

A photograph of the City Hall building in Topeka, Kansas. The building is a large, light-colored stone structure with several tall, narrow windows. The words "CITY HALL" are inscribed in large, dark letters on the upper part of the facade. An American flag is visible on a pole in front of the building. The scene is framed by bare tree branches at the top and some greenery at the bottom.

CITY
HALL

City of Topeka

QUARTERLY FINANCIAL REPORT

June 30th, 2024



Introduction

QUARTERLY REPORTING

At the end of each quarter, the Administrative and Financial Services Department reports on the City of Topeka's financial condition. The following quarterly financial report provides an analysis through the first two quarters (January 1st through June 30th) of fiscal year 2024. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required to conform with the City's annual reporting requirements.

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

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

BASIS OF REPORTING

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

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

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

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

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

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

Major Citywide Expenditure Highlights

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

TYPES OF EXPENDITURES

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

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

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

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

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

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

Object Category	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Capital Outlay	(\$1,741,299)	(\$3,255,599)	(\$5,645,817)	(\$2,390,218)
Commodities	(\$7,772,305)	(\$18,735,284)	(\$11,021,953)	\$7,713,331
Contractual	(\$81,505,477)	(\$142,413,493)	(\$92,274,000)	\$50,139,493
Debt	(\$4,314,423)	(\$43,853,581)	(\$7,500,500)	\$36,353,081
Other Payments	(\$1,843,366)	(\$60,148,000)	(\$6,685,690)	\$53,462,310
Personnel	(\$53,763,499)	(\$122,112,203)	(\$57,544,940)	\$64,567,263
Total	(\$150,940,369)	(\$390,518,161)	(\$180,672,901)	\$209,845,260

NOTES

→ Actuals for both 2023 and 2024 are shown for the first 2 quarters of the year (January through June) in comparison to the total 2024 budget.

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

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

Major Citywide Revenue Highlights

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

TYPES OF REVENUES

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

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

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

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

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

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

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

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

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

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

Major Citywide Revenue Highlights

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

Object Category	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Ad Valorem Tax	\$52,901,152	\$57,210,430	\$57,168,575	(\$41,855)
Fees For Service	\$60,658,261	\$141,521,706	\$68,211,358	(\$73,310,348)
Fines	\$818,536	\$1,570,000	\$724,066	(\$845,934)
Franchise Fees	\$8,405,426	\$17,718,766	\$7,397,635	(\$10,321,131)
Intergovernmental Revenue	\$12,879,825	\$14,549,517	\$15,992,781	\$1,443,264
Investments from Interest	\$2,518,540	\$2,176,500	\$5,487,829	\$3,311,329
Licenses & Permits	\$755,636	\$1,376,988	\$855,686	(\$521,302)
Miscellaneous	\$3,653,790	\$2,112,480	\$7,103,299	\$4,990,818
Motor Vehicle	\$2,299,835	\$5,211,111	\$2,043,837	(\$3,167,274)
Municipal Court	\$312,221	\$563,150	\$287,061	(\$276,089)
PILOTS	\$4,161,565	\$5,983,664	\$3,257,360	(\$2,726,304)
Sales Tax	\$40,197,390	\$83,782,188	\$39,685,905	(\$44,096,283)
Special Assessments	\$3,748,903	\$4,203,568	\$3,941,462	(\$262,106)
Transient Guest Tax	\$1,533,313	\$3,798,675	\$1,464,400	(\$2,334,275)
Total	\$194,844,392	\$341,778,743	\$213,621,253	(\$128,157,489)

NOTES

- Actuals for both 2023 and 2024 are shown for the first 2 quarters of the year (January through June) in comparison to the total 2024 budget. This causes revenues to appear under budget as only three months of actuals are being compared to the entire year's budget.
- Franchise Fees is low compared to prior year QTD actuals as full June revenue has not been received at the time of this report.
- Intergovernmental Revenue largely includes the Special Highway Tax and the State Private Liquor Tax which have not been fully received or booked at this time. Additionally, in 2023 over \$4M for the City's ARPA Social Service Grants were recognized here which will not take place in 2024.
- Complete Quarter 2 Investments from Interest have not been booked as of this report.
- Miscellaneous revenue includes revenue received as a result of the Federal Funds Exchange program. More funds are being used via this program in 2024 compared to 2023.

Tax Revenue Breakdown

TYPES OF TAX REVENUE

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

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

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

QUARTER TO DATE COLLECTIONS

● 2022 Actuals ● 2023 Actuals ● 2024 Actuals



101 - GENERAL

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$27,911,172)	\$40,578,143	\$12,666,971	\$40,253,614
2	(\$30,534,587)	\$32,209,125	\$1,674,539	\$41,928,153
Total	(\$58,445,759)	\$72,787,268	\$14,341,509	\$41,928,153

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$72,105,199	\$113,631,143	\$72,787,268	(\$40,843,875)
Special Assessments	\$171,179	\$297,500	\$138,320	(\$159,180)
Sales Tax	\$19,612,332	\$42,082,474	\$19,709,252	(\$22,373,222)
PILOTS	\$4,071,573	\$5,907,664	\$3,121,702	(\$2,785,962)
Municipal Court	\$279,187	\$488,150	\$259,148	(\$229,002)
Motor Vehicle	\$1,324,780	\$3,327,645	\$1,292,792	(\$2,034,854)
Miscellaneous	\$179,011	\$314,111	\$203,310	(\$110,801)
Licenses & Permits	\$703,916	\$1,236,488	\$762,733	(\$473,755)
Investments from Interest	\$564,563	\$550,000	\$1,729,617	\$1,179,617
Intergovernmental Revenue	\$703,909	\$1,441,068	\$704,724	(\$736,344)
Franchise Fees	\$8,387,900	\$17,684,415	\$7,380,309	(\$10,304,106)
Fines	\$686,961	\$1,235,000	\$578,072	(\$656,928)
Fees For Service	\$2,094,630	\$4,110,068	\$2,015,882	(\$2,094,186)
Ad Valorem Tax	\$33,325,259	\$34,956,561	\$34,891,408	(\$65,153)
<input type="checkbox"/> Expenses	(\$52,292,359)	(\$115,006,998)	(\$58,445,759)	\$56,561,239
Personnel	(\$39,922,412)	(\$87,945,650)	(\$42,302,333)	\$45,643,318
Other Payments	(\$527,666)	(\$1,600,000)	(\$1,660,652)	(\$60,652)
Debt		(\$183,583)		\$183,583
Contractual	(\$9,857,998)	(\$21,160,129)	(\$11,505,692)	\$9,654,437
Commodities	(\$1,886,330)	(\$3,419,832)	(\$2,300,343)	\$1,119,490
Capital Outlay	(\$97,953)	(\$697,803)	(\$676,740)	\$21,063
Total	\$19,812,840	(\$1,375,855)	\$14,341,509	\$15,717,364

101 - General Fund Expenses

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

Main Type ▲	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Expenses	(\$52,292,359)	(\$115,006,998)	(\$58,445,759)	\$56,561,239
Capital Outlay	(\$97,953)	(\$697,803)	(\$676,740)	\$21,063
Commodities	(\$1,886,330)	(\$3,419,832)	(\$2,300,343)	\$1,119,490
Contractual	(\$9,857,998)	(\$21,160,129)	(\$11,505,692)	\$9,654,437
Debt		(\$183,583)		\$183,583
Other Payments	(\$527,666)	(\$1,600,000)	(\$1,660,652)	(\$60,652)
Personnel	(\$39,922,412)	(\$87,945,650)	(\$42,302,333)	\$45,643,318
Total	(\$52,292,359)	(\$115,006,998)	(\$58,445,759)	\$56,561,239

NOTES

- Capital Outlay is ahead of the same time period in 2023 due to motor vehicle expenses that occurred in Quarter 1.
- Personnel is trending higher than 2023 as a result of increased compensation across the City from cost of living increases, union wage increases, and overall less vacancies.

101 - General Fund Revenues

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

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$72,105,199	\$113,631,143	\$72,787,268	(\$40,843,875)
Ad Valorem Tax	\$33,325,259	\$34,956,561	\$34,891,408	(\$65,153)
Fees For Service	\$2,094,630	\$4,110,068	\$2,015,882	(\$2,094,186)
Fines	\$686,961	\$1,235,000	\$578,072	(\$656,928)
Franchise Fees	\$8,387,900	\$17,684,415	\$7,380,309	(\$10,304,106)
Intergovernmental Revenue	\$703,909	\$1,441,068	\$704,724	(\$736,344)
Investments from Interest	\$564,563	\$550,000	\$1,729,617	\$1,179,617
Licenses & Permits	\$703,916	\$1,236,488	\$762,733	(\$473,755)
Miscellaneous	\$179,011	\$314,111	\$203,310	(\$110,801)
Motor Vehicle	\$1,324,780	\$3,327,645	\$1,292,792	(\$2,034,854)
Municipal Court	\$279,187	\$488,150	\$259,148	(\$229,002)
PILOTS	\$4,071,573	\$5,907,664	\$3,121,702	(\$2,785,962)
Sales Tax	\$19,612,332	\$42,082,474	\$19,709,252	(\$22,373,222)
Special Assessments	\$171,179	\$297,500	\$138,320	(\$159,180)
Total	\$72,105,199	\$113,631,143	\$72,787,268	(\$40,843,875)

NOTES

→ Actuals for both 2023 and 2024 are shown for the first two quarters of the year (January through June) in comparison to the total 2024 budget. This causes revenues to appear under budget as only six months of actuals are being compared to the entire year's budget.

