	81,244	311,378	311,378	79,578	<div></div>
Contractual	6,200	27,115	27,115	6,469	<div></div>
Commodities	890	1,200	1,200	224	<div></div>
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Council	88,335	339,693	339,693	86,271	<div></div>
Mayor					
Personnel	35,742	137,338	137,338	32,051	<div></div>
Contractual	13,862	29,603	29,603	13,037	<div></div>
Commodities	52	230	230	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Mayor	49,656	167,171	167,171	45,088	<div></div>
Executive					
Personnel	307,078	992,561	992,561	241,911	<div></div>
Contractual	47,340	311,284	311,284	59,601	<div></div>
Commodities	23,008	84,890	84,890	5,681	<div></div>
Other Payments	-	10,000	10,000	115	
Capital Outlay	-	10,513	10,513	-	
Total Executive	377,427	1,409,247	1,409,247	307,308	<div></div>
Finance					
Personnel	540,032	2,009,832	2,009,832	412,970	<div></div>
Contractual	75,251	384,416	384,416	160,530	<div></div>
Commodities	3,314	10,950	10,950	1,791	<div></div>
Other Payments	(15)	-	-	(30)	
Capital Outlay	-	-	-	-	
Total Finance	618,583	2,405,198	2,405,198	575,261	<div></div>
City Attorney					
Personnel	239,262	907,352	907,352	205,244	<div></div>
Contractual	32,417	187,686	187,686	26,957	<div></div>
Commodities	3,092	19,000	19,000	3,629	<div></div>
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Attorney	274,771	1,114,038	1,114,038	235,831	<div></div>

Quarterly Financial Report

March 31, 2021



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
					0% 50% 100%
Human Resources					
Personnel	260,570	818,470	818,470	208,585	<div></div>
Contractual	80,893	354,371	298,672	109,672	<div></div>
Commodities	2,282	17,020	17,020	3,298	<div></div>
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Human Resources	343,744	1,189,862	1,134,163	321,555	<div></div>
Municipal Court					
Personnel	324,056	1,317,501	1,317,501	296,287	<div></div>
Contractual	188,873	427,855	427,855	230,812	<div></div>
Commodities	1,183	10,214	10,214	1,923	<div></div>
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Municipal Court	514,112	1,755,570	1,755,570	529,022	<div></div>
Fire					
Personnel	6,921,477	26,478,773	26,478,773	6,187,321	<div></div>
Contractual	453,891	2,234,835	2,234,835	502,232	<div></div>
Commodities	133,015	728,200	728,200	119,934	<div></div>
Other Payments	-	195,539	195,539	-	
Capital Outlay	-	5,000	5,000	-	
Total Fire	7,508,383	29,642,346	29,642,346	6,809,486	<div></div>
Police					
Personnel	8,809,600	34,960,669	34,960,669	7,557,628	<div></div>
Contractual	1,329,307	4,224,309	4,224,309	1,481,585	<div></div>
Commodities	199,629	1,138,051	1,138,051	196,197	<div></div>
Other Payments	-	500	500	-	
Capital Outlay	-	536,000	536,000	20,850	<div></div>
Total Police	10,338,536	40,859,529	40,859,529	9,256,261	<div></div>
Public Works					
Personnel	1,138,391	4,124,064	4,124,064	851,877	<div></div>
Contractual	689,709	3,501,934	3,501,934	757,294	<div></div>
Commodities	185,669	636,065	636,065	71,243	<div></div>
Other Payments	(270,461)	(1,081,846)	(1,081,846)	(269,110)	<div></div>
Capital Outlay	-	6,100	6,100	-	
Total Public Works	1,743,307	7,186,317	7,186,317	1,411,304	<div></div>

Quarterly Financial Report

March 31, 2021



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
					0% 50% 100%
Parks and Recreation					
Personnel	-	-	-	-	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	175,026	629,894	629,894	118,352	
Capital Outlay	-	-	-	-	
Total Parks and Recreation	175,026	629,894	629,894	118,352	
Zoo					
Personnel	398,131	1,585,464	1,585,464	354,652	
Contractual	226,724	844,595	844,595	237,316	
Commodities	48,570	257,210	257,210	56,364	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Zoo	673,426	2,687,269	2,687,269	648,331	
Planning					
Personnel	515,093	2,217,198	2,217,198	479,037	
Contractual	125,802	437,312	437,312	114,840	
Commodities	6,462	25,800	25,800	3,890	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Planning	647,357	2,680,309	2,680,309	597,767	
Neighborhood Relations					
Personnel	345,298	1,403,046	1,403,046	240,591	
Contractual	244,105	715,902	715,902	105,010	
Commodities	9,762	42,000	42,000	7,646	
Other Payments	350	-	-	364	
Capital Outlay	-	-	-	-	
Total Neighborhood Relations	599,515	2,160,948	2,160,948	353,612	
Cemeteries					
Personnel	-	-	-	-	
Contractual	210,076	220,000	220,000	210,081	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Cemeteries	210,076	220,000	220,000	210,081	



General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
					0% 50% 100%
City Grants					
Personnel	-	-	-	-	
Contractual	62,802	424,566	424,566	144,325	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Grants	62,802	424,566	424,566	144,325	
Franchise Fee Program					
Personnel	-	-	-	-	
Contractual	30,000	30,000	30,000	-	
Commodities	-	100	100	-	
Other Payments	74,500	74,500	74,500	-	
Capital Outlay	-	-	-	-	
Total Franchise Fee Program	104,500	104,600	104,600	-	
Topeka Performing Arts Center					
Personnel	-	-	-	-	
Contractual	236,640	582,435	582,435	238,287	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Topeka Performign Arts Center	236,640	582,435	582,435	238,287	
Prisoner Care					
Personnel	-	-	-	-	
Contractual	129,052	700,000	700,000	39,924	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Prisoner Care	129,052	700,000	700,000	39,924	



General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

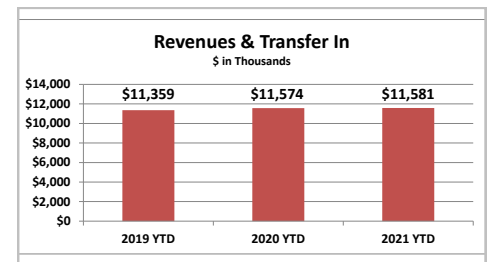
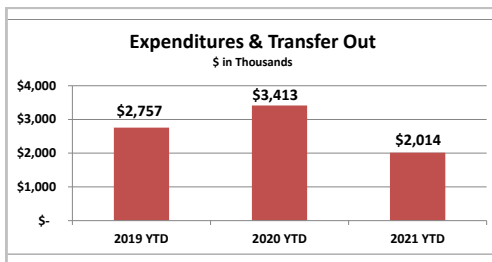
	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
					0% 50% 100%
Non-Departmental					
Personnel	-	(800,000)	(800,000)	-	
Contractual	753,789	839,071	839,071	1,010,505	
Commodities	-	-	-	-	
Other Payments	53,601	-	-	52,958	
Capital Outlay	-	-	-	-	
Total Non-Departmentals	807,389	39,071	39,071	1,063,463	
Personnel	19,915,974	76,463,646	76,463,646	17,147,731	
Contractual	4,936,733	16,477,286	16,421,587	5,448,477	
Commodities	616,929	2,970,930	2,970,930	471,821	
Other Payments	33,000	(171,413)	(171,413)	(97,351)	
Capital Outlay	-	557,613	557,613	20,850	
	25,502,637	96,298,062	96,242,363	22,991,528	



Financial Section

Debt Service Fund: 301

The debt service fund pays for the general obligation and revenue bonds, excluding utilities, that the City has incurred and pays them by levying taxes, special assessments, making transfers, and receiving STAR bond sales tax revenue.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	8,953,782	15,797,983	15,797,983	9,104,758	<div><div></div></div>
Sales Tax	27,093	80,639	80,639	22,741	<div><div></div></div>
Transient Guest Tax	-	-	-	-	<div><div></div></div>
Motor Vehicle	248,997	1,488,701	1,488,701	231,464	<div><div></div></div>
Licenses & Permits	-	-	-	-	<div><div></div></div>
Intergovernmental	69,975	270,000	270,000	60,244	<div><div></div></div>
Fees for Service	-	-	-	-	<div><div></div></div>
Franchise Fees	-	-	-	-	<div><div></div></div>
Municipal Court	-	-	-	-	<div><div></div></div>
Special Assessments	2,021,278	3,161,507	3,161,507	1,961,982	<div><div></div></div>
Miscellaneous	187,712	772,424	772,424	135,063	<div><div></div></div>
PILOTS	64,875	5,000	5,000	64,644	<div><div></div></div>
Total revenues & transfers in	11,573,711	21,576,254	21,576,254	11,580,896	<div><div></div></div>
Expenditures and transfers out					
Personnel	-	-	-	-	<div><div></div></div>
Contractual	1,500	198,000	198,000	18,400	<div><div></div></div>
Commodities	-	-	-	-	<div><div></div></div>
Other Payments	3,411,176	32,515,979	32,515,979	1,995,624	<div><div></div></div>
Capital Outlay	-	-	-	-	<div><div></div></div>
Total expenditures & transfers out	3,412,676	32,713,979	32,713,979	2,014,024	<div><div></div></div>
Net change in cash balance	8,161,035	(11,137,725)	(11,137,725)	9,566,872	
Actual beginning cash balance	11,461,267	14,332,539	14,332,539	14,332,539	
Ending cash balance	19,622,302	3,194,814	3,194,814	23,899,411	

