



City of Topeka

2022 Annual Comprehensive Financial Report

December 31, 2022



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF TOPEKA, KANSAS

For The Year Ending December 31, 2022

Prepared by the Administrative and Financial Services Department

CITY OF TOPEKA, KANSAS
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Year Ended December 31, 2022
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INTRODUCTORY SECTION



CITY OF TOPEKA

Stephen Wade, City Manager

Administrative and Financial Services Department

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Freddy Mawyin, Chief Financial Officer
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Fax: 785-368-3975
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June 13, 2023

Honorable Mayor Michael A Padilla
Honorable Members of the City Council
and Citizens of Topeka, KS:

I am pleased to present the Annual Comprehensive Financial Report (Annual Audit) of the City of Topeka, Kansas (the City) for the fiscal year ended December 31, 2022. The ACFR has been prepared by the Administrative and Financial Services Department in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB). Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. I believe that the data, as presented, is accurate in all material respects; that its presentation fairly shows the financial position and the results of the City's operations as measured by the financial activity of its various funds; and that the included disclosures will provide the reader with an understanding of the City's financial affairs.

BT&Co., P.A., an independent firm of licensed certified public accountants, audited the City's financial statements and issued unmodified opinions on the City of Topeka's financial statements for the year ended December 31, 2022.

GASB Statement No. 34 requires that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of a Management's Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Our ACFR is divided into the following sections:

The Introductory Section includes information about the organizational structure of the City, the City's economy, major initiatives, status of City services, and cash management.

The Financial Section is prepared in accordance with the GASB 34 requirements by including the MD&A, the Basic Financial Statements including notes, and the Required Supplementary Information. The Basic Financial Statements include the government-wide financial statements that present an overview of the City's entire financial operations and the fund financial statements that present the financial information of each of the City's major funds, as well as non-major governmental, fiduciary and other funds. Also included in this section is the Independent Auditors' Report on the basic financial statements.

The Statistical Section includes tables containing historical financial data, debt statistics, and miscellaneous social and economic data of the City that are of interest to potential investors in our bonds and to other readers. The data includes ten-year revenue and expenditure information.

PROFILE OF TOPEKA

Topeka is the capital city of Kansas and the seat of Shawnee County. It is situated along the Kansas River in northeast Kansas. As of the 2020 census, the city population was 126,587 and has shown a modest population growth of 2.6 percent since 2000. The Topeka Metropolitan Statistical Area had a 2020 population of 247,189. In addition to Topeka, Shawnee County includes three small incorporated towns and a variety of recreational facilities, lakes, golf courses, and both suburban and "rural" housing options. Topeka was chartered as a city in February 1857 and chosen as the capital city of Kansas in 1861.

The City of Topeka operates under a council-manager form of government. This system of local government combines the strong political leadership of elected officials with the managerial experience of a professional local government manager. The City is governed by a ten-member Governing Body, including a directly elected Mayor and a nine-member City Council, elected by district. Governing Body members serve 4-year staggered terms. A City Manager, appointed by the Governing Body, is responsible for the implementation of the Governing Body's policy and the day-to-day operations of the City. The City has approximately 1,025 employees responsible for a wide range of services, including public safety, municipal court, construction and maintenance of the City's street and traffic infrastructure network, water utility, wastewater utility, stormwater utility, social services, planning and zoning, the zoo, and many others.

Topeka is located in the center of the United States, approximately equidistant between the east and west coasts and between Mexico and Canada. Topeka's transportation needs are served by a comprehensive transportation network, including Interstate Highway 70 / 470, Interstate Highway 35 (Kansas Turnpike), U.S. Highway 24, U.S. Highway 40, U.S. Highway 75, and Kansas Highway 4. Burlington Northern Santa Fe and Union Pacific serve the region's freight needs while AMTRAK Passenger Rail Service is available to either Chicago or Los Angeles. Forbes Field Airport provides limited scheduled air service and Kansas City International, a 73 mile Interstate drive east of Topeka, is served by 10 major commercial airlines and their connection partners, offering over 118 daily departures with nonstop jet service to 47 destinations.

MAJOR INITIATIVES AND ACHIEVEMENTS

A number of significant initiatives, outlined below, are underway in Topeka that are expected to have a positive effect on the City's economic health and its ability to provide services to residents and businesses.