→ Franchise Fees is low compared to prior year QTD actuals as full June revenue has not been received at the time of this report.

→ Intergovernmental Revenue includes the State Private Liquor Tax which has not been fully received or booked at this time.

→ Investments from Interest is coming in much higher in 2024 than anticipated.

101 - General Fund Departments

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

Department Name	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ CITY ATTORNEY	(\$692,723)	(\$1,743,962)	(\$767,659)	\$976,304
Commodities	(\$8,708)	(\$25,800)	(\$8,526)	\$17,274
Contractual	(\$65,171)	(\$194,745)	(\$95,161)	\$99,584
Personnel	(\$618,843)	(\$1,523,417)	(\$663,972)	\$859,446
☐ CITY COUNCIL	(\$181,826)	(\$391,897)	(\$189,791)	\$202,106
Commodities	(\$1,351)	(\$4,575)	(\$1,479)	\$3,096
Contractual	(\$13,719)	(\$42,055)	(\$18,332)	\$23,722
Personnel	(\$166,756)	(\$345,267)	(\$169,980)	\$175,287
☐ CITY MANAGER	(\$945,611)	(\$2,443,303)	(\$1,015,133)	\$1,428,170
Capital Outlay		(\$3,313)		\$3,313
Commodities	(\$44,831)	(\$102,604)	(\$50,288)	\$52,316
Contractual	(\$193,791)	(\$427,061)	(\$214,280)	\$212,781
Other Payments	(\$58)			
Personnel	(\$706,932)	(\$1,910,325)	(\$750,565)	\$1,159,760
☐ FINANCIAL SERVICES	(\$1,660,336)	(\$3,142,881)	(\$1,456,422)	\$1,686,459
Commodities	(\$12,266)	(\$15,100)	(\$3,153)	\$11,947
Contractual	(\$317,870)	(\$550,586)	(\$308,412)	\$242,174
Other Payments	(\$178,905)		\$1	\$1
Personnel	(\$1,151,295)	(\$2,577,195)	(\$1,144,858)	\$1,432,337
☐ FIRE DEPARTMENT	(\$16,066,240)	(\$36,003,280)	(\$17,451,369)	\$18,551,910
Capital Outlay		(\$107,500)		\$107,500
Commodities	(\$377,947)	(\$829,350)	(\$351,228)	\$478,121
Contractual	(\$1,231,151)	(\$3,186,222)	(\$1,509,743)	\$1,676,479
Debt		(\$183,583)		\$183,583
Personnel	(\$14,457,142)	(\$31,696,624)	(\$15,590,398)	\$16,106,226
☐ HUMAN RESOURCES	(\$787,204)	(\$2,158,261)	(\$872,585)	\$1,285,676
Commodities	(\$22,535)	(\$28,925)	(\$19,353)	\$9,572
Contractual	(\$261,002)	(\$923,876)	(\$311,560)	\$612,316
Personnel	(\$503,667)	(\$1,205,460)	(\$541,672)	\$663,788
☐ MAYOR'S OFFICE	(\$73,912)	(\$170,727)	(\$80,749)	\$89,978
Commodities	(\$250)	(\$2,089)	(\$1,020)	\$1,069
Contractual	(\$10,517)	(\$39,779)	(\$14,960)	\$24,819
Personnel	(\$63,145)	(\$128,859)	(\$64,768)	\$64,091

101 - General Fund Departments

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

Department Name	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ MUNICIPAL COURT	(\$878,246)	(\$2,097,035)	(\$1,040,506)	\$1,056,529
Capital Outlay		(\$2,500)	(\$421)	\$2,079
Commodities	(\$5,749)	(\$11,900)	(\$3,894)	\$8,006
Contractual	(\$256,843)	(\$461,551)	(\$327,436)	\$134,114
Personnel	(\$615,654)	(\$1,621,084)	(\$708,755)	\$912,329
☐ NEIGHBORHOOD RELATIONS	(\$1,067,504)	(\$2,484,187)	(\$1,066,258)	\$1,417,929
Capital Outlay	(\$52,929)			
Commodities	(\$42,679)	(\$56,000)	(\$36,251)	\$19,749
Contractual	(\$280,382)	(\$963,363)	(\$325,152)	\$638,211
Personnel	(\$691,515)	(\$1,464,824)	(\$704,854)	\$759,970
☐ PLANNING DEPARTMENT	(\$1,324,572)	(\$3,838,884)	(\$1,770,516)	\$2,068,369
Commodities	(\$14,834)	(\$31,130)	(\$12,334)	\$18,796
Contractual	(\$150,038)	(\$548,431)	(\$295,361)	\$253,070
Personnel	(\$1,159,700)	(\$3,259,323)	(\$1,462,820)	\$1,796,503
☐ POLICE DEPARTMENT	(\$21,492,451)	(\$47,392,888)	(\$23,238,375)	\$24,154,513
Capital Outlay	(\$60,700)	(\$579,240)	(\$547,375)	\$31,865
Commodities	(\$1,278,181)	(\$2,197,199)	(\$1,318,891)	\$878,308
Contractual	(\$2,403,243)	(\$5,401,758)	(\$2,819,239)	\$2,582,519
Personnel	(\$17,750,328)	(\$39,214,691)	(\$18,552,871)	\$20,661,820
☐ PUBLIC WORKS	(\$2,597,527)	(\$8,335,471)	(\$3,829,288)	\$4,506,183
Capital Outlay	(\$1,915)	(\$5,250)		\$5,250
Commodities	(\$63,091)	(\$115,160)	(\$50,372)	\$64,787
Contractual	(\$1,213,578)	(\$3,759,256)	(\$1,832,095)	\$1,927,161
Other Payments	\$565,280			
Personnel	(\$1,884,223)	(\$4,455,804)	(\$1,946,820)	\$2,508,985
☐ TOPEKA ZOOLOGICAL PARK	(\$1,194,146)	(\$0)	(\$55,593)	(\$55,593)
Contractual	(\$1,040,934)	\$317,639	(\$55,593)	(\$373,232)
Personnel	(\$153,212)	(\$317,639)		\$317,639

102 - UNASSIGNED RESERVE FUND

The City shall maintain a minimum unassigned fund balance equal to fifteen percent (15%) of the General Fund revenues and a target unassigned fund balance of twenty percent (20%) of the General Fund revenues. In the event that the unassigned fund balance exceeds twenty percent (20%) at the end of the fiscal year, those excess funds shall be moved to the Unassigned Reserve Fund.

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1				\$15,374,383
2				\$15,374,383
Total				\$15,374,383

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Total				

NOTES

- This fund was created in March 2024.
- This fund's balance was transferred from the general fund reserves. This transfer was booked in Quarter 4 of 2023 which is why there are no actuals as of Quarter 2.

216 - DOWNTOWN BUS IMPROV DIST

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		(\$47,521)	(\$47,521)	\$51,843
2	(\$23,567)	\$173,259	\$149,692	\$201,535
Total	(\$23,567)	\$125,738	\$102,171	\$201,535

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$41,920	\$204,361	\$125,738	(\$78,623)
Special Assessments	\$41,871	\$204,361	\$173,419	(\$30,942)
Miscellaneous	\$48			
Investments from Interest	\$0		(\$47,681)	(\$47,681)
<input checked="" type="checkbox"/> Expenses	(\$34,991)	(\$338,608)	(\$23,567)	\$315,041
Other Payments		(\$115,000)		\$115,000
Contractual	(\$34,991)	(\$223,608)	(\$23,567)	\$200,041
Total	\$6,928	(\$134,247)	\$102,171	\$236,418

NOTES

→ No material changes.

217 - TOPEKA TOURISM BID

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$54,508)	\$76,486	\$21,978	\$26,286
2	(\$53,627)	\$87,766	\$34,139	\$60,425
Total	(\$108,134)	\$164,252	\$56,118	\$60,425

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$189,882	\$416,707	\$164,252	(\$252,455)
Special Assessments	\$189,882	\$416,707	\$164,252	(\$252,455)
<input checked="" type="checkbox"/> Expenses	(\$157,088)	(\$402,861)	(\$108,134)	\$294,727
Contractual	(\$157,088)	(\$402,861)	(\$108,134)	\$294,727
Total	\$32,794	\$13,846	\$56,118	\$42,272

NOTES

→ No material changes.

218 - NOTO BUSINESS IMPROVE DISTRICT

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$33)	\$17,250	\$17,217	\$24,861
2		(\$3,750)	(\$3,750)	\$21,111
Total	(\$33)	\$13,500	\$13,467	\$21,111

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$13,050	\$15,000	\$13,500	(\$1,500)
Special Assessments	\$13,050	\$15,000	\$17,500	\$2,500
Investments from Interest	\$0		(\$4,000)	(\$4,000)
<input checked="" type="checkbox"/> Expenses	(\$33)	(\$15,000)	(\$33)	\$14,967
Contractual	(\$33)	(\$15,000)	(\$33)	\$14,967
Total	\$13,017	\$0	\$13,467	\$13,467

NOTES

→ No material changes.

227 - COURT TECHNOLOGY FUND

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,173)	\$5,837	\$2,663	\$242,987
2		\$7,179	\$7,179	\$250,166
Total	(\$3,173)	\$13,015	\$9,842	\$250,166

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$13,084	\$25,000	\$13,015	(\$11,985)
Municipal Court	\$13,084	\$25,000	\$13,015	(\$11,985)
<input type="checkbox"/> Expenses		(\$243,000)	(\$3,173)	\$239,827
Other Payments		(\$180,000)		\$180,000
Contractual		(\$40,000)		\$40,000
Commodities		(\$3,000)	(\$967)	\$2,033
Capital Outlay		(\$20,000)	(\$2,206)	\$17,794
Total	\$13,084	(\$218,000)	\$9,842	\$227,842

NOTES

→ No material changes.