Quarterly Financial Report

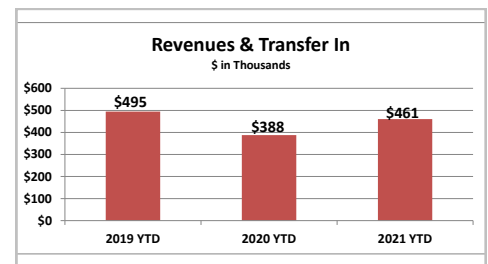
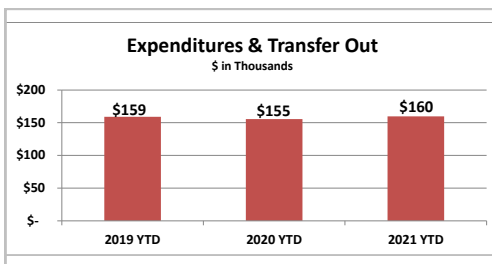
March 31, 2021



Financial Section

Special Liability Fund: 236

The special liability fund is utilized to defend the City in court for cases such as workers compensation suits and other claims against the City.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	371,609	784,213	784,213	447,150	<div><div></div></div>
Sales Tax	-	-	-	-	<div><div></div></div>
Transient Guest Tax	-	-	-	-	<div><div></div></div>
Motor Vehicle	13,487	61,392	61,392	10,387	<div><div></div></div>
Licenses & Permits	-	-	-	-	<div><div></div></div>
Intergovernmental	-	-	-	-	<div><div></div></div>
Fees for Service	-	-	-	-	<div><div></div></div>
Franchise Fees	-	-	-	-	<div><div></div></div>
Municipal Court	-	-	-	-	<div><div></div></div>
Special Assessments	-	-	-	-	<div><div></div></div>
Miscellaneous	-	-	-	-	<div><div></div></div>
PILOTS	2,680	2,000	2,000	3,178	<div><div></div></div>
Total revenues & transfers in	387,775	847,605	847,605	460,715	<div><div></div></div>
Expenditures and transfers out					
Personnel	120,666	579,952	579,952	121,814	<div><div></div></div>
Contractual	28,995	292,357	292,357	36,856	<div><div></div></div>
Commodities	534	5,000	5,000	593	<div><div></div></div>
Other Payments	5,258	2,020,000	2,020,000	502	<div><div></div></div>
Capital Outlay	-	-	-	-	<div><div></div></div>
Total expenditures & transfers out	155,453	2,897,310	2,897,310	159,766	<div><div></div></div>
Net change in cash balance	232,323	(2,049,705)	(2,049,705)	300,950	
Actual beginning cash balance	2,543,959	2,680,031	2,680,031	2,680,031	
Ending cash balance	2,776,282	630,326	630,326	2,980,981	

Quarterly Financial Report

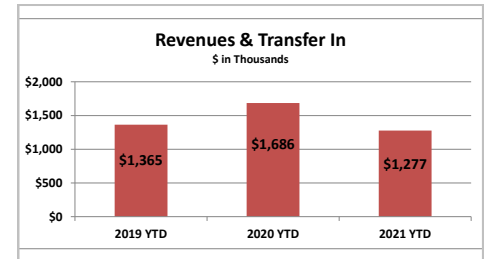
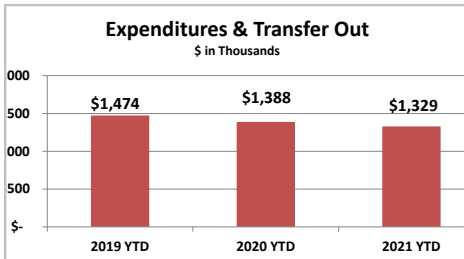
March 31, 2021



Financial Section

Special Highway Fund: 291

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.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	1,357,849	5,639,935	5,639,935	1,260,932	
Fees for Service	315,200	205,200	205,200	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	13,290	34,000	34,000	15,576	
PILOTS	-	-	-	-	
Total revenues & transfers in	1,686,339	5,879,135	5,879,135	1,276,508	
Expenditures and transfers out					0% 50% 100%
Personnel	835,563	3,726,736	3,726,736	777,332	
Contractual	383,770	1,789,362	1,789,362	438,847	
Commodities	130,047	705,499	705,499	112,332	
Other Payments	-	-	-	-	
Capital Outlay	38,700	225,500	225,500	-	
Total expenditures & transfers out	1,388,080	6,447,098	6,447,098	1,328,510	
Net change in cash balance	298,259	(567,963)	(567,963)	(52,002)	
Actual beginning cash balance	2,965,658	3,003,042	3,003,042	3,003,042	
Ending cash balance	3,263,917	2,435,079	2,435,079	2,951,040	

Quarterly Financial Report

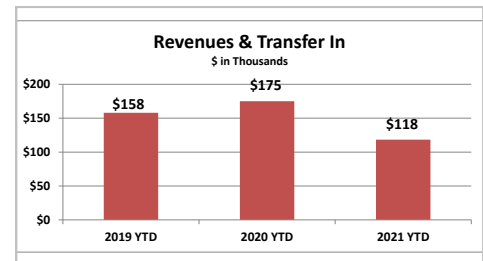
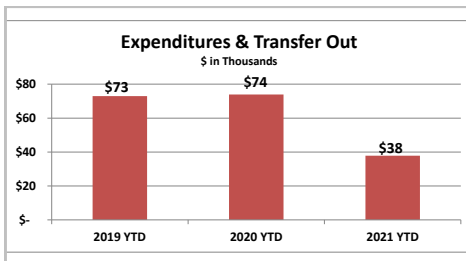
March 31, 2021



Financial Section

Special Alcohol Fund: 228

The special alcohol fund is collected and distributed in accordance with state statute K.S.A. 79-14a04. Revenues come from a 10% tax on the sale of liquor and must be spent towards drug and alcohol abuse programs.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

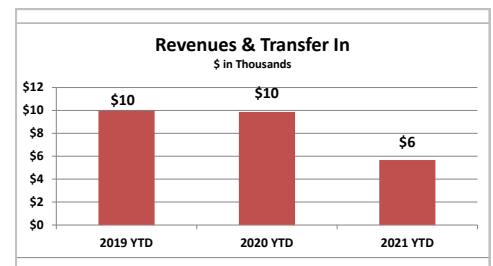
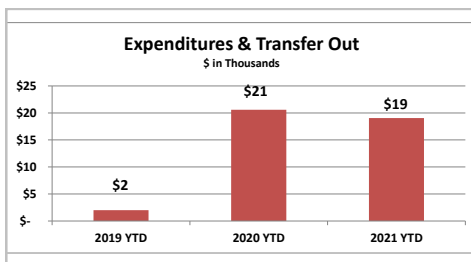
	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	175,026	671,000	671,000	118,352	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	175,026	671,000	671,000	118,352	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	73,909	671,000	671,000	37,825	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	73,909	671,000	671,000	37,825	
Net change in cash balance	101,117	-	-	80,526	
Actual beginning cash balance	257,128	118,038	118,038	118,038	
Ending cash balance	358,245	118,038	118,038	198,564	



Financial Section

Alcohol & Drug Safety Fund: 229

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.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	9,872	74,800	74,800	5,665	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	9,872	74,800	74,800	5,665	
Expenditures and transfers out					0% 50% 100%
Personnel	20,258	100,508	100,508	18,612	
Contractual	305	4,917	4,917	384	
Commodities	30	5,650	5,650	40	
Other Payments	-	243,676	243,676	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	20,593	354,751	354,751	19,035	
Net change in cash balance	(10,721)	(279,951)	(279,951)	(13,371)	
Actual beginning cash balance	297,897	243,640	243,640	243,640	
Ending cash balance	287,176	(36,311)	(36,311)	230,269	

Quarterly Financial Report

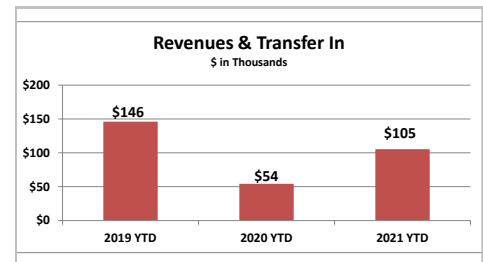
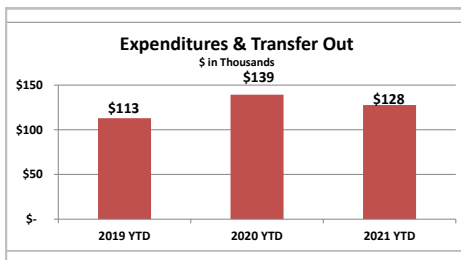
March 31, 2021



Financial Section

Law Enforcement Fund: 232

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.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

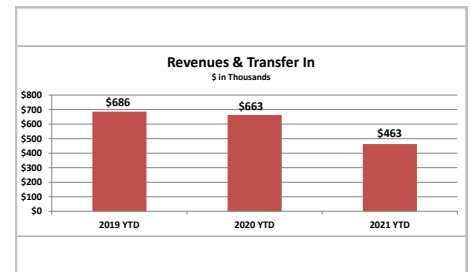
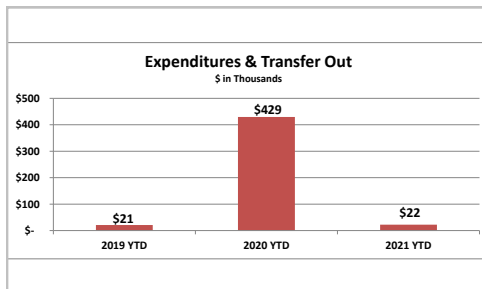
	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	3,000	14,500	14,500	4,000	
Intergovernmental	23	5,000	5,000	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	40,916	160,000	160,000	34,527	
Special Assessments	-	-	-	-	
Miscellaneous	10,251	50,000	50,000	66,920	
PILOTS	-	-	-	-	
Total revenues & transfers in	54,190	229,500	229,500	105,447	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	132,155	149,100	149,100	75,474	
Commodities	7,131	52,000	52,000	10,023	
Other Payments	-	489,821	489,821	42,130	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	139,285	690,921	690,921	127,627	
Net change in cash balance	(85,096)	(461,421)	(461,421)	(22,180)	
Actual beginning cash balance	1,741,420	1,577,812	1,577,812	1,577,812	
Ending cash balance	1,656,324	1,116,391	1,116,391	1,555,632	