Economic Development

The challenge of financing local public infrastructure improvements and operations has been met creatively by both government and citizens in the recent past. Funding in the form of a dedicated citywide sales tax to address existing infrastructure needs has been established. The 10-year citywide $\frac{1}{2}$ cent sales tax was initially approved in 2009 and was recently renewed for another 10 years. It is currently set to expire in October 2029. It is specifically dedicated to improving *existing* citywide infrastructure. To date, over \$198 million of sales tax revenue has been collected for use in improving existing streets, curbs, and sidewalks.

In addition to a specific citywide sales tax, Topeka also receives funds from a countywide $\frac{1}{2}$ cent sales tax. The tax was approved by the voters and speaks to the strong City/County relationship and commitment to community, economic, and infrastructure development. This sales tax generates approximately \$18.5 million annually – including \$5 million for countywide economic development. It initially was set to expire in December 2017. However, in November of 2017, City voters approved a 15-year extension starting in 2017 and lasting until 2031. The primary use is intended to encourage economic development and quality of life improvements.

In 2022 the Goodyear Tire & Rubber Company's Topeka tire plant announced a \$480 million expansion of its Topeka plant. Goodyear is one of the world's largest tire companies, employing about 72,000 people and manufacturing its products at 57 facilities in 23 countries. This Topeka plant investment is projected to add \$125 million annually over the next five years and create 40 new full-time jobs. Additionally, OneSource Distributing LLC, a magazine and print publications distribution company announced plans to locate their next facility in Topeka. This investment is a \$62 million expansion that will also create 20 new full-time jobs for the community.

The Topeka economy benefits from strong healthcare and government sectors and a growing warehouse distribution presence. In addition, the City is a critical partner in the Kansas and Missouri animal healthcare corridor. These strong and growing economic sectors will benefit from the City's focus on infrastructure improvement.

TOPEKA'S ECONOMY AND OUTLOOK

Topeka is the economic hub of northeast Kansas and a vital retail center. Topeka collects approximately 90% of the entire county's (Shawnee County) trade. A 2022 Kansas Department of Revenue pull factor report shows Topeka's income-adjusted pull factor at 1.50; the highest income-adjusted pull factor among the top five most populated cities in Kansas. A pull factor is a measurement of the relative strength of the retail community. A factor of 1.50 indicates that Topeka's retail consumer base is 50 percent greater than Topeka's overall population, adjusted for differences in regional income. In other words, Topeka's retail industry attracts a significant pool of shoppers to the city.

Topeka has a diverse business community ranging from a robust Health Care sector employing more than 19,000 workers, to a rapidly growing Financial Activities super-sector contributing more than \$3 billion in gross domestic product, to advanced agricultural-technology; home to one of the world's largest

R&D facilities for canine and feline health research. Given the geographical location, Topeka is also a super hub for advanced manufacturing and distribution centers supporting the entire U.S. economy.

Washburn University, located in the center of the city, offers broadly-based liberal arts and professional education through more than 200 certificate, associate, baccalaureate, master's, doctorate, and juris doctorate programs through the College of Arts and Sciences and the Schools of Law, Business, Nursing and Applied Studies. Washburn, which serves a student population of approximately 7,000, has new campus living centers and lifestyle amenities that have resulted in more traditional students finding Washburn a perfect fit for their college years. Topeka is also the home of the Washburn Institute of Technology which offers a wide variety of secondary, post-secondary, and customized workforce development programs. In addition, the University of Kansas, Kansas State University, and Emporia State University are within an hour's drive bringing the total number of college students in the immediate area to more than 58,000.

Topeka and Shawnee County are served by five public school districts that offer a wide variety of quality educational programs to more than 27,000 students. Additionally, a number of private schools provide educational alternatives to both elementary and secondary students.

Topeka offers a quality of life that includes a zoo, parks, golf courses, community theatre, concerts and shows, festivals, sporting events, and a myriad of social services. Attractions include Heartland Motorsports Park Topeka, the Topeka Zoo and Conservation Center, the Brown vs. Board National Historic Site, the State Capitol complex and Governor's Mansion, the Kansas History Center, the Great Overland Station, the NOTO Arts District, and a variety of museums. The community boasts two outstanding hospitals, five specialized medical facilities, and a wide variety of specialized health services that make it a major regional medical center for the state.

In the recent year the City adopted the Rural Housing Incentive District following State of Kansas legislative approval. These new incentives will uniquely allow our major metropolitan area to address the housing needs of our community as well as position us well to further attract future economic development to our area.

The City's property tax revenue, one of the single largest sources of tax revenue for the City's general fund, has grown at a modest pace in recent years, reflecting the growth in property values and prices during the time period. Trends in other sources of local tax revenue—sales tax primarily—have also seen steady growth.