228 - SPECIAL ALCOHOL PROGRAM

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$173,160	\$173,160	\$377,221
2	(\$259,859)	\$179,203	(\$80,656)	\$296,565
Total	(\$259,859)	\$352,362	\$92,503	\$296,565

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$351,954	\$720,534	\$352,362	(\$368,172)
Intergovernmental Revenue	\$351,954	\$720,534	\$352,362	(\$368,172)
<input checked="" type="checkbox"/> Expenses	(\$220,195)	(\$720,534)	(\$259,859)	\$460,675
Contractual	(\$220,195)	(\$720,534)	(\$259,859)	\$460,675
Total	\$131,760	\$0	\$92,503	\$92,503

NOTES

→ No material changes.

229 - ALCOHOL & DRUG SAFETY

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$7,371)	\$3,511	(\$3,861)	\$3,610
2	(\$1,294)	\$2,311	\$1,017	\$4,627
Total	(\$8,665)	\$5,822	(\$2,843)	\$4,627

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$8,984	\$25,000	\$5,822	(\$19,178)
Municipal Court	\$8,984	\$25,000	\$5,822	(\$19,178)
<input type="checkbox"/> Expenses	(\$58,579)	(\$69,354)	(\$8,665)	\$60,689
Personnel	(\$57,437)	(\$26,010)	(\$6,225)	\$19,785
Other Payments		(\$37,000)		\$37,000
Contractual	(\$602)	(\$1,743)	(\$407)	\$1,336
Commodities	(\$540)	(\$4,600)	(\$2,033)	\$2,567
Total	(\$49,595)	(\$44,354)	(\$2,843)	\$41,510

NOTES

→ No material changes.

231 - PARKLAND ACQUISITIONS

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$3,039	\$3,039	\$948
2	(\$3,264)	\$2,430	(\$834)	\$114
Total	(\$3,264)	\$5,469	\$2,205	\$114

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses	(\$8,610)		(\$3,264)	(\$3,264)
Contractual	(\$8,610)		(\$3,264)	(\$3,264)
<input type="checkbox"/> Revenues	\$4,314		\$5,469	\$5,469
Licenses & Permits	\$4,314		\$5,469	\$5,469
Total	(\$4,296)		\$2,205	\$2,205

NOTES

→ No material changes.



232 - LAW ENFORCEMENT

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$41,769)	\$95,264	\$53,495	\$1,725,155
2	(\$126,986)	\$84,474	(\$42,511)	\$1,682,644
Total	(\$168,755)	\$179,739	\$10,984	\$1,682,644

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$92,826	\$163,850	\$179,739	\$15,889
Municipal Court	\$10,966	\$25,000	\$9,075	(\$15,925)
Miscellaneous	\$10,100	\$15,000	\$79,861	\$64,861
Licenses & Permits	\$10,000	\$14,500	\$10,000	(\$4,500)
Investments from Interest	\$8,661	\$9,100	\$39,766	\$30,666
Intergovernmental Revenue		\$250		(\$250)
Fines	\$53,098	\$100,000	\$41,036	(\$58,964)
<input checked="" type="checkbox"/> Expenses	(\$226,461)	(\$577,500)	(\$168,755)	\$408,745
Contractual	(\$150,090)	(\$536,911)	(\$165,990)	\$370,921
Commodities	(\$29,212)	(\$40,589)	(\$2,765)	\$37,824
Capital Outlay	(\$47,159)			
Total	(\$133,635)	(\$413,650)	\$10,984	\$424,634

NOTES

→ No material changes.

236 - SPECIAL LIABILITY EXP

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$178,012)	\$618,484	\$440,472	\$3,685,033
2	(\$188,215)	\$427,809	\$239,595	\$3,924,627
Total	(\$366,227)	\$1,046,294	\$680,066	\$3,924,627

Main Type ▼	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$880,369	\$1,015,862	\$1,046,294	\$30,432
PILOTS	\$3,928	\$1,000	\$5,923	\$4,923
Motor Vehicle	\$35,460	\$82,148	\$32,173	(\$49,975)
Miscellaneous		\$2,000		(\$2,000)
Investments from Interest	\$17,404		\$78,584	\$78,584
Ad Valorem Tax	\$823,577	\$930,714	\$929,614	(\$1,100)
<input type="checkbox"/> Expenses	(\$565,709)	(\$3,429,504)	(\$366,227)	\$3,063,277
Personnel	(\$325,527)	(\$680,635)	(\$246,578)	\$434,057
Other Payments		(\$2,000,000)		\$2,000,000
Contractual	(\$236,400)	(\$743,369)	(\$118,302)	\$625,067
Commodities	(\$3,782)	(\$5,500)	(\$1,346)	\$4,154
Total	\$314,660	(\$2,413,643)	\$680,066	\$3,093,709

NOTES

→ No material changes.

271 - TRANSIENT GUEST TAX

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$13,607)	\$569,230	\$555,623	\$607,737
2	(\$430,580)	\$477,155	\$46,575	\$654,312
Total	(\$444,187)	\$1,046,385	\$602,198	\$654,312

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$1,097,402	\$2,716,457	\$1,046,385	(\$1,670,072)
Transient Guest Tax	\$1,097,402	\$2,716,457	\$1,046,385	(\$1,670,072)
☐ Expenses	(\$571,495)	(\$2,965,043)	(\$444,187)	\$2,520,856
Other Payments	(\$54,526)	(\$1,200,000)	\$0	\$1,200,000
Contractual	(\$516,969)	(\$1,765,043)	(\$444,187)	\$1,320,856
Total	\$525,907	(\$248,586)	\$602,198	\$850,784

NOTES

→ No material changes.

272 - TGT - SUNFLOWER SOCCER

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,268)	\$113,392	\$111,125	\$642,614
2	(\$138,881)	\$100,348	(\$38,534)	\$604,081
Total	(\$141,149)	\$213,740	\$72,591	\$604,081

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Revenues	\$221,678	\$551,913	\$213,740	(\$338,173)
Transient Guest Tax	\$221,678	\$551,913	\$213,740	(\$338,173)
Expenses	(\$141,352)	(\$548,697)	(\$141,149)	\$407,548
Other Payments		(\$250,000)		\$250,000
Contractual	(\$141,352)	(\$298,697)	(\$141,149)	\$157,548
Total	\$80,325	\$3,217	\$72,591	\$69,374

NOTES

→ No material changes.



273 - TRANSIENT GUEST TAX (NEW)

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1		\$111,125	\$111,125	\$177,189
2	(\$87,291)	\$93,150	\$5,858	\$183,047
Total	(\$87,291)	\$204,274	\$116,983	\$183,047

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$214,234	\$530,304	\$204,274	(\$326,030)
Transient Guest Tax	\$214,234	\$530,304	\$204,274	(\$326,030)
☐ Expenses	(\$141,625)	(\$379,205)	(\$87,291)	\$291,914
Contractual	(\$141,625)	(\$379,205)	(\$87,291)	\$291,914
Total	\$72,609	\$151,099	\$116,983	(\$34,116)

NOTES

- No material changes.
- Quarter 2 payments have not been distributed at the time of this report.

274, 275 - COUNTYWIDE HALF CENT SALES TAX

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,046,032)	\$5,282,054	\$2,236,021	\$16,297,432
2	(\$3,332,640)	\$4,250,406	\$917,766	\$17,215,198
Total	(\$6,378,672)	\$9,532,459	\$3,153,787	\$17,215,198

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$9,965,568	\$18,806,550	\$9,532,459	(\$9,274,091)
Sales Tax	\$9,900,080	\$18,806,550	\$9,192,305	(\$9,614,245)
Investments from Interest	\$65,488		\$340,154	\$340,154
<input checked="" type="checkbox"/> Expenses	(\$9,427,353)	(\$29,642,729)	(\$6,378,672)	\$23,264,057
Other Payments		(\$8,000,000)		\$8,000,000
Contractual	(\$9,427,063)	(\$21,642,729)	(\$6,378,672)	\$15,264,057
Capital Outlay	(\$290)			
Total	\$538,215	(\$10,836,179)	\$3,153,787	\$13,989,966

NOTES

- The 2024 Capital Improvement Plan approved funding for the following projects: SW Topeka Blvd. -15th - 21st St. (Phase II), SW Huntoon St. - Gage Blvd. to Harrison St., and the Zoo Master Plan.
- No material change.