Financial Section

Transient Guest Tax Fund: 271, 272, 273

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	662,610	3,164,057	3,164,057	462,583	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	662,610	3,164,057	3,164,057	462,583	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	429,265	2,050,331	2,050,331	22,472	
Commodities	-	-	-	-	
Other Payments	-	859,473	859,473	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	429,265	2,909,804	2,909,804	22,472	
Net change in cash balance	233,345	254,253	254,253	440,111	
Actual beginning cash balance	181,218	160,978	160,978	160,978	
Ending cash balance	414,563	415,231	415,231	601,089	

Quarterly Financial Report

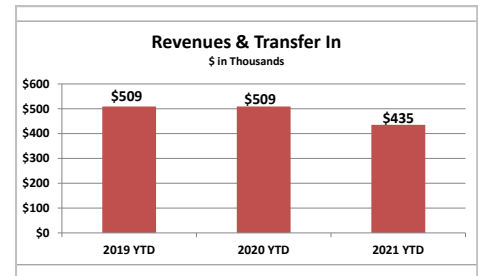
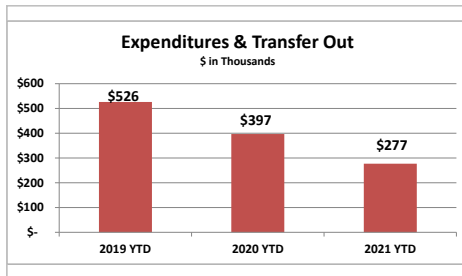
March 31, 2021



Financial Section

Retirement Reserve Fund: 286

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	507,938	1,872,136	1,872,136	429,489	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	1,041	-	-	5,458	
PILOTS	-	-	-	-	
Total revenues & transfers in	508,978	1,872,136	1,872,136	434,947	
Expenditures and transfers out					0% 50% 100%
Personnel	391,229	2,500,600	2,500,600	272,357	
Contractual	5,573	17,171	17,171	4,424	
Commodities	-	-	-	-	
Other Payments	-	605,719	605,719	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	396,802	3,123,490	3,123,490	276,781	
Net change in cash balance	112,176	(1,251,354)	(1,251,354)	158,166	
Actual beginning cash balance	3,045,450	3,010,323	3,010,323	3,010,323	
Ending cash balance	3,157,626	1,758,969	1,758,969	3,168,489	

Quarterly Financial Report

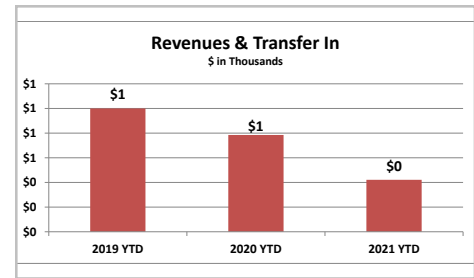
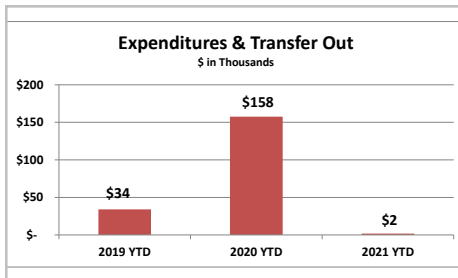
March 31, 2021



Financial Section

KP&F Equalization Fund: 287

The Kansas Police and Fire equalization fund provides for retirement of the KP&F liabilities and a reserve fund for any future 15% excess contribution liabilities.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	785	-	-	422	
PILOTS	-	-	-	-	
Total revenues & transfers in	785	-	-	422	
Expenditures and transfers out					0% 50% 100%
Personnel	157,520	369,596	369,596	1,766	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	157,520	369,596	369,596	1,766	
Net change in cash balance	(156,735)	(369,596)	(369,596)	(1,344)	
Actual beginning cash balance	402,464	194,564	194,564	194,564	
Ending cash balance	245,729	(175,032)	(175,032)	193,220	

Quarterly Financial Report

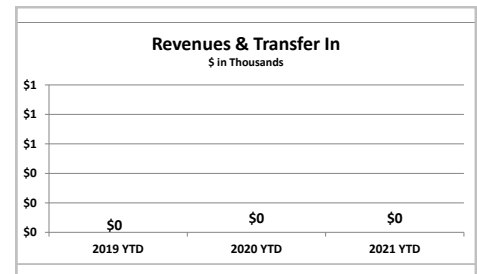
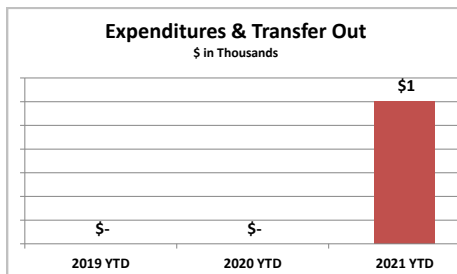
March 31, 2021



Financial Section

Neighborhood Revitalization Fund: 288

The fund provides for the redevelopment of designated revitalization areas and dilapidated structures.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-			-	
Sales Tax	-			-	
Transient Guest Tax	-			-	
Motor Vehicle	-			-	
Licenses & Permits	-			-	
Intergovernmental	-			-	
Fees for Service	-			-	
Franchise Fees	-			-	
Municipal Court	-			-	
Special Assessments	-			-	
Miscellaneous	-	-	-	-	
PILOTS	-			-	
Total revenues & transfers in	-	-	-	-	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	135,000	135,000	1,205	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	25,000	25,000	-	
Total expenditures & transfers out	-	160,000	160,000	1,205	
Net change in cash balance	-	(160,000)	(160,000)	(1,205)	
Actual beginning cash balance	385,431	243,136	243,136	243,136	
Ending cash balance	385,431	83,136	83,136	241,931	

Quarterly Financial Report

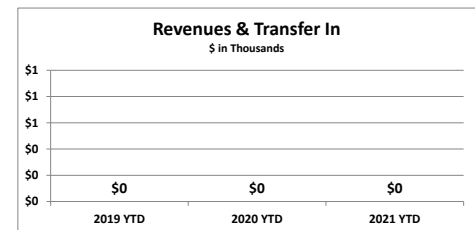
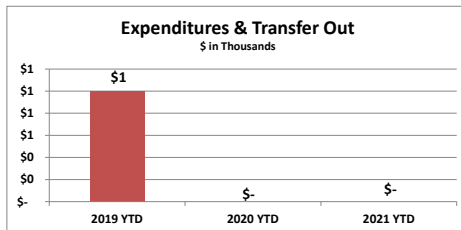
March 31, 2021



Financial Section

Historic Asset Fund: 289

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. The allocation from TGT expired in 2016 so the only funds spent will be carry over from prior year grants.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	-	-	-	-	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	12,930	12,930	-	
Commodities	-	-	-	-	
Other Payments	-	12,631	12,631	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	-	25,561	25,561	-	
Net change in cash balance	-	(25,561)	(25,561)	-	
Actual beginning cash balance	29,711	29,711	29,711	29,711	
Ending cash balance	29,711	4,150	4,150	29,711	

Quarterly Financial Report

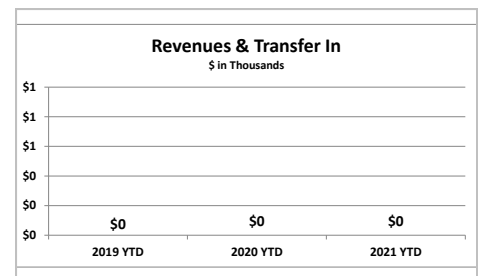
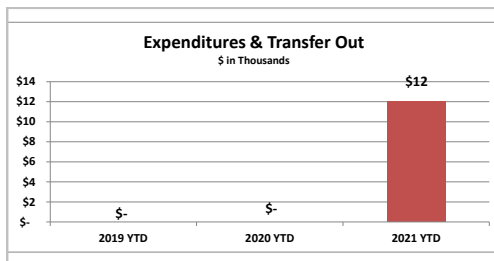
March 31, 2021



Financial Section

Countywide 1/2 Cent Sales Tax Fund: 290

This fund tracked sales tax being received from the state and transferred to the Joint Economic Development Organization (JEDO) for the funding for economic development and countywide infrastructure development as authorized by voters in August 2004 (Phase I). Collections ended in 2016 and the balance will be spent on priorities to be determined by the Governing Body.