The Public Health Emergency-COVID-19 that began in the first quarter of 2020 has presented many challenges for the City. Through the first quarter of 2023, Topeka's economy continues to be more resilient than expected at the beginning of the crisis with economic activity continuing evidenced through strong sales tax performance and an active real estate market. However, it is unclear what the long-term impact will be on Topeka's economy.

OTHER FINANCIAL INFORMATION

Internal Controls

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Process

The City's budget is a detailed operating plan which identifies estimated costs and results in relation to estimated revenues. The budget includes: (1) the programs, projects, services, and activities to be carried on during the fiscal year; (2) the estimated revenue available to finance the operating plan; and (3) the estimated spending requirements of the operating plan. The budget represents a process where policy decisions by the Governing Body are made, implemented, and controlled.

The annual budget process begins 15 months before the start of each fiscal year when the Administrative and Financial Services Department prepares a revised five-year financial forecast. The financial forecast serves as the foundation for planning and control, projecting revenues and expenditures for the next five years and comparing the prior year's projections with actual results. The Administrative and Financial Services Department also reviews and coordinates the annual Capital Improvement Program and Budget. The resulting proposed budget is submitted to the City Manager. The City Manager reviews and, as appropriate, revises the proposed budget and then, six months before the new year, submits a recommended budget to the Governing Body. The Governing Body holds public hearings to receive input from citizens. The budget is adopted approximately three months before the start of the new fiscal year and is submitted to the State of Kansas in compliance with State statutes.

The legal level of budgetary control is at the individual fund level, and City policy provides authority for intra-fund modifications of the budget. The budget is prepared by fund, function, cost center, and superior commitment item. Legal appropriated annual budgets are statutorily required for most, but not all, operations. City practice is to adopt budgets for all funds. Budget to actual comparisons are provided in this report for each individual governmental fund for which a legal appropriated annual budget has been adopted.

Cash Management

The City manages a pooled funds investment program for all cash. The City's investment priorities seek the preservation of capital, liquidity, and yield. A priority is placed on the soundness of financial institutions holding our assets and the types of investments permitted by the State of Kansas statutes.

Risk Management

It is the policy of the City to purchase commercial insurance against property or liability risks. The City is self-insured for workers' compensation claims. Claims payment history (experience) and payroll costs (exposure) are considered when calculating the claims liabilities and workers' compensation outstanding liabilities for each department. The City's insurance/self-insurance program is reviewed annually in the budget process. The claims liabilities and workers' compensation liabilities reported on the statement of net assets have been actuarially determined and include an estimate of incurred but not reported losses.

INDEPENDENT AUDIT

Topeka Municipal Code Section 3.25.010 requires that all funds established by the Chief Financial Officer of the Administrative and Financial Services be managed in accordance with generally accepted accounting principles in accordance with the National Council on Governmental Accounting. The records, represented in the Annual Comprehensive Financial Report, have been audited by the certified public accounting firm, BT&Co., P.A. The Independent Auditors' Report on our current financial statements is presented in the Financial Section. As a recipient of Federal and State financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principal and Audit Requirements for Federal Awards. Single audits are intended to eliminate duplication of audit effort by providing for only one audit entity-wide, specifically designed to meet the needs of all interested parties. Although individual federal grantor agencies may still arrange for additional audit work if they consider it necessary for their purposes, the law requires that any additional work be built upon the single audit.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (ACFR) to the City of Topeka for its Annual Comprehensive Financial Report (ACFR) for the period ending December 31, 2021 and the Popular Annual Financial Award (PAFR) for the period ending December 31, 2021. In addition to these awards, the City also received for the Distinguished Budget Award for the 2022 budget.

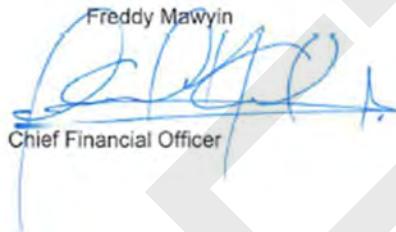
I would like to express my appreciation to the entire staff of the Administrative and Financial Services Department whose professionalism, dedication, and efficiency are responsible for the preparation of this report. Certain individuals worked many extra hours and exhibited extraordinary effort in ensuring the accuracy and timeliness of this report. Finally, I want to thank the Mayor and the City Council for their interest and support in planning and conducting the City's financial operations.

Respectfully submitted,

Stephen Wade



City Manager

Freddy Mawyn

Chief Financial Officer

Rachelle Mathews