276 - FEDERAL FUNDS EXCHANGE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,955,000)	\$4,700	(\$2,950,300)	\$450,117
2		\$1,579,284	\$1,579,284	\$2,029,401
Total	(\$2,955,000)	\$1,583,984	(\$1,371,016)	\$2,029,401

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$1,557,761	\$1,500,000	\$1,583,984	\$83,984
Investments from Interest	\$15,047		\$7,736	\$7,736
Intergovernmental Revenue	\$1,542,714	\$1,500,000	\$1,576,248	\$76,248
<input checked="" type="checkbox"/> Expenses	(\$300,000)	(\$3,750,000)	(\$2,955,000)	\$795,000
Other Payments	(\$300,000)	(\$3,750,000)	(\$2,955,000)	\$795,000
Total	\$1,257,761	(\$2,250,000)	(\$1,371,016)	\$878,984

NOTES

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

286 - RETIREMENT RESERVE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$98,752)	\$522,510	\$423,758	\$4,828,489
2	(\$389,922)	\$584,044	\$194,122	\$5,022,612
Total	(\$488,673)	\$1,106,554	\$617,881	\$5,022,612

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$1,023,028	\$1,920,000	\$1,106,554	(\$813,446)
Investments from Interest	\$32,813	\$20,000	\$53,882	\$33,882
Fees For Service	\$990,215	\$1,900,000	\$1,052,672	(\$847,328)
<input checked="" type="checkbox"/> Expenses	(\$671,928)	(\$4,304,166)	(\$488,673)	\$3,815,492
Personnel	(\$663,143)	(\$786,996)	(\$479,945)	\$307,050
Other Payments		(\$3,500,000)		\$3,500,000
Contractual	(\$8,785)	(\$17,170)	(\$8,728)	\$8,442
Total	\$351,100	(\$2,384,166)	\$617,881	\$3,002,046

NOTES

→ No material changes.

289 - HISTORIC ASSET TOURISM

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

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

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses		(\$16,781)		\$16,781
Contractual		(\$16,781)		\$16,781
Total		(\$16,781)		\$16,781

NOTES

→ No material changes.

291 - SPECIAL STREET REPAIR

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,817,334)	\$1,307,743	(\$509,591)	\$3,079,590
2	(\$1,599,025)	\$1,565,527	(\$33,498)	\$3,046,091
Total	(\$3,416,359)	\$2,873,270	(\$543,090)	\$3,046,091

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$2,895,677	\$5,224,260	\$2,873,270	(\$2,350,990)
Miscellaneous	\$26,673	\$30,000	\$12,177	(\$17,823)
Investments from Interest	\$16,759		\$42,751	\$42,751
Intergovernmental Revenue	\$2,852,246	\$5,194,260	\$2,818,342	(\$2,375,918)
<input checked="" type="checkbox"/> Expenses	(\$3,029,039)	(\$8,208,806)	(\$3,416,359)	\$4,792,446
Personnel	(\$1,491,691)	(\$4,470,695)	(\$1,959,046)	\$2,511,649
Other Payments	(\$500,000)			
Contractual	(\$722,583)	(\$2,012,323)	(\$847,543)	\$1,164,780
Commodities	(\$314,764)	(\$1,425,788)	(\$609,771)	\$816,017
Capital Outlay		(\$300,000)		\$300,000
Total	(\$133,361)	(\$2,984,546)	(\$543,090)	\$2,441,456

NOTES

→ No material changes.

292 - SALES TAX STREET MAINT

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$360,792)	\$5,312,083	\$4,951,291	\$40,373,883
2	(\$1,841,569)	\$5,027,741	\$3,186,172	\$43,560,056
Total	(\$2,202,360)	\$10,339,824	\$8,137,463	\$43,560,056

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$10,094,767	\$21,442,018	\$10,339,824	(\$11,102,194)
Sales Tax	\$9,806,166	\$21,262,018	\$9,854,626	(\$11,407,392)
Miscellaneous		\$30,000	\$19,899	(\$10,101)
Investments from Interest	\$288,601	\$150,000	\$465,299	\$315,299
☐ Expenses	(\$5,113,715)	(\$32,660,128)	(\$2,202,360)	\$30,457,768
Personnel	(\$86,957)	(\$183,254)	(\$103,665)	\$79,590
Other Payments		(\$5,000,000)		\$5,000,000
Contractual	(\$4,963,805)	(\$25,614,474)	(\$1,977,879)	\$23,636,595
Commodities	(\$62,953)	(\$1,842,400)	(\$120,817)	\$1,721,583
Capital Outlay		(\$20,000)		\$20,000
Total	\$4,981,052	(\$11,218,110)	\$8,137,463	\$19,355,574

NOTES

→ No material changes.

299 - AFFORDABLE HOUSING TRUST

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

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

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Expenses			(\$500)	(\$500)
Commodities			(\$500)	(\$500)
Total			(\$500)	(\$500)

NOTES

→ No material changes.



301 - DEBT SERVICE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,768,855)	\$12,466,946	\$10,698,091	\$25,999,227
2		\$7,793,027	\$7,793,027	\$33,792,255
Total	(\$1,768,855)	\$20,259,973	\$18,491,118	\$33,792,255

Main Type ▼	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$18,384,247	\$20,067,773	\$20,259,973	\$192,200
Special	\$3,264,954	\$3,230,000	\$3,374,811	\$144,811
Sales Tax	\$95,801	\$143,964	\$131,372	(\$12,592)
PILOTS	\$61,837	\$75,000	\$93,208	\$18,208
Motor Vehicle	\$720,595	\$1,294,252	\$520,422	(\$773,830)
Miscellaneous	\$984,207	\$238,869	\$1,145,998	\$907,129
Investments from Interest	\$240,118	\$125,000	\$322,590	\$197,589
Intergovernmental Revenue	\$36,669	\$270,000	\$22,719	(\$247,281)
Ad Valorem Tax	\$12,980,066	\$14,690,687	\$14,648,854	(\$41,833)
<input checked="" type="checkbox"/> Expenses	(\$75,119)	(\$21,288,611)	(\$1,768,855)	\$19,519,756
Debt	(\$52,819)	(\$21,148,611)	(\$1,747,855)	\$19,400,756
Contractual	(\$22,300)	(\$140,000)	(\$21,000)	\$119,000
Total	\$18,309,128	(\$1,220,838)	\$18,491,118	\$19,711,956

NOTES

→ 2024 Quarter 1 debt expenses are ahead of 2023 QTD actuals as there was no significant bond payoff in Q1 2023. Instead, 2023 payoff occurred in Quarter 3 2023.

220, 402, 403, 405 - TAX INCREMENT FINANCING

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$426,149)	\$486,050	\$59,901	\$59,866
2		\$479,659	\$479,659	\$539,524
Total	(\$426,149)	\$965,709	\$539,560	\$539,524

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$692,400	\$850,000	\$965,709	\$115,709
Ad Valorem Tax	\$692,400	\$850,000	\$965,709	\$115,709
<input type="checkbox"/> Expenses	(\$422,999)	(\$850,000)	(\$426,149)	\$423,851
Other Payments	(\$1,082)	(\$250,000)		\$250,000
Contractual	(\$421,917)	(\$600,000)	(\$426,149)	\$173,851
Total	\$269,401	\$0	\$539,560	\$539,560

NOTES

→ No material changes.

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

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$427,499)	\$406,254	(\$21,244)	\$14,338
2	(\$250,526)	\$367,958	\$117,432	\$131,770
Total	(\$678,025)	\$774,212	\$96,188	\$131,770

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
☐ Revenues	\$736,544	\$1,487,182	\$774,212	(\$712,969)
Sales Tax	\$736,544	\$1,487,182	\$774,212	(\$712,969)
☐ Expenses	(\$742,334)	(\$1,476,370)	(\$678,025)	\$798,345
Contractual	(\$742,334)	(\$1,476,370)	(\$678,025)	\$798,345
Total	(\$5,790)	\$10,812	\$96,188	\$85,376

NOTES

→ No material changes.

500 - METRO TRANS AUTHORITY

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,526,293)	\$3,526,293	\$0	\$0
2	(\$2,441,676)	\$2,441,676	\$0	(\$0)
Total	(\$5,967,969)	\$5,967,969	\$0	\$0

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$5,323,077	\$6,289,534	\$5,967,969	(\$321,565)
PILOTS	\$24,227		\$36,528	\$36,528
Motor Vehicle	\$219,000	\$507,066	\$198,451	(\$308,615)
Ad Valorem Tax	\$5,079,850	\$5,782,468	\$5,732,990	(\$49,478)
<input checked="" type="checkbox"/> Expenses	(\$5,323,077)	(\$6,289,534)	(\$5,967,969)	\$321,565
Contractual	(\$5,323,077)	(\$6,289,534)	(\$5,967,969)	\$321,565
Total	\$0	\$0	\$0	\$0

NOTES

→ No material changes.

601 - PUBLIC PARKING

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$559,323)	\$704,135	\$144,812	\$4,942,906
2	(\$655,526)	\$619,998	(\$35,528)	\$4,907,378
Total	(\$1,214,849)	\$1,324,133	\$109,283	\$4,907,378

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$1,200,521	\$2,332,320	\$1,324,133	(\$1,008,187)
Miscellaneous	\$13,440	\$22,000	\$14,079	(\$7,921)
Investments from Interest	\$8,151		\$33,764	\$33,764
Fines	\$78,477	\$235,000	\$104,958	(\$130,042)
Fees For Service	\$1,100,453	\$2,075,320	\$1,171,332	(\$903,988)
<input type="checkbox"/> Expenses	(\$995,399)	(\$3,079,418)	(\$1,214,849)	\$1,864,568
Personnel	(\$366,907)	(\$691,715)	(\$359,316)	\$332,399
Debt		(\$815,622)	(\$75,389)	\$740,233
Contractual	(\$580,427)	(\$1,331,257)	(\$598,890)	\$732,367
Commodities	(\$4,122)	(\$173,028)	(\$87,589)	\$85,439
Capital Outlay	(\$43,942)	(\$67,796)	(\$93,666)	(\$25,870)
Total	\$205,123	(\$747,098)	\$109,283	\$856,381

NOTES

→ No material changes.