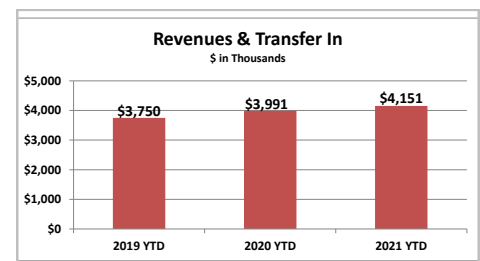
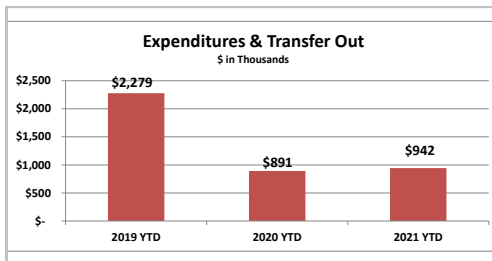
Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	-	-	-	-	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	3,300,000	3,300,000	12,000	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	-	3,300,000	3,300,000	12,000	
Net change in cash balance	-	(3,300,000)	(3,300,000)	(12,000)	
Actual beginning cash balance	4,110,305	364,290	364,290	364,290	
Ending cash balance	4,110,305	(2,935,710)	(2,935,710)	352,290	

Countywide 1/2 Cent Sales Tax Fund: 274, 275

This fund tracks sales tax being received from the state and transferred to the Joint Economic Development Organization (JEDO) to fund economic development and countywide infrastructure development as reauthorized by voters in 2014 (Phase II). Collections began in 2017 and this fund will receive sales tax and transfer to JEDO, in addition to receiving the funds back from JEDO to expend on funds as identified in the inter-local agreement and capital improvement plan.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	3,990,606	17,402,591	17,402,601	4,151,242	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	492,135	492,135	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	3,990,606	17,894,726	17,894,736	4,151,242	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	177,593	5,853,135	5,853,135	122,702	
Commodities	-	-	-	-	
Other Payments	713,150	12,982,738	12,982,738	819,342	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	890,743	18,835,873	18,835,873	942,044	
Net change in cash balance	3,099,863	(941,147)	(941,137)	3,209,198	
Actual beginning cash balance	6,806,629	11,661,987	11,661,987	11,661,987	
Ending cash balance	9,906,493	10,720,840	10,720,850	14,871,185	

Quarterly Financial Report

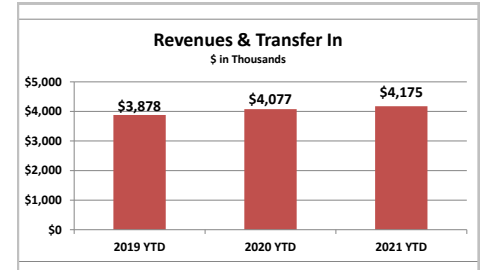
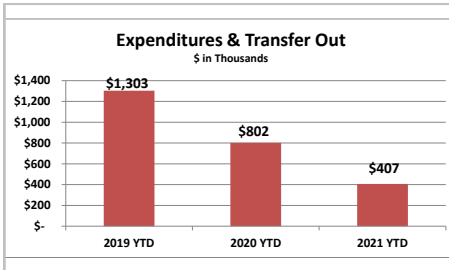
March 31, 2021



Financial Section

Citywide 1/2 Cent Sales Tax Fund: 292

The citywide 1/2 cent sales tax fund provides for collections for street improvements on existing streets. This report reflects actual dollars expended year to date and does not include encumbered funds.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

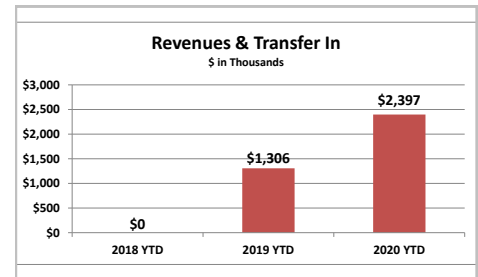
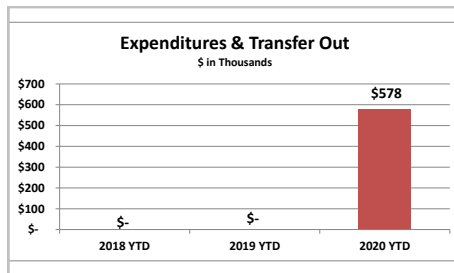
	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	4,026,480	15,029,175	15,029,175	4,143,140	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	50,879	60,300	60,300	31,746	
PILOTS	-	-	-	-	
Total revenues & transfers in	4,077,359	15,089,475	15,089,475	4,174,885	
Expenditures and transfers out					0% 50% 100%
Personnel	47,808	335,470	335,470	37,411	
Contractual	712,877	12,550,000	12,550,000	346,149	
Commodities	41,130	1,316,000	1,316,000	23,517	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	801,815	14,201,470	14,201,470	407,077	
Net change in cash balance	3,275,544	888,005	888,005	3,767,808	
Actual beginning cash balance	12,639,511	15,344,080	15,344,080	15,344,080	
Ending cash balance	15,915,055	16,232,085	16,232,085	19,111,888	



Financial Section

Federal Funds Exchange Fund: 276

A voluntary program that allows local agencies to trade all or part of its federal fund allocation in a specific federal fiscal year with 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.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019	2020		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts
Revenues & transfers in				
Ad Valorem Taxes	-	-	-	-
Sales Tax	-	-	-	-
Transient Guest Tax	-	-	-	-
Motor Vehicle	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	1,305,952	-	-	2,397,420
Fees for Service	-	-	-	-
Franchise Fees	-	-	-	-
Municipal Court	-	-	-	-
Special Assessments	-	-	-	-
Miscellaneous	-	-	-	-
PILOTS	-	-	-	-
Total revenues & transfers in	1,305,952	-	-	2,397,420
Expenditures and transfers out				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Payments	-	-	-	578,080
Capital Outlay	-	-	-	-
Total expenditures & transfers out	-	-	-	578,080
Net change in cash balance	1,305,952	-	-	1,819,340
Actual beginning cash balance	-	774,812	774,812	774,812
Ending cash balance	1,305,952	774,812	774,812	2,594,152

Quarterly Financial Report

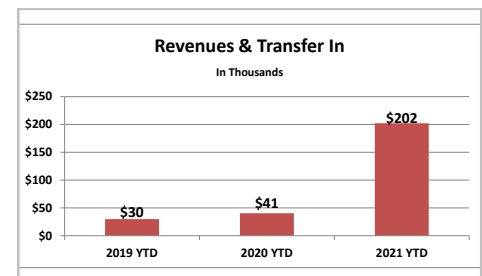
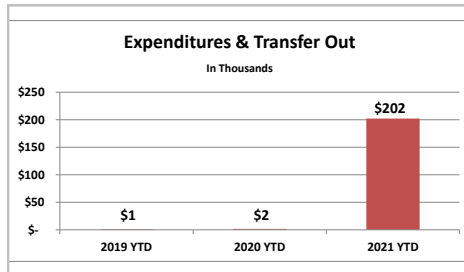
March 31, 2021



Financial Section

Tax Increment Financing Fund: 220, 402, 403

The Tax Increment Financing Fund was established to monitor the amount of property and sales taxes received for tax increment financing districts created for redevelopment of blighted areas.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

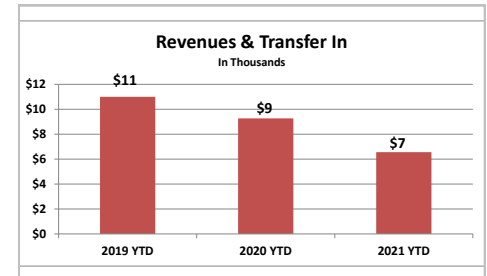
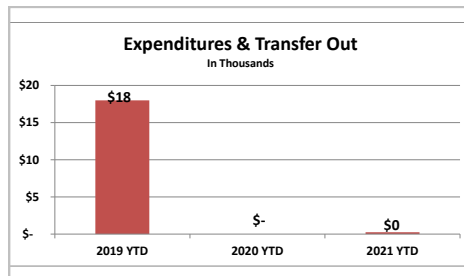
	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	40,502	250,000	250,000	202,137	
Sales Tax	-	500,000	500,000	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	40,502	750,000	750,000	202,137	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	-	-	4,009	
Commodities	-	-	-	-	
Other Payments	1,680	1,250,000	1,250,000	198,054	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	1,680	1,250,000	1,250,000	202,064	
Net change in cash balance	38,823	(500,000)	(500,000)	74	
Actual beginning cash balance	-	(74)	(74)	(74)	
Ending cash balance	38,823	(500,074)	(500,074)	(0)	



Financial Section

Court Technology Fund: 227

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	9,263	52,785	52,785	6,559	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	9,263	52,785	52,785	6,559	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	63,000	63,000	-	
Commodities	-	3,000	3,000	247	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	-	66,000	66,000	247	
Net change in cash balance	9,263	(13,215)	(13,215)	6,311	
Actual beginning cash balance	299,240	283,105	283,105	283,105	
Ending cash balance	308,503	269,890	269,890	289,416	

Quarterly Financial Report

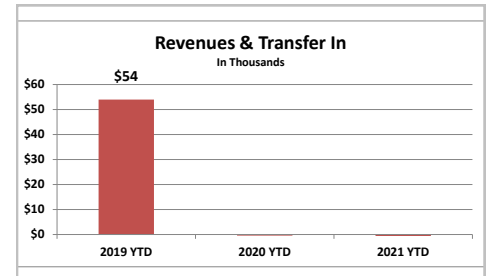
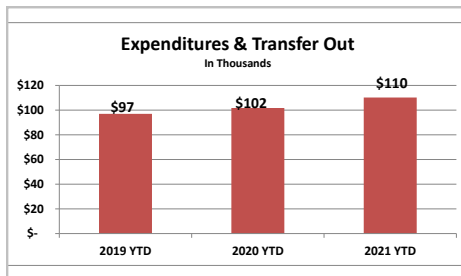
March 31, 2021



Financial Section

Downtown Improvement Fund: 216

The downtown improvement fund accounts for assessments that are levied against tenants within the downtown business improvement district to provide for improvements and promotion of the downtown business area.