613 - INFORMATION TECHNOLOGY

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,019,136)	\$1,484,095	(\$535,041)	(\$974,156)
2	(\$1,610,483)	\$1,501,646	(\$108,837)	(\$1,082,994)
Total	(\$3,629,619)	\$2,985,741	(\$643,878)	(\$1,082,993)

Main Type ▼	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$2,067,341	\$6,005,081	\$2,985,741	(\$3,019,340)
Miscellaneous			\$225	\$225
Franchise Fees	\$17,527	\$34,351	\$17,327	(\$17,024)
Fees For Service	\$2,049,815	\$5,970,730	\$2,968,190	(\$3,002,541)
<input type="checkbox"/> Expenses	(\$2,845,134)	(\$5,970,730)	(\$3,629,619)	\$2,341,110
Personnel	(\$957,827)	(\$2,822,067)	(\$1,325,219)	\$1,496,848
Other Payments	(\$0)			
Contractual	(\$1,879,328)	(\$3,071,025)	(\$2,282,961)	\$788,064
Commodities	(\$7,979)	(\$77,638)	(\$21,440)	\$56,198
Total	(\$777,793)	\$34,352	(\$643,878)	(\$678,230)

NOTES

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

614 - FLEET MANAGEMENT

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$969,547)	\$726,880	(\$242,667)	\$1,923,563
2	(\$1,262,694)	\$242,133	(\$1,020,562)	\$903,001
Total	(\$2,232,241)	\$969,012	(\$1,263,229)	\$903,001

Main Type ▼	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$1,177,588	\$2,817,180	\$969,012	(\$1,848,168)
Miscellaneous	\$4,722		\$7,767	\$7,767
Fees For Service	\$1,172,867	\$2,817,180	\$961,246	(\$1,855,934)
<input type="checkbox"/> Expenses	(\$980,411)	(\$3,934,274)	(\$2,232,241)	\$1,702,033
Personnel	(\$765,651)	(\$1,906,960)	(\$890,131)	\$1,016,828
Other Payments	\$27,309		(\$789,858)	(\$789,858)
Contractual	(\$187,353)	(\$838,570)	(\$334,666)	\$503,904
Commodities	(\$29,252)	(\$88,744)	(\$36,710)	\$52,034
Capital Outlay	(\$25,464)	(\$1,100,000)	(\$180,875)	\$919,125
Total	\$197,178	(\$1,117,094)	(\$1,263,229)	(\$146,135)

NOTES

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

615 - FACILITIES OPERATIONS

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$612,080)	\$971,396	\$359,315	(\$558,843)
2	(\$772,494)	\$967,202	\$194,707	(\$364,136)
Total	(\$1,384,575)	\$1,938,597	\$554,023	(\$364,136)

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$726,045	\$3,753,679	\$1,938,597	(\$1,815,082)
Miscellaneous	\$11,536		\$4,302	\$4,302
Fees For Service	\$714,509	\$3,753,679	\$1,934,296	(\$1,819,383)
<input checked="" type="checkbox"/> Expenses	(\$2,017,089)	(\$3,657,295)	(\$1,384,575)	\$2,272,720
Personnel	(\$357,777)	(\$1,064,199)	(\$399,710)	\$664,489
Other Payments	\$37,972		\$43,799	\$43,799
Contractual	(\$1,644,261)	(\$2,433,096)	(\$946,599)	\$1,486,497
Commodities	(\$53,023)	(\$160,000)	(\$78,690)	\$81,310
Capital Outlay			(\$3,375)	(\$3,375)
Total	(\$1,291,044)	\$96,384	\$554,023	\$457,639

NOTES

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

621 - WATER UTILITY

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$11,601,342)	\$11,251,532	(\$349,810)	\$70,281,154
2	(\$7,993,875)	\$12,984,902	\$4,991,026	\$75,272,180
Total	(\$19,595,217)	\$24,236,433	\$4,641,216	\$75,272,180

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$21,444,666	\$51,551,802	\$24,236,433	(\$27,315,369)
Miscellaneous	\$865,352	\$1,251,500	\$813,468	(\$438,032)
Investments from Interest	\$351,160	\$625,500	\$457,045	(\$168,455)
Fees For Service	\$20,228,154	\$49,674,802	\$22,965,919	(\$26,708,883)
<input type="checkbox"/> Expenses	(\$16,184,683)	(\$52,593,962)	(\$19,595,217)	\$32,998,745
Personnel	(\$4,146,319)	(\$10,892,607)	(\$4,615,062)	\$6,277,545
Other Payments	\$1,920	(\$9,124,425)	(\$27,241)	\$9,097,184
Debt	(\$2,105,676)	(\$10,704,226)	(\$2,660,107)	\$8,044,119
Contractual	(\$5,803,993)	(\$12,284,960)	(\$6,106,955)	\$6,178,005
Commodities	(\$4,130,616)	(\$9,187,745)	(\$6,185,852)	\$3,001,893
Capital Outlay		(\$400,000)		\$400,000
Total	\$5,259,982	(\$1,042,160)	\$4,641,216	\$5,683,376

NOTES

→ Fund balance represents ACFR standards.

623 - STORMWATER UTILITY

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,628,926)	\$3,041,639	\$1,412,713	\$30,705,304
2	(\$1,145,885)	\$2,978,729	\$1,832,844	\$32,538,148
Total	(\$2,774,811)	\$6,020,368	\$3,245,557	\$32,538,148

Main Type ▼	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$5,484,719	\$10,857,900	\$6,020,368	(\$4,837,532)
Miscellaneous	\$19,118		\$19,907	\$19,907
Investments from Interest	\$126,424	\$115,900	\$268,762	\$152,863
Fees For Service	\$5,339,176	\$10,742,000	\$5,731,698	(\$5,010,302)
<input type="checkbox"/> Expenses	(\$3,010,331)	(\$13,708,172)	(\$2,774,811)	\$10,933,360
Personnel	(\$896,503)	(\$2,347,212)	(\$872,727)	\$1,474,486
Other Payments		(\$6,275,991)		\$6,275,991
Debt	(\$416,110)	(\$2,188,192)	(\$533,137)	\$1,655,055
Contractual	(\$1,533,801)	(\$2,323,441)	(\$1,185,064)	\$1,138,377
Commodities	(\$163,917)	(\$223,335)	(\$183,884)	\$39,452
Capital Outlay		(\$350,000)		\$350,000
Total	\$2,474,388	(\$2,850,272)	\$3,245,557	\$6,095,829

NOTES

→ Fund balance represents ACFR standards.

625 - WASTEWATER FUND

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$6,815,144)	\$9,918,378	\$3,103,233	\$102,862,580
2	(\$5,427,073)	\$9,705,983	\$4,278,910	\$107,141,490
Total	(\$12,242,217)	\$19,624,361	\$7,382,143	\$107,141,490

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$17,505,281	\$39,094,550	\$19,624,361	(\$19,470,189)
Special Assessments	\$67,967	\$40,000	\$70,661	\$30,661
Miscellaneous	\$55,406	\$4,000	\$38,808	\$34,808
Licenses & Permits	\$37,406	\$126,000	\$77,484	(\$48,516)
Investments from Interest	\$467,717	\$541,000	\$875,874	\$334,874
Fees For Service	\$16,876,786	\$38,383,550	\$18,561,534	(\$19,822,016)
<input checked="" type="checkbox"/> Expenses	(\$11,459,514)	(\$45,867,083)	(\$12,242,217)	\$33,624,866
Personnel	(\$2,683,014)	(\$6,397,876)	(\$2,934,162)	\$3,463,714
Other Payments	(\$27,293)	(\$17,915,584)	(\$26,587)	\$17,888,997
Debt	(\$1,739,819)	(\$8,813,347)	(\$2,484,011)	\$6,329,336
Contractual	(\$5,980,540)	(\$10,366,591)	(\$5,520,498)	\$4,846,093
Commodities	(\$1,028,847)	(\$2,073,685)	(\$1,276,960)	\$796,726
Capital Outlay		(\$300,000)		\$300,000
Total	\$6,045,767	(\$6,772,533)	\$7,382,143	\$14,154,677

NOTES

→ Fund balance represents ACFR standards.

640 - PROPERTY & VEHICLE INSURANCE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,575,141)	\$700,318	(\$1,874,823)	(\$747,711)
2	(\$34,598)	\$701,883	\$667,284	(\$80,427)
Total	(\$2,609,739)	\$1,402,201	(\$1,207,538)	(\$80,427)

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$1,341,836	\$2,727,445	\$1,402,201	(\$1,325,244)
Miscellaneous	\$724		\$48,947	\$48,947
Investments from Interest	(\$1,737)		(\$10,469)	(\$10,469)
Fees For Service	\$1,342,850	\$2,727,445	\$1,363,723	(\$1,363,722)
<input checked="" type="checkbox"/> Expenses	(\$2,356,339)	(\$2,809,643)	(\$2,609,739)	\$199,904
Contractual	(\$2,355,687)	(\$2,809,643)	(\$2,607,042)	\$202,601
Commodities	(\$651)		(\$2,697)	(\$2,697)
Total	(\$1,014,502)	(\$82,198)	(\$1,207,538)	(\$1,125,341)

NOTES

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

641 - WORKERS COMP SELF INS

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$576,076)	\$846,705	\$270,628	\$10,407,352
2	(\$473,291)	\$910,090	\$436,799	\$10,844,151
Total	(\$1,049,368)	\$1,756,795	\$707,427	\$10,844,151

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$1,543,705	\$3,196,224	\$1,756,795	(\$1,439,429)
Miscellaneous	\$74,981	\$50,000		(\$50,000)
Investments from Interest	\$53,949		\$254,367	\$254,367
Fees For Service	\$1,414,775	\$3,146,224	\$1,502,428	(\$1,643,796)
<input type="checkbox"/> Expenses	(\$1,074,762)	(\$2,348,789)	(\$1,049,368)	\$1,299,421
Personnel	(\$98,136)	(\$205,261)	(\$112,760)	\$92,501
Contractual	(\$976,186)	(\$2,143,528)	(\$935,237)	\$1,208,291
Commodities	(\$440)		(\$1,371)	(\$1,371)
Total	\$468,944	\$847,435	\$707,427	(\$140,008)

NOTES

→ No material changes.