Schedule of Budgetary Accounts - Budgetary Basis

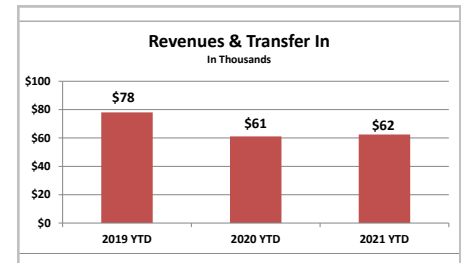
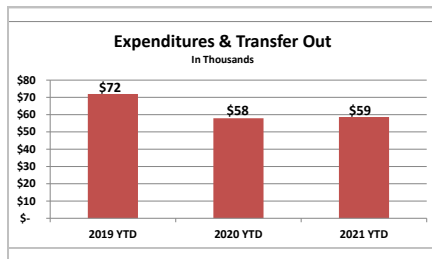
For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	(446)	209,000	209,000	(4,655)	
Miscellaneous	-	93,130	93,130	(1)	
PILOTS	-	-	-	-	
Total revenues & transfers in	(446)	302,130	302,130	(4,655)	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	101,706	209,000	209,000	110,161	
Commodities	-	-	-	-	
Other Payments	-	93,130	93,130	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	101,706	302,130	302,130	110,161	
Net change in cash balance	(102,152)	-	-	(114,816)	
Actual beginning cash balance	105,881	162,105	162,105	162,105	
Ending cash balance	3,729	162,105	162,105	47,289	



Tourism Business Improvement Fund: 217

The tourism 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.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	61,070	480,000	480,000	62,492	
Miscellaneous	-	20,000	20,000	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	61,070	500,000	500,000	62,492	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	57,904	470,400	470,400	58,655	
Commodities	-	-	-	-	
Other Payments	-	20,000	20,000	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	57,904	490,400	490,400	58,655	
Net change in cash balance	3,166	9,600	9,600	3,837	
Actual beginning cash balance	2,043	23,039	23,039	23,039	
Ending cash balance	5,209	32,639	32,639	26,876	

Quarterly Financial Report

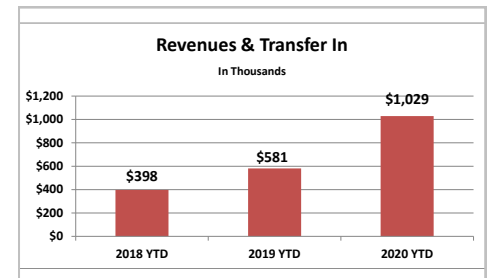
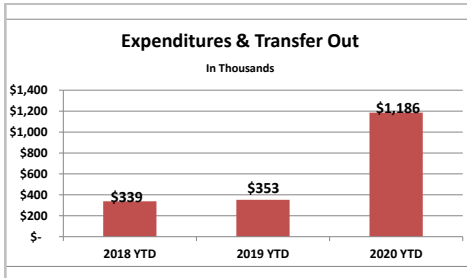
March 31, 2021



Financial Section

Community Improvement District Fund: 294, 295, 296, 297, 298, 400, 401

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019	2020			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	581,373	1,360,000	1,360,000	1,028,878	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	581,373	1,360,000	1,360,000	1,028,878	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	9,392	-	-	18,252	
Commodities	-	-	-	-	
Other Payments	343,718	1,360,000	1,360,000	1,167,692	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	353,109	1,360,000	1,360,000	1,185,944	
Net change in cash balance	228,263	-	-	(157,066)	
Actual beginning cash balance	136,741	-	-	365,005	
Ending cash balance	365,005	-	-	207,938	

Quarterly Financial Report

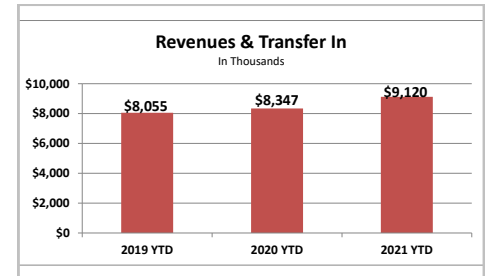
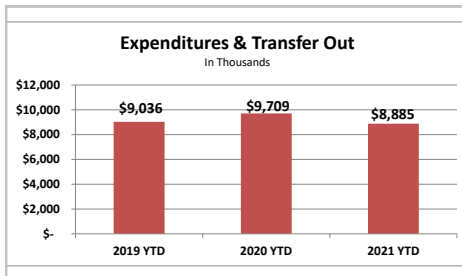
March 31, 2021



Financial Section

Water: 621

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	7,890,661	39,215,460	39,215,460	8,664,617	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	456,055	1,420,340	1,420,340	455,523	
PILOTS	-	-	-	-	
Total revenues & transfers in	8,346,716	40,635,800	40,635,800	9,120,140	
Expenditures and transfers out					0% 50% 100%
Personnel	2,295,807	9,559,204	9,559,204	1,882,559	
Contractual	2,502,664	11,026,103	11,026,103	2,688,295	
Commodities	2,212,576	6,666,365	6,666,365	1,609,182	
Other Payments	2,698,428	12,549,587	12,549,587	2,645,795	
Capital Outlay	-	400,000	400,000	59,366	
Total expenditures & transfers out	9,709,475	40,201,258	40,201,258	8,885,198	
Net change in cash balance	(1,362,759)	434,542	434,542	234,942	
Actual beginning cash balance	11,481,815	16,874,392	16,874,392	16,874,392	
Ending cash balance	10,119,056	17,308,934	17,308,934	17,109,334	

Quarterly Financial Report

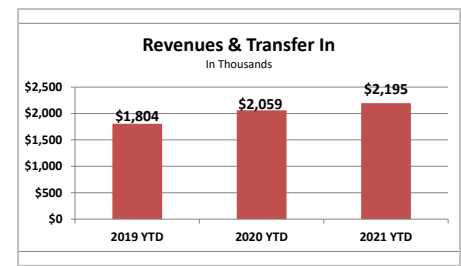
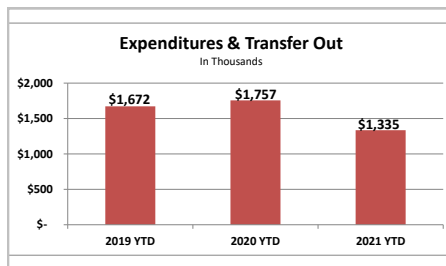
March 31, 2021



Financial Section

Stormwater: 623

The stormwater fund supports all stormwater operations throughout the City. Charges for services serve as the primary revenue for the stormwater fund and expenses are utilized for operations and capital improvement projects.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	2,017,713	8,562,700	8,562,700	2,167,851	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	41,362	64,800	64,800	26,752	
PILOTS	-	-	-	-	
Total revenues & transfers in	2,059,075	8,627,500	8,627,500	2,194,603	
Expenditures and transfers out					0% 50% 100%
Personnel	394,538	1,688,667	1,688,667	337,026	
Contractual	594,825	3,161,338	3,161,338	591,604	
Commodities	174,858	351,995	351,995	40,813	
Other Payments	592,776	3,266,329	3,266,329	365,157	
Capital Outlay	-	300,000	300,000	-	
Total expenditures & transfers out	1,756,998	8,768,329	8,768,329	1,334,599	
Net change in cash balance	302,078	(140,829)	(140,829)	860,004	
Actual beginning cash balance	2,976,645	5,826,125	5,826,125	5,826,125	
Ending cash balance	3,278,723	5,685,296	5,685,296	6,686,129	

Quarterly Financial Report

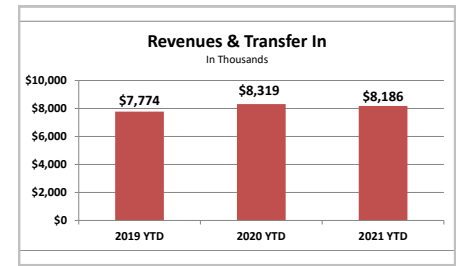
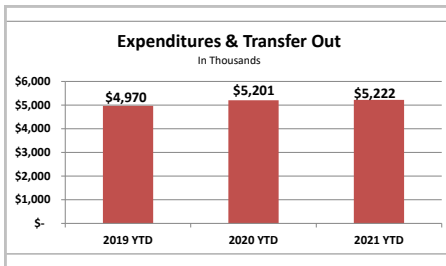
March 31, 2021



Financial Section

Wastewater: 625

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	24,546	126,000	126,000	4,453	
Intergovernmental	-	-	-	-	
Fees for Service	8,064,229	36,220,400	36,220,400	7,987,210	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	42,574	40,000	40,000	34,641	
Miscellaneous	187,573	348,100	348,100	159,673	
PILOTS	-	-	-	-	
Total revenues & transfers in	8,318,922	36,734,500	36,734,500	8,185,976	
Expenditures and transfers out					0% 50% 100%
Personnel	1,415,653	5,456,419	5,456,419	1,332,058	
Contractual	2,381,726	10,425,085	10,425,085	2,175,331	
Commodities	465,418	1,327,956	1,327,956	326,803	
Other Payments	811,368	20,888,397	20,888,397	1,388,045	
Capital Outlay	127,202	300,000	300,000	-	
Total expenditures & transfers out	5,201,366	38,397,857	38,397,857	5,222,238	
Net change in cash balance	3,117,556	(1,663,357)	(1,663,357)	2,963,739	
Actual beginning cash balance	17,978,568	25,242,392	25,242,392	25,242,392	
Ending cash balance	21,096,124	23,579,035	23,579,035	28,206,131	

Quarterly Financial Report

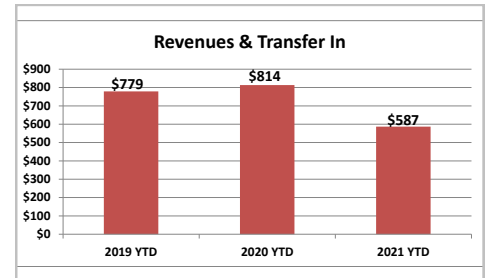
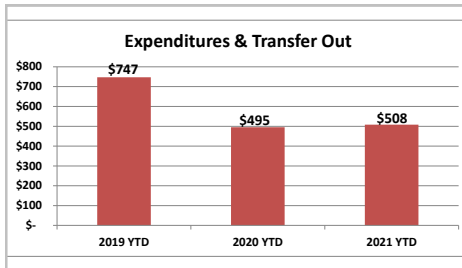
March 31, 2021