642 - GROUP HEALTH INSURANCE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$3,937,475)	\$3,910,965	(\$26,510)	\$3,968,863
2	(\$4,172,718)	\$3,891,891	(\$280,827)	\$3,688,036
Total	(\$8,110,193)	\$7,802,856	(\$307,337)	\$3,688,036

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$7,042,211	\$16,174,143	\$7,802,856	(\$8,371,287)
Miscellaneous	\$4,054	\$5,000	\$8,539	\$3,539
Investments from Interest	\$32,742	\$30,000	\$99,481	\$69,481
Fees For Service	\$7,005,415	\$16,139,143	\$7,694,837	(\$8,444,306)
<input type="checkbox"/> Expenses	(\$6,840,418)	(\$16,174,142)	(\$8,110,193)	\$8,063,949
Personnel	(\$99,562)	(\$183,472)	(\$93,695)	\$89,777
Contractual	(\$6,740,191)	(\$15,988,171)	(\$8,015,359)	\$7,972,812
Commodities	(\$665)	(\$2,500)	(\$1,140)	\$1,360
Total	\$201,792	\$1	(\$307,337)	(\$307,338)

NOTES

→ No material changes.

643 - RISK MANAGEMENT RESERVE

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$875)	\$7,920	\$7,045	\$428,809
2		\$3,502	\$3,502	\$432,311
Total	(\$875)	\$11,421	\$10,546	\$432,311

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$2,025	\$10,000	\$11,421	\$1,421
Special Assessments			\$2,500	\$2,500
Investments from Interest	\$2,025	\$10,000	\$8,921	(\$1,079)
<input checked="" type="checkbox"/> Expenses		(\$2,000)	(\$875)	\$1,125
Contractual		(\$2,000)	(\$875)	\$1,125
Total	\$2,025	\$8,000	\$10,546	\$2,546

NOTES

→ No material changes.

644 - UNEMPLOYMENT COMP

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$86)	\$24,287	\$24,202	\$452,923
2	(\$11,555)	\$25,223	\$13,668	\$466,592
Total	(\$11,640)	\$49,511	\$37,870	\$466,592

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input type="checkbox"/> Revenues	\$39,899	\$81,565	\$49,511	(\$32,054)
Investments from Interest	\$1,904		\$9,553	\$9,553
Fees For Service	\$37,995	\$81,565	\$39,958	(\$41,607)
<input type="checkbox"/> Expenses	(\$7,251)	(\$81,442)	(\$11,640)	\$69,802
Contractual	(\$7,251)	(\$81,442)	(\$11,640)	\$69,802
Total	\$32,648	\$123	\$37,870	\$37,747

NOTES

→ No material changes.

720 - Public Health Emergency Response

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$2,996,243)	\$2,292,716	(\$703,527)	\$362,889
2	(\$6,307,627)	\$4,614,793	(\$1,692,834)	(\$1,329,945)
Total	(\$9,303,870)	\$6,907,510	(\$2,396,360)	(\$1,329,945)

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
<input checked="" type="checkbox"/> Revenues	\$3,662,414		\$6,907,510	\$6,907,510
Investments from Interest	\$220,091		\$429,868	\$429,868
Intergovernmental Revenue	\$3,442,323		\$6,477,641	\$6,477,641
<input checked="" type="checkbox"/> Expenses	(\$4,872,216)		(\$9,303,870)	(\$9,303,870)
Personnel	(\$134,580)		(\$7,840)	(\$7,840)
Contractual	(\$4,476,629)		(\$9,273,516)	(\$9,273,516)
Commodities	(\$22,514)		(\$22,514)	(\$22,514)
Capital Outlay	(\$238,493)			
Total	(\$1,209,802)		(\$2,396,360)	(\$2,396,360)

NOTES

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

730 - OPIOID SETTLEMENT FUND

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1	(\$1,100)	\$46,342	\$45,242	\$436,373
2	(\$1,100)	\$50,392	\$49,292	\$485,665
Total	(\$2,200)	\$96,734	\$94,534	\$485,665

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
Revenues	\$289,912		\$96,734	\$96,734
Investments from Interest	\$1,237		\$8,961	\$8,961
Intergovernmental Revenue	\$288,674		\$87,773	\$87,773
Expenses	(\$2,750)	(\$28,585)	(\$2,200)	\$26,385
Contractual	(\$2,750)	(\$28,585)	(\$2,200)	\$26,385
Total	\$287,162	(\$28,585)	\$94,534	\$123,119

NOTES

→ No material changes.



740 - Economic Development Fund

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

Quarter	2024 Expenses	2024 Revenues	'24 Surplus / (Deficit)	'24 Running Fund Balance
1				\$1,038,355
2				\$1,038,355
Total				\$1,038,355

Main Type	2023 QTD Actuals	Total 2024 Budget	2024 QTD Actuals	Budget Variance
[-] Expenses	(\$500,000)	(\$500,000)		\$500,000
Contractual		(\$500,000)		\$500,000
Other Payments	(\$500,000)			
[+] Revenues	\$500,000			
Miscellaneous	\$500,000			
Total	\$0	(\$500,000)		\$500,000

NOTES

→ No material changes .



INVESTMENTS

The following shows the City's investment portfolio.

Pooled Cash & Investments

		Guidelines				
Type of Investment	Minimum	Maximum	Actual %	Invested Value	Yield to Maturity	
Bank Certificates of Deposit	0%	100%	28%	\$ 99,832,000	4.99	
US Treasuries	0%	100%	17%	\$ 61,253,970	5.13	
US Agencies	0%	100%	53%	\$ 190,235,085	5.28	
Repurchase Agreements	0%	50%	-			
Municipal Investment Pool	0%	30%	0%	\$ 123,277		
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%	0%	\$ 49,353	5.13	
General Checking	0%	100%	2%	\$ 5,470,042	0	
Subtotal of Investments				\$ 356,963,727	4.11	
Total Portfolio Balance				\$ 356,963,727		
Duration of investments (expressed in years)					0.48	5.09

GENERAL OBLIGATION DEBT REPORT

The following shows the City's General Bond Obligations as of March 31, 2024. Obligations are separated by governmental, business, and other.

As of March 31, 2024

City of Topeka Kansas | Monthly Debt Report for March 2024

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2024	Outstanding as of March 31, 2024
Bonds General Obligation bonds are backed by the full faith and guarantee of the Governing Body to appropriate funding on an annual									
2017A	General Obligation Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	28,490,000	2/15 & 8/15	8/15	\$ 12,050,000	\$ 12,050,000
2018A	General Obligation Bonds	Tax-Exempt	09/04/18	3.000 - 5.000	7,225,000	2/15 & 8/15	8/15	\$ 5,260,000	\$ 5,260,000
2018B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/04/18	3.000 - 3.250	5,285,000	2/15 & 8/15	8/15	\$ 3,825,000	\$ 3,825,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	36,495,161	2/15 & 8/15	8/15	\$ 23,955,914	\$ 23,955,914
2019B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/10/19	2.000 - 4.000	1,440,000	2/15 & 8/15	8/15	\$ 1,115,000	\$ 1,115,000
2020A	General Obligation Bonds	Tax-Exempt	08/18/20	1.000 - 3.500	14,110,000	2/15 & 8/15	8/15	\$ 8,534,312	\$ 8,534,312
2021A	General Obligation Bonds	Tax-Exempt	04/13/21	1.000 - 4.000	35,070,000	2/15 & 8/15	8/15	\$ 21,713,470	\$ 21,713,470
2021B	General Obligation Bonds (Zoo Projects)	Taxable	04/13/21	1.200 - 3.000	2,735,000	2/15 & 8/15	8/15	\$ 2,005,000	\$ 2,005,000
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4.000	20,077,464	2/15 & 8/15	8/15	\$ 16,202,437	\$ 16,202,437
2022A	General Obligation Bonds	Tax-Exempt	02/14/22	2.000 - 4.000	14,695,000	2/15 & 8/15	8/15	\$ 11,460,000	\$ 11,460,000
2022B	General Obligation Bonds	Tax-Exempt	08/30/22	3.000 - 5.000	16,715,000	2/15 & 8/15	8/15	\$ 15,860,000	\$ 15,860,000
2023A	General Obligation Bonds	Tax-Exempt	09/05/23	4.000 - 5.000	5,515,000	2/15 & 8/15	8/15	\$ 5,515,000	\$ 5,515,000
Subtotal Governmental G.O. Bonds								\$ 127,496,133	\$ 127,496,133
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.									
2017A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5.000	1,662,982	2/15 & 8/15	8/15	\$ 4,110,000	\$ 4,110,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	\$ 172,109	\$ 172,109
2020A	General Obligation Bonds - (Water)	Tax-Exempt	08/18/20	1.000 - 3.500	3,645,063	2/15 & 8/15	8/15	\$ 2,765,688	\$ 2,765,688
2021A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	594,839	2/15 & 8/15	8/15	\$ 631,530	\$ 631,530
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4.000	912,536	2/15 & 8/15	8/15	\$ 672,563	\$ 672,563
Subtotal Business-type G.O. Bonds								\$ 8,351,890	\$ 8,351,890
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 I	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	\$ 1,435,000	\$ 1,435,000
2016A	Full Faith and Credit Tax Increment Refunding	Tax-Exempt	05/19/16	2.000 - 2.000	4,430,000	2/15 & 8/15	8/15	\$ 1,095,000	\$ 1,095,000
Subtotal Other General Obligation Bonds								\$ 2,530,000	\$ 2,530,000
TOTAL GENERAL OBLIGATION BONDS								\$ 138,378,023	\$ 138,378,023

REVENUE BOND DEBT REPORT

The following shows the City's Revenue Bond Obligations as of March 31, 2024. Obligations are separated by utilities, other, and temporary notes.