Financial Section

Parking Fund: 601

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	759,526	2,699,493	2,699,493	522,892	
Franchise Fees	-	-	-	-	
Municipal Court	29,662	183,287	183,287	41,230	
Special Assessments	-	-	-	-	
Miscellaneous	24,318	16,375	16,375	22,493	
PILOTS	-	-	-	-	
Total revenues & transfers in	813,507	2,899,155	2,899,155	586,615	
Expenditures and transfers out					0% 50% 100%
Personnel	163,394	682,867	682,867	133,534	
Contractual	214,378	1,333,031	1,333,031	257,590	
Commodities	4,852	52,892	52,892	7,627	
Other Payments	112,491	672,630	672,630	102,530	
Capital Outlay	-	1,319,622	1,319,622	6,910	
Total expenditures & transfers out	495,115	4,061,042	4,061,042	508,191	
Net change in cash balance	318,392	(1,161,887)	(1,161,887)	78,425	
Actual beginning cash balance	2,596,254	2,397,627	2,397,627	2,397,627	
Ending cash balance	2,914,646	1,235,740	1,235,740	2,476,052	

Quarterly Financial Report

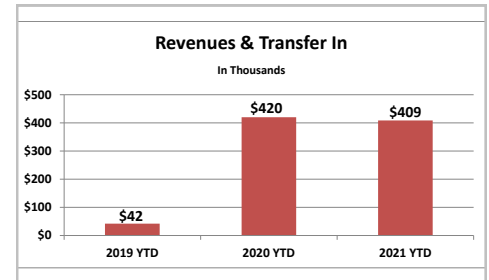
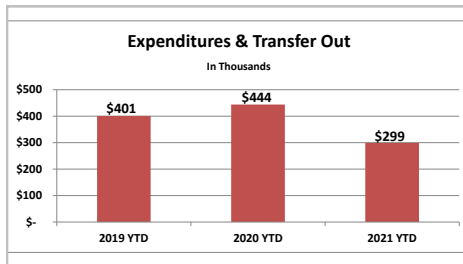
March 31, 2021



Financial Section

Facilities Fund: 615

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	408,734	1,634,931	1,634,931	408,735	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	11,425	-	-	58	
PILOTS	-	-	-	-	
Total revenues & transfers in	420,159	1,634,931	1,634,931	408,793	
Expenditures and transfers out					0% 50% 100%
Personnel	244,931	970,956	970,956	175,201	
Contractual	120,393	470,704	470,704	106,420	
Commodities	24,256	223,200	223,200	24,470	
Other Payments	(10,925)	103,620	103,620	(7,079)	
Capital Outlay	65,506	-	-	-	
Total expenditures & transfers out	444,161	1,768,480	1,768,480	299,012	
Net change in cash balance	(24,001)	(133,549)	(133,549)	109,781	
Actual beginning cash balance	295,231	267,966	267,966	267,966	
Ending cash balance	271,230	134,417	134,417	377,747	

Quarterly Financial Report

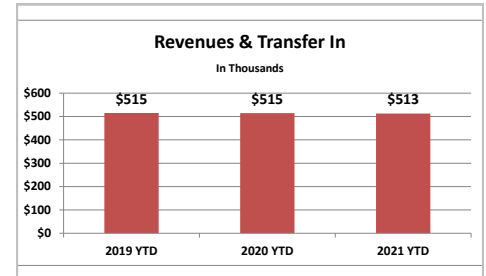
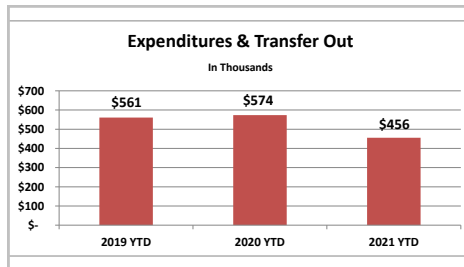
March 31, 2021



Financial Section

Fleet Fund: 614

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	512,373	2,050,000	2,050,000	512,500	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	2,327	900,000	900,000	94	
PILOTS	-	-	-	-	
Total revenues & transfers in	514,700	2,950,000	2,950,000	512,594	
Expenditures and transfers out					0% 50% 100%
Personnel	415,662	1,628,113	1,628,113	324,941	
Contractual	83,128	347,850	347,850	72,294	
Commodities	15,608	64,581	64,581	16,026	
Other Payments	59,268	-	-	42,645	
Capital Outlay	-	900,000	900,000	-	
Total expenditures & transfers out	573,665	2,940,544	2,940,544	455,905	
Net change in cash balance	(58,966)	9,456	9,456	56,689	
Actual beginning cash balance	1,991,671	1,151,867	1,151,867	1,151,867	
Ending cash balance	1,932,705	1,161,323	1,161,323	1,208,556	

Quarterly Financial Report

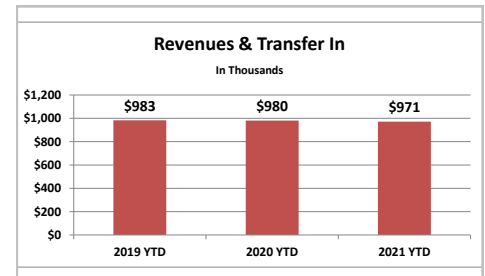
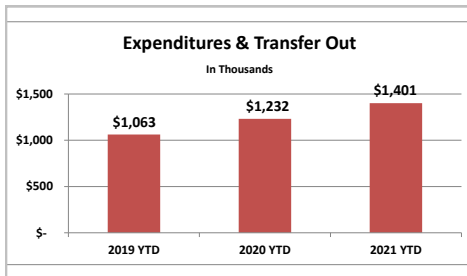
March 31, 2021



Financial Section

IT Fund: 613

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	980,262	3,854,066	3,854,066	971,427	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	980,262	3,854,066	3,854,066	971,427	
Expenditures and transfers out					0% 50% 100%
Personnel	444,508	1,619,939	1,619,939	381,682	
Contractual	782,496	2,109,865	2,109,865	1,004,139	
Commodities	5,136	161,995	161,995	15,330	
Other Payments	-	-	-	-	
Capital Outlay	-	270,000	270,000	-	
Total expenditures & transfers out	1,232,140	4,161,799	4,161,799	1,401,152	
Net change in cash balance	(251,878)	(307,733)	(307,733)	(429,725)	
Actual beginning cash balance	1,098,109	982,942	982,942	982,942	
Ending cash balance	846,231	675,209	675,209	553,217	

Quarterly Financial Report

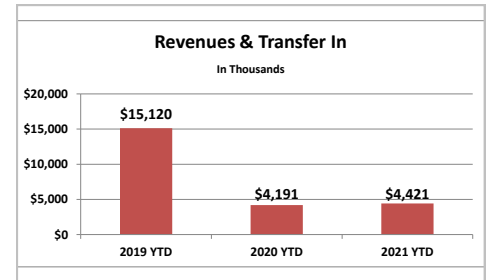
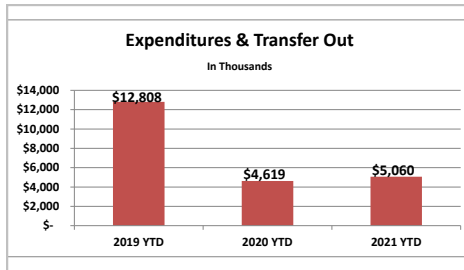
March 31, 2021



Financial Section

Risk Funds: 640, 641, 642, 643, 644

The risk funds are the workers compensation fund, health insurance fund, property insurance fund, risk reserve, and the unemployment insurance fund.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	4,133,362	19,751,584	19,751,584	4,356,125	22.05%
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	58,114	87,080	87,080	65,218	74.89%
PILOTS	-	-	-	-	
Total revenues & transfers in	4,191,476	19,838,664	19,838,664	4,421,344	22%
Expenditures and transfers out					
Personnel	35,950	294,091	294,091	30,280	10.30%
Contractual	2,651,309	6,765,338	6,765,338	2,434,228	35.98%
Commodities	1	3,300	3,300	107	3.24%
Other Payments	1,931,626	14,151,267	14,151,267	2,595,240	18.34%
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	4,618,886	21,213,996	21,213,996	5,059,855	24%
Net change in cash balance	(427,410)	(1,375,333)	(1,375,333)	(638,511)	
Actual beginning cash balance	12,819,027			15,493,507	
Ending cash balance	12,391,616	-	-	14,854,996	

Quarterly Financial Report

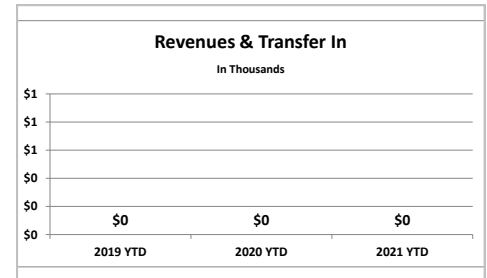
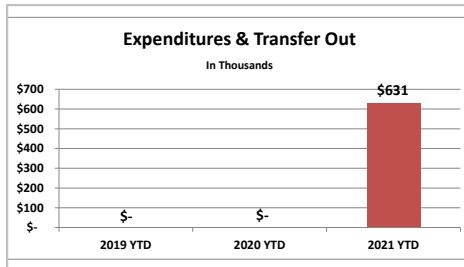
March 31, 2021



Financial Section

Public Health Emergency Response: 720

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 .