City of Topeka Kansas | Monthly Debt Report for March 2024

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2024	Outstanding as of March 31, 2024
Utility Revenue Bonds		Revenue bonds are guaranteed solely from revenues generated by the utilities, which include water, storm water and wastewater. These typically carry a higher interest rate since they are not backed by tax revenues and the general credit of the City.							
2014A	Combined Utility Revenue Bonds	Tax-Exempt	12/23/14	3.125 - 5.000	45,510,000	2/1 & 8/1	8/1	\$ 24,665,000	\$ 24,665,000
2016A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/06/16	2.000 - 3.000	24,945,000	2/1 & 8/1	8/1	21,825,000	21,825,000
2017A	Combined Utility Revenue Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	17,975,000	2/1 & 8/1	8/1	15,685,000	15,685,000
2018A	Combined Utility Revenue Bonds	Tax-Exempt	09/11/18	3.000 - 5.000	45,695,000	2/1 & 8/1	8/1	41,125,000	41,125,000
2019A	Combined Utility Revenue Bonds	Tax-Exempt	09/17/19	2.000 - 4.000	33,270,000	2/1 & 8/1	8/1	24,485,000	24,485,000
2020A	Combined Utility Revenue Bonds	Tax-Exempt	09/08/20	1.000 - 3.000	94,885,000	2/1 & 8/1	8/1	89,880,000	89,880,000
2021A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/07/21	2.000 - 4.000	68,280,000	2/1 & 8/1	8/1	52,585,000	52,585,000
2021B	Combined Utility Junior Lien Revenue Bonds	Taxable	09/07/21	2.000 - 3.000	14,990,000	2/1 & 8/1	8/1	14,230,000	14,230,000
2023A	Combined Utility Junior Lien Revenue Bonds	Tax-Exempt	09/12/23	4.000 - 5.000	89,385,000	2/1 & 8/1	8/1	89,385,000	89,385,000
Subtotal Utility Revenue Bonds								\$ 373,865,000	\$ 373,865,000
Other Revenue Bonds									
Subtotal Other Revenue Bonds								-	-
TOTAL REVENUE BONDS								\$ 373,865,000	\$ 373,865,000
Temporary Notes		These are temporary debt instruments used for municipalities to raise capital for infrastructure improvements while awaiting permanent financing.							
2023A	Temporary Notes	Tax-Exempt	09/05/23	5.750	1,400,000	At Maturity	10/01/24	\$ 1,400,000	1,400,000
2023B	Temporary Notes	Taxable	09/05/23	6.500	8,015,000	At Maturity	10/01/24	8,015,000	8,015,000
TOTAL TEMPORARY NOTES								\$ 9,415,000	\$ 9,415,000
TOTAL INDEBTEDNESS OF THE CITY								\$ 521,658,023	\$ 521,658,023

1 - Become general obligation bonds if STAR revenues become inadequate.

2 - Property and sales tax increment.

VENDOR DIVERSITY REPORT

The City has established an overall annual goal of 40 percent of M/W/DBE participation in City issued bid solicitations released to the public. This goal is based upon evidence of available M/W/DBEs relative to all businesses ready, willing, and available to participate in bids. Per section 3.30.460(b)(3) Affirmative action programs of the Topeka Municipal Code, a Program Review Committee has been established for the purpose of reviewing and evaluating the City's minority, women, and disadvantaged business enterprise utilization. The Program Review Committee reports their review of participation and utilization of these business enterprises on a quarterly basis to the City Manager.



Vendor Diversity Report

Invoice Date From 01/01/2024 Invoice Date To 06/30/2024

NOTE: Report contains both Active and Inactive Vendors

	5,105	53,840,318.18
AFRIC	39	388,465.74
DIS	6	79,166.54
FEM	711	1,784,291.88
HISP	138	1,547,493.85
MIN	5	68,533.24
NATIV	8	18,769.00
NONE	2,229	8,560,498.44
OTHER	2,368	31,877,551.70
SMALL	2,299	15,347,486.78
VET	10	7,908.40
Total Number of Invoices	12,918	Total Invoice Amount \$113,520,483.75

To be published in the Topeka Metro News, Legal Section, one time, no later than
Wednesday July 10th, 2024