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021					
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget		
Revenues & transfers in					0%	50%	100%
Ad Valorem Taxes	-	-	-	-			
Sales Tax	-	-	-	-			
Transient Guest Tax	-	-	-	-			
Motor Vehicle	-	-	-	-			
Licenses & Permits	-	-	-	-			
Intergovernmental	-	-	-	-			
Fees for Service	-	-	-	-			
Franchise Fees	-	-	-	-			
Municipal Court	-	-	-	-			
Special Assessments	-	-	-	-			
Miscellaneous	-	-	-	-			
PILOTS	-	-	-	-			
Total revenues & transfers in	-	-	-	-			
Expenditures and transfers out					0%	50%	100%
Personnel	-	-	-	-			
Contractual	-	-	-	578,519			
Commodities	-	-	-	52,554			
Other Payments	-	-	-	-			
Capital Outlay	-	-	-	-			
Total expenditures & transfers out	-	-	-	631,073			
Net change in cash balance	-	-	-	(631,073)			
Actual beginning cash balance	-	6,212,230	6,212,230	6,212,230			
Ending cash balance	-	6,212,230	6,212,230	5,581,157			

Quarterly Financial Report

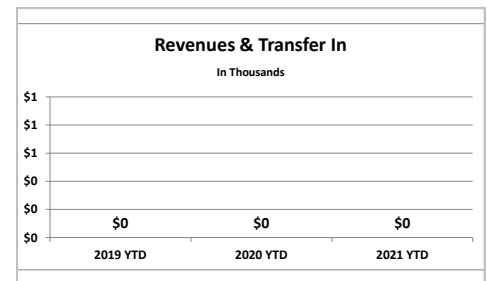
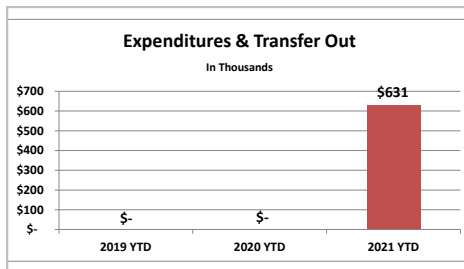
March 31, 2021



Financial Section

Affordable Housing Trust: 299

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



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020	2021					
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget		
Revenues & transfers in					0%	50%	100%
Ad Valorem Taxes	-	-	-	-			
Sales Tax	-	-	-	-			
Transient Guest Tax	-	-	-	-			
Motor Vehicle	-	-	-	-			
Licenses & Permits	-	-	-	-			
Intergovernmental	-	-	-	-			
Fees for Service	-	-	-	-			
Franchise Fees	-	-	-	-			
Municipal Court	-	-	-	-			
Special Assessments	-	-	-	-			
Miscellaneous	-	-	-	600			
PILOTS	-	-	-	-			
Total revenues & transfers in	-	-	-	600			
Expenditures and transfers out					0%	50%	100%
Personnel	-	-	-	-			
Contractual	-	-	-	-			
Commodities	-	-	-	-			
Other Payments	-	-	-	-			
Capital Outlay	-	-	-	-			
Total expenditures & transfers out	-	-	-	-			
Net change in cash balance	-	-	-	600			
Actual beginning cash balance	500,000	500,000	500,000	500,000			
Ending cash balance	500,000	500,000	500,000	500,600			



Financial Section

Investments

Investment Data as of March 31, 2021

Pooled Cash & Investments

Type of Investment	Guidelines		Actual %	Invested Value	Yield to Maturity
	Minimum	Maximum			
Bank Certificates of Deposit	0%	100%	23%	\$ 57,682,129	0.90
US Treasuries	0%	100%	6%	\$ 14,099,868	2.00
US Agencies	0%	100%	57%	\$ 146,489,835	0.60
Repurchase Agreements	0%	50%	-	-	
Municipal Investment Pool	0%	30%	0%	\$ 52,227	0.00
Municipal Refunding Bonds	0%	100%	-	\$ -	
Kansas General Obligation Bonds with credit below A3 or A-	0%	5%	-	-	
Kansas General Obligation Bonds with credit of A3 or A- higher	0%	30%	5%	\$ 12,492,193	2.20
General Checking	0%	100%	10%	\$ 25,099,562	
Subtotal of Investments				\$ 255,915,815	1.14
Total Portfolio Balance				\$ 255,915,815	
Duration of investments (expressed in years)					0.61

Quarterly Financial Report

March 31, 2021



Financial Section

Debt

City of Topeka Kansas | Monthly Debt Report for March 2021

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2021	Outstanding as of March 31, 2021
Governmental General Obligation Bonds		General Obligation bonds are backed by the full faith and guarantee of the Governing Body to appropriate funding on an annual basis, they generally have lower rates because they are backed by the taxing authority of the Governing Body.							
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.500 - 5.000	52,809,613	2/15 & 8/15	8/15	35,775,207	35,775,207
2016A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	19,187,018	2/15 & 8/15	8/15	13,530,879	13,530,879
2016B	General Obligation Bonds	Tax-Exempt	09/13/16	2.500 - 5.000	22,705,000	2/15 & 8/15	8/15	16,995,000	16,995,000
2017A	General Obligation Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	28,490,000	2/15 & 8/15	8/15	17,440,000	17,440,000
2018A	General Obligation Bonds	Tax-Exempt	09/04/18	3.000 - 5.000	7,225,000	2/15 & 8/15	8/15	6,490,000	6,490,000
2018B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/04/18	3.000 - 3.250	5,285,000	2/15 & 8/15	8/15	4,765,000	4,765,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	37,090,000	2/15 & 8/15	8/15	32,725,976	32,725,976
2019B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/10/19	2.000 - 4.000	1,440,000	2/15 & 8/15	8/15	1,360,000	1,360,000
2020A	General Obligation Bonds	Tax-Exempt	08/18/20	1.000 - 3.500	14,110,000	2/15 & 8/15	8/15	14,110,000	14,110,000
Subtotal Governmental G.O. Bonds								143,192,062	143,192,062
Business-type General Obligation Bonds		Business type General Obligation bonds are offset by revenues derived, as in this case parking fees, however in the failure of those fees to raise enough revenue they are still backed by the taxing authority of the Governing Body.							
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.500 - 5.000	2,455,387	2/15 & 8/15	8/15	1,364,793	1,364,793
2016A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	1,119,121	1,119,121
2017A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	4,425,000	4,425,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	477,322	477,322
Subtotal Business-type G.O. Bonds								7,386,236	7,386,236
Other General Obligation Bonds (See Footnotes)		TIF and STAR bonds are also offset by revenues derived from property and sales tax, however in the failure of those fees to raise enough revenue they are backed by the taxing authority of the Governing Body.							
2011A	Full Faith and Credit STAR Bonds (Heartland Pa	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	4,160,000	4,160,000 ¹
2016A	Full Faith and Credit Tax Increment Refunding B	Tax-Exempt	05/19/16	2.000 - 2.000	4,430,000	2/15 & 8/15	8/15	2,610,000	2,610,000 ²
Subtotal Other General Obligation Bonds								6,770,000	6,770,000
TOTAL GENERAL OBLIGATION BONDS								\$ 157,348,298	\$ 157,348,298

Quarterly Financial Report

March 31, 2021



Financial Section

Debt

City of Topeka Kansas | Monthly Debt Report for March 2021

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2021	Outstanding as of March 31, 2021
Governmental General Obligation Bonds		General Obligation bonds are backed by the full faith and guarantee of the Governing Body to appropriate funding on an annual basis, they generally have lower rates because they are backed by the taxing authority of the Governing Body.							
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.500 - 5.000	52,809,613	2/15 & 8/15	8/15	35,775,207	35,775,207
2016A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	19,187,018	2/15 & 8/15	8/15	13,530,879	13,530,879
2016B	General Obligation Bonds	Tax-Exempt	09/13/16	2.500 - 5.000	22,705,000	2/15 & 8/15	8/15	16,995,000	16,995,000
2017A	General Obligation Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	28,490,000	2/15 & 8/15	8/15	17,440,000	17,440,000
2018A	General Obligation Bonds	Tax-Exempt	09/04/18	3.000 - 5.000	7,225,000	2/15 & 8/15	8/15	6,490,000	6,490,000
2018B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/04/18	3.000 - 3.250	5,285,000	2/15 & 8/15	8/15	4,765,000	4,765,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	37,090,000	2/15 & 8/15	8/15	32,725,976	32,725,976
2019B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/10/19	2.000 - 4.000	1,440,000	2/15 & 8/15	8/15	1,360,000	1,360,000
2020A	General Obligation Bonds	Tax-Exempt	08/18/20	1.000 - 3.500	14,110,000	2/15 & 8/15	8/15	14,110,000	14,110,000
Subtotal Governmental G.O. Bonds								143,192,062	143,192,062
Business-type General Obligation Bonds		Business type General Obligation bonds are offset by revenues derived, as in this case parking fees, however in the failure of those fees to raise enough revenue they are still backed by the taxing authority of the Governing Body.							
2015A	General Obligation Bonds	Tax-Exempt	09/15/15	2.500 - 5.000	2,455,387	2/15 & 8/15	8/15	1,364,793	1,364,793
2016A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	1,119,121	1,119,121
2017A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	4,425,000	4,425,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	477,322	477,322
Subtotal Business-type G.O. Bonds								7,386,236	7,386,236
Other General Obligation Bonds (See Footnotes)		TIF and STAR bonds are also offset by revenues derived from property and sales tax, however in the failure of those fees to raise enough revenue they are backed by the taxing authority of the Governing Body.							
2011A	Full Faith and Credit STAR Bonds (Heartland Pa	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	4,160,000	4,160,000
2016A	Full Faith and Credit Tax Increment Refunding B	Tax-Exempt	05/19/16	2.000 - 2.000	4,430,000	2/15 & 8/15	8/15	2,610,000	2,610,000
Subtotal Other General Obligation Bonds								6,770,000	6,770,000
TOTAL GENERAL OBLIGATION BONDS								\$ 157,348,298	\$ 157,348,298

Note: In March 2021 the City issued Series 2021A General Obligation Bonds for \$35,070,000 and Series 2021B General Obligation Bonds for \$2,735,000, which closed on 4/7/2021 and will be reflected on the next quarterly report.