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 4/1/2024	Receipts	Disbursements	Cash Balance	Liabilities and Encumbrances	Ending Cash Balance
GENERAL	101	\$ 30,727,872.09	\$ 31,663,832.79	\$ (30,453,130.19)	\$ 31,938,574.69	\$ (1,863,587.05)	\$ 30,074,987.64
UNASSIGNED RESERVE FUND	102	\$ 11,706,273.54	\$ -	\$ -	\$ 11,706,273.54	\$ -	\$ 11,706,273.54
DOWNTOWN BUS IMPROV DIST	216	\$ 51,843.40	\$ 65,773.74	\$ (23,566.87)	\$ 94,050.27	\$ -	\$ 94,050.27
TOPEKA TOURISM BID	217	\$ 6,665.62	\$ 87,766.00	\$ (53,626.58)	\$ 40,805.04	\$ -	\$ 40,805.04
NOTO BUSINESS IMPROVEMENT DIST	218	\$ 9,510.89	\$ 2,550.00	\$ -	\$ 12,060.89	\$ -	\$ 12,060.89
TIF (TX INCREM FIN) COLLEGE HL	220	\$ (35.34)	\$ 1,250.50	\$ -	\$ 1,215.16	\$ -	\$ 1,215.16
COURT TECHNOLOGY FUND	227	\$ 242,986.98	\$ 7,178.63	\$ -	\$ 250,165.61	\$ -	\$ 250,165.61
SPECIAL ALCOHOL PROGRAM	228	\$ 377,221.10	\$ 179,202.56	\$ (259,858.70)	\$ 296,564.96	\$ (436,068.30)	\$ (139,503.34)
ALCOHOL & DRUG SAFETY	229	\$ 4,337.52	\$ 2,317.38	\$ (1,299.91)	\$ 5,354.99	\$ -	\$ 5,354.99
GENERAL IMPROVEMENT	230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKLAND ACQUISITIONS	231	\$ 948.00	\$ 2,430.00	\$ (3,264.00)	\$ 114.00	\$ -	\$ 114.00
LAW ENFORCEMENT	232	\$ 1,773,343.49	\$ 70,089.95	\$ (126,985.57)	\$ 1,716,447.87	\$ (44,100.25)	\$ 1,672,347.62
SPECIAL LIABILITY EXP	236	\$ 3,598,640.67	\$ 395,909.17	\$ (187,938.23)	\$ 3,806,611.61	\$ (101,188.39)	\$ 3,705,423.22
PARKS & RECREATION (OLD FUND)	265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZOO (OLD FUND)	268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF COURSE IMPR RES FUND	269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIENT GUEST TAX	271	\$ 52,113.99	\$ 465,748.96	\$ (419,174.07)	\$ 98,688.88	\$ -	\$ 98,688.88
TGT - SUNFLOWER SOCCER	272	\$ 531,489.85	\$ 95,326.21	\$ (136,980.17)	\$ 489,835.89	\$ -	\$ 489,835.89
TRANSIENT GUEST TAX (NEW)	273	\$ 66,064.13	\$ 93,149.80	\$ (87,291.32)	\$ 71,922.61	\$ -	\$ 71,922.61
.50% Sales Tax (State to JEDO)	274	\$ -	\$ 2,871,873.85	\$ (2,871,873.85)	\$ -	\$ -	\$ -
0.5% SALES TAX (JEDO PROJ)	275	\$ 15,624,709.35	\$ 1,241,053.50	\$ (460,765.79)	\$ 16,404,997.06	\$ -	\$ 16,404,997.06
FEDERAL FUNDS EXCHANGE	276	\$ 362,346.55	\$ -	\$ -	\$ 362,346.55	\$ -	\$ 362,346.55
EMPLOYEE SEPARATION BENEFIT	284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNSAFE STRUCTURES (OLD FUND)	285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RETIREMENT RESERVE	286	\$ 4,720,769.91	\$ 236,528.34	\$ (61,323.64)	\$ 4,895,974.61	\$ -	\$ 4,895,974.61
K P & F RATE EQUALIZATION	287	\$ 241.77	\$ -	\$ (105,390.06)	\$ (105,148.29)	\$ -	\$ (105,148.29)
NEIGHBORHOOD REVIT FUND	288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HISTORIC ASSET TOURISM	289	\$ 29,711.15	\$ -	\$ -	\$ 29,711.15	\$ -	\$ 29,711.15
.50% SALES TAX FUND	290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL STREET REPAIR	291	\$ 2,263,650.81	\$ 1,536,247.99	\$ (1,596,064.18)	\$ 2,203,834.62	\$ (74,160.61)	\$ 2,129,674.01
SALES TAX STREET MAINT	292	\$ 38,268,072.58	\$ 4,873,047.84	\$ (1,849,971.85)	\$ 41,291,148.57	\$ (2,672,243.37)	\$ 38,618,905.20
TIF (TX INCREM FIN) EASTGATE	293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CID - HOLIDAY SQUARE	294	\$ (69.81)	\$ 27,842.97	\$ (18,045.09)	\$ 9,728.07	\$ -	\$ 9,728.07
CID - 12TH & WANAMAKER	295	\$ 1,837.01	\$ 82,816.60	\$ (55,979.89)	\$ 28,673.72	\$ -	\$ 28,673.72
CID - Cyrus Hotel	296	\$ 315.81	\$ 31,898.14	\$ (26,006.30)	\$ 6,207.65	\$ -	\$ 6,207.65
CID - SE 29TH	297	\$ 104.02	\$ 25,463.09	\$ (16,863.20)	\$ 8,703.91	\$ -	\$ 8,703.91
WHEATFIELD FUND	298	\$ 493.51	\$ 69,565.28	\$ (46,116.07)	\$ 23,942.72	\$ -	\$ 23,942.72
City Donations & Gifts	299	\$ 999,800.15	\$ -	\$ (500.00)	\$ 999,300.15	\$ -	\$ 999,300.15
DEBT SERVICE	301	\$ 25,743,533.20	\$ 7,661,122.09	\$ -	\$ 33,404,655.29	\$ -	\$ 33,404,655.29
CID -Wanamaker Hills	400	\$ 949.64	\$ 81,458.04	\$ (55,234.58)	\$ 27,173.10	\$ -	\$ 27,173.10
Sherwood CID	401	\$ (110,510.66)	\$ 48,914.05	\$ (32,280.84)	\$ (93,877.45)	\$ -	\$ (93,877.45)
TIF - Sherwood Crossing	402	\$ 51,204.03	\$ 21,625.67	\$ -	\$ 72,829.70	\$ -	\$ 72,829.70
TIF - Wheatfield	403	\$ 8,696.91	\$ 434,846.12	\$ -	\$ 443,543.03	\$ -	\$ 443,543.03
CID - Downtown Ramada Inn	404	\$ 217.64	\$ 13,255.87	\$ (8,704.85)	\$ 4,768.66	\$ -	\$ 4,768.66
CID - South Topeka	406	\$ (91.25)	\$ -	\$ -	\$ (91.25)	\$ -	\$ (91.25)
Economic Dev - Clearing Fund	499	\$ 65,836.81	\$ -	\$ -	\$ 65,836.81	\$ -	\$ 65,836.81
METRO TRANS AUTHORITY	500	\$ -	\$ 2,441,676.10	\$ (2,441,676.10)	\$ -	\$ -	\$ -
PAYROLL CLEARING	501	\$ 116,910.69	\$ 10,854,302.16	\$ (7,904,142.75)	\$ 3,067,070.10	\$ -	\$ 3,067,070.10
SNCO Holding Acct.	521	\$ (892,040.35)	\$ 4,211,730.79	\$ (3,052,785.02)	\$ 266,905.42	\$ -	\$ 266,905.42
MUNICIPAL COURT BOND	530	\$ 117,893.89	\$ 36,089.33	\$ (31,820.14)	\$ 122,163.08	\$ -	\$ 122,163.08
SOFTBALL TRUST	535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE INSURANCE PROCEEDS	540	\$ 178,229.99	\$ 61,952.23	\$ (69,219.98)	\$ 170,962.24	\$ -	\$ 170,962.24
SPECIAL EVENT DEBRIS FUND	541	\$ 2,750.00	\$ 4,750.00	\$ (3,250.00)	\$ 4,250.00	\$ -	\$ 4,250.00
LAW ENFORCEMENT TRUST	561	\$ 1,073,876.02	\$ 15,280.49	\$ (6,445.26)	\$ 1,082,711.25	\$ -	\$ 1,082,711.25
MUNICIPAL COURT TRUST	564	\$ -	\$ 90,591.17	\$ (69,586.03)	\$ 21,005.14	\$ -	\$ 21,005.14
WATER ROUND-UP	580	\$ 5,410.58	\$ 4,280.67	\$ (3,258.78)	\$ 6,432.47	\$ -	\$ 6,432.47
PUBLIC PARKING	601	\$ 1,648,251.06	\$ 623,461.28	\$ (561,217.49)	\$ 1,710,494.85	\$ (124,306.59)	\$ 1,586,188.26
INFORMATION TECHNOLOGY	613	\$ (1,010,716.24)	\$ 1,489,390.42	\$ (1,640,786.30)	\$ (1,162,112.12)	\$ (231,539.06)	\$ (1,393,651.18)
FLEET MANAGEMENT	614	\$ 1,960,526.53	\$ 542,563.30	\$ (1,823,469.60)	\$ 679,620.23	\$ (2,697,910.55)	\$ (2,018,290.32)
FACILITIES OPERATIONS	615	\$ (1,343,163.39)	\$ 2,109,856.04	\$ (1,796,648.96)	\$ (1,029,956.31)	\$ (219,841.23)	\$ (1,249,797.54)
WATER UTILITY	621	\$ 96,986,175.28	\$ 23,056,631.36	\$ (23,318,011.49)	\$ 96,724,795.15	\$ 291,148,136.71	\$ 387,872,931.86
STORMWATER UTILITY	623	\$ 21,963,201.24	\$ 2,799,948.06	\$ (2,343,505.16)	\$ 22,419,644.14	\$ 4,155.85	\$ 22,423,799.99
WASTEWATER FUND	625	\$ 107,216,783.72	\$ 9,128,812.65	\$ (8,851,223.96)	\$ 107,494,372.41	\$ (212,637.19)	\$ 107,281,735.22
CYPRESS RIDGE GOLF	634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY & VEHICLE INSURANCE	640	\$ (781,913.38)	\$ 768,636.96	\$ (100,400.23)	\$ (113,676.65)	\$ (3,169.90)	\$ (116,846.55)
WORKERS COMP SELF INS	641	\$ 11,773,908.88	\$ 748,467.65	\$ (413,147.14)	\$ 12,109,229.39	\$ 1,865,897.08	\$ 13,975,126.47
GROUP HEALTH INSURANCE	642	\$ 4,471,505.44	\$ 4,226,014.14	\$ (4,541,279.09)	\$ 4,156,240.49	\$ (10,688,616.62)	\$ (6,532,376.13)
RISK MANAGEMENT RESERVE	643	\$ 417,845.99	\$ -	\$ -	\$ 417,845.99	\$ -	\$ 417,845.99
UNEMPLOYMENT COMP	644	\$ 439,972.92	\$ 21,762.96	\$ (11,864.63)	\$ 449,871.25	\$ -	\$ 449,871.25
HUD GRANTS	700	\$ (934,768.64)	\$ 1,869,533.66	\$ (1,498,646.83)	\$ (563,881.81)	\$ (600,548.33)	\$ (1,164,430.14)
OTHER GRANTS	710	\$ (206,560.03)	\$ 196,579.23	\$ (341,124.34)	\$ (351,105.14)	\$ (229,229.42)	\$ (580,334.56)
CARES Act Fund	720	\$ 20,941,984.56	\$ -	\$ (5,216,630.83)	\$ 15,725,353.73	\$ (6,457,573.35)	\$ 9,267,780.38
OPIOID SETTLEMENT FUND	730	\$ 426,353.28	\$ 46,439.10	\$ (1,100.00)	\$ 471,692.38	\$ (4,950.00)	\$ 466,742.38
ECONOMIC DEVELOPMENT FUND	740	\$ 1,038,355.00	\$ -	\$ -	\$ 1,038,355.00	\$ -	\$ 1,038,355.00
CAPITAL PROJECTS	800	\$ 26,989,216.85	\$ 2,564,583.30	\$ (6,744,301.68)	\$ 22,809,498.47	\$ (421,573,844.85)	\$ (398,764,346.38)
DEVELOPER CAPITAL PROJECTS	805	\$ 4,462.50	\$ -	\$ -	\$ 4,462.50	\$ -	\$ 4,462.50
FLEET RESERVE/REPLACE	814	\$ 814,758.33	\$ 237,644.41	\$ (4,773.30)	\$ 1,047,629.44	\$ (307,166.00)	\$ 740,463.44
WATER UTILITY - CIP	821	\$ (24,457,928.65)	\$ 1,500,000.00	\$ (3,626,100.16)	\$ (26,584,028.81)	\$ (7,817,279.44)	\$ (34,401,308.25)
STORMWATER UTILITY - CIP	823	\$ 2,599,640.18	\$ 1,178,750.00	\$ (2,645,236.36)	\$ 1,133,153.82	\$ (1,774,995.11)	\$ (641,841.29)
WASTEWATER - CIP	825	\$ (9,742,268.58)	\$ 3,060,850.00	\$ (4,797,855.34)	\$ (11,479,273.92)	\$ (14,051,031.45)	\$ (25,530,305.37)
GRAND TOTAL		398,999,748.73	126,280,662.59	(122,817,742.75)	402,462,668.57	(179,167,797.42)	223,294,871.15