Vendor Diversity Report



Vendor Diversity Report

Invoice Date From 01/01/2021 Invoice Date To 03/31/2021

NOTE: Report contains both Active and Inactive Vendors

	1,974	13,814,625.89
AFRIC	2	22,123.35
FEM	229	1,425,044.22
HISP	23	76,377.12
MIN	11	3,973.34
NONE	1,018	2,925,447.71
OTHER	2,452	16,278,937.81
SMALL	1,155	5,908,828.39
Total Number of Invoices	6,864	Total Invoice Amount \$40,455,357.83

Quarterly Financial Report

March 31, 2021



Financial Section

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 Balance 1/1/2021	Receipts	Disbursements	Cash Balance	Liabilities and Encumbrances	Unencumbered Ending Cash Balance 3/31/2021
GENERAL	101	19,728,033.44	30,995,157.47	22,065,236.76	28,657,954.15	1,472,314.12	27,185,640.03
DOWNTOWN BUS IMPROV DIST	216	139,231.60	4,210.72	110,160.91	33,281.41	1,581.23	31,700.18
TOPEKA TOURISM BID	217	49,144.91	62,491.56	58,654.96	52,981.51	-	52,981.51
TIF (TX INCREM FIN) COLLEGE HL	220	-	1,668.20	1,668.20	-	-	0.00
COURT TECHNOLOGY FUND	227	283,104.59	6,558.63	247.48	289,415.74	18,991.00	270,424.74
SPECIAL ALCOHOL PROGRAM	228	160,298.85	118,351.68	83,008.95	195,641.58	-	195,641.58
ALCOHOL & DRUG SAFETY	229	247,043.36	5,684.84	19,055.35	233,672.85	-	233,672.85
GENERAL IMPROVEMENT	230	-	-	-	-	-	0.00
PARKLAND ACQUISITIONS	231	5,325.00	7,671.00	7,332.00	5,664.00	-	5,664.00
LAW ENFORCEMENT	232	1,576,457.07	105,474.29	127,654.60	1,554,276.76	44,479.13	1,509,797.63
SPECIAL LIABILITY EXP	236	2,698,173.53	460,715.21	155,668.70	3,003,220.04	48,933.88	2,954,286.16
PARKS & RECREATION (OLD FUND)	265	-	-	-	-	-	0.00
ZOO (OLD FUND)	268	-	-	-	-	-	0.00
GOLF COURSE IMPR RES FUND	269	-	-	-	-	-	0.00
TRANSIENT GUEST TAX	271	52,113.98	322,583.47	32,258.35	342,439.10	-	342,439.10
TGT - SUNFLOWER SOCCER	272	50,901.70	66,265.76	-	117,167.46	-	117,167.46
TRANSIENT GUEST TAX (NEW)	273	(6,555.23)	64,516.69	13,255.00	44,706.46	32,385.40	12,321.06
.50% Sales Tax (State to JEDO)	274	848,776.71	2,495,590.08	2,495,590.08	848,776.71	-	848,776.71
0.5% SALES TAX (JEDO PROJ)	275	11,209,668.59	1,655,652.03	122,702.38	12,742,618.24	146,069.72	12,596,548.52
FEDERAL FUNDS EXCHANGE	276	2,593,652.22	-	17.00	2,593,635.22	3,201.00	2,590,434.22
EMPLOYEE SEPARATION BENEFIT	284	-	-	-	-	-	0.00
UNSAFE STRUCTURES (OLD FUND)	285	-	-	-	-	-	0.00
RETIREMENT RESERVE	286	3,001,311.45	182,382.47	19,923.96	3,163,769.96	-	3,163,769.96
K P & F RATE EQUALIZATION	287	245,856.47	421.81	1,766.07	244,512.21	-	244,512.21
NEIGHBORHOOD REVIT FUND	288	243,136.07	-	1,205.43	241,930.64	-	241,930.64
HISTORIC ASSET TOURISM	289	23,283.10	-	-	23,283.10	-	23,283.10
.50% SALES TAX FUND	290	364,289.96	-	12,000.00	352,289.96	290,241.66	62,048.30
SPECIAL STREET REPAIR	291	2,335,407.02	1,274,827.49	1,231,289.91	2,378,944.60	65,932.56	2,313,012.04
SALES TAX STREET MAINT	292	14,647,808.62	4,174,885.16	420,582.23	18,402,111.55	4,752,372.49	13,649,739.06
TIF (TX INCREM FIN) EASTGATE	293	-	-	-	-	-	0.00
CID - HOLLIDAY SQUARE	294	12,116.56	30,609.96	30,609.96	12,116.56	-	12,116.56
CID - 12TH & WANAMAKER	295	24,196.64	84,850.04	84,850.04	24,196.64	-	24,196.64
CID - Cyrus Hotel	296	5,716.22	19,126.80	6,016.01	18,827.01	-	18,827.01
CID - SE 29TH	297	5,760.79	19,474.25	19,474.25	5,760.79	-	5,760.79
WHEATFIELD FUND	298	14,922.51	50,624.85	50,624.85	14,922.51	-	14,922.51
CITY DONATIONS AND GIFTS	299	44,408.51	600.00	6,301.00	38,707.51	-	38,707.51
DEBT SERVICE	301	14,278,415.66	11,522,320.76	1,955,448.40	23,845,288.02	-	23,845,288.02
Wanamaker Hills CID	400	32,189.39	82,962.40	82,962.40	32,189.39	-	32,189.39
Sherwood CID	401	8,184.19	27,058.35	27,058.35	8,184.19	-	8,184.19
TIF - Sherwood Crossing	402	(74.00)	2,282.23	2,208.23	-	-	0.00
TIF - Wheatfield	403	-	198,187.28	198,187.28	-	-	0.00
ECONOMIC DEVELOPMENT	499	1,288.80	-	-	1,288.80	-	1,288.80
METRO TRANS AUTHORITY	500	58,173.09	2,872,391.78	2,930,564.87	-	-	0.00
PAYROLL CLEARING	501	2,933,539.15	8,196,292.67	8,202,827.19	2,927,004.63	-	2,927,004.63
SNCO HOLDING ACCT.	521	(77,155.60)	3,290,711.23	2,911,252.60	302,303.03	-	302,303.03
MUNICIPAL COURT BOND	530	76,049.00	50,293.90	29,253.35	97,089.55	-	97,089.55
SOFTBALL TRUST	535	-	-	-	-	-	0.00
FIRE INSURANCE PROCEEDS	540	46,233.05	29,994.85	11,219.37	65,008.53	-	65,008.53
SPECIAL EVENT DEBRIS FUND	541	500.00	1,250.00	250.00	1,500.00	-	1,500.00
LAW ENFORCEMENT TRUST	561	1,088,398.18	127,467.17	12,532.22	1,203,333.13	10,000.00	1,193,333.13
MUNICIPAL COURT TRUST	564	53,455.44	93,919.31	127,059.94	20,314.81	-	20,314.81
WATER ROUND-UP	580	5,253.02	4,850.73	2,634.56	7,469.19	-	7,469.19
PUBLIC PARKING	601	2,478,506.55	599,060.45	456,198.67	2,621,368.33	58,529.41	2,562,838.92
INFORMATION TECHNOLOGY	613	1,261,956.33	161,983.66	1,720,149.24	(296,209.25)	-	(296,209.25)
FLEET MANAGEMENT	614	1,290,738.40	1,069,576.54	908,689.05	1,451,625.89	1,308,424.10	143,201.79
FACILITIES OPERATIONS	615	719,902.10	231,994.20	872,022.28	79,874.02	28,736.85	51,137.17
WATER UTILITY	621	36,072,016.34	17,801,120.87	22,456,978.35	31,416,158.86	611,553.00	30,804,605.86
STORMWATER UTILITY	623	7,392,655.58	2,205,934.05	859,438.74	8,739,150.89	199,939.63	8,539,211.26
WASTEWATER FUND	625	36,526,625.67	9,052,476.52	4,519,955.93	41,059,146.26	1,102,697.95	39,956,448.31
CYPRESS RIDGE GOLF	634	-	-	-	-	-	0.00
PROPERTY & VEHICLE INSURANCE	640	864,721.67	168,150.50	1,883,999.74	(851,127.57)	-	(851,127.57)
WORKERS COMP SELF INS	641	7,912,621.29	595,380.84	438,518.39	8,069,483.74	59,878.00	8,009,605.74
GROUP HEALTH INSURANCE	642	8,094,214.63	3,359,202.77	3,113,900.01	8,339,517.39	331,954.42	8,007,562.97
RISK MANAGEMENT RESERVE	643	392,322.98	1,159.70	-	393,482.68	-	393,482.68
UNEMPLOYMENT COMP	644	252,363.69	16,437.49	-	268,801.18	-	268,801.18
HUD GRANTS	700	(329,251.87)	2,440,462.37	1,510,474.24	600,736.26	574,647.18	26,089.08
OTHER GRANTS	710	(281,603.38)	354,214.61	421,329.21	(348,717.98)	-	(348,717.98)
CARES Act Fund	720	6,924,837.64	81,778.50	712,853.25	6,293,762.89	388,297.28	5,905,465.61
CAPITAL PROJECTS	800	9,849,966.71	-	1,175,681.93	8,674,284.78	1,859,076.32	6,815,208.46
DEVELOPER CAPITAL PROJECTS	805	(178,883.13)	262.50	-	(178,620.63)	-	(178,620.63)
FLEET RESERVE/REPLACE	814	771,516.42	-	33,421.00	738,095.42	-	738,095.42
WATER UTILITY - CIP	821	24,836,261.41	-	2,363,451.57	22,472,809.84	3,757,106.23	18,715,703.61
STORMWATER UTILITY - CIP	823	8,951,332.33	-	729,801.73	8,221,530.60	1,095,777.96	7,125,752.64
WASTEWATER - CIP	825	35,111,633.40	10,954.77	6,795,606.58	28,326,981.59	6,267,419.24	22,059,562.35
GRAND TOTAL		268,022,488.37	106,860,527.46	(94,643,083.10)	280,239,932.73	(24,530,539.76)	255,709,392.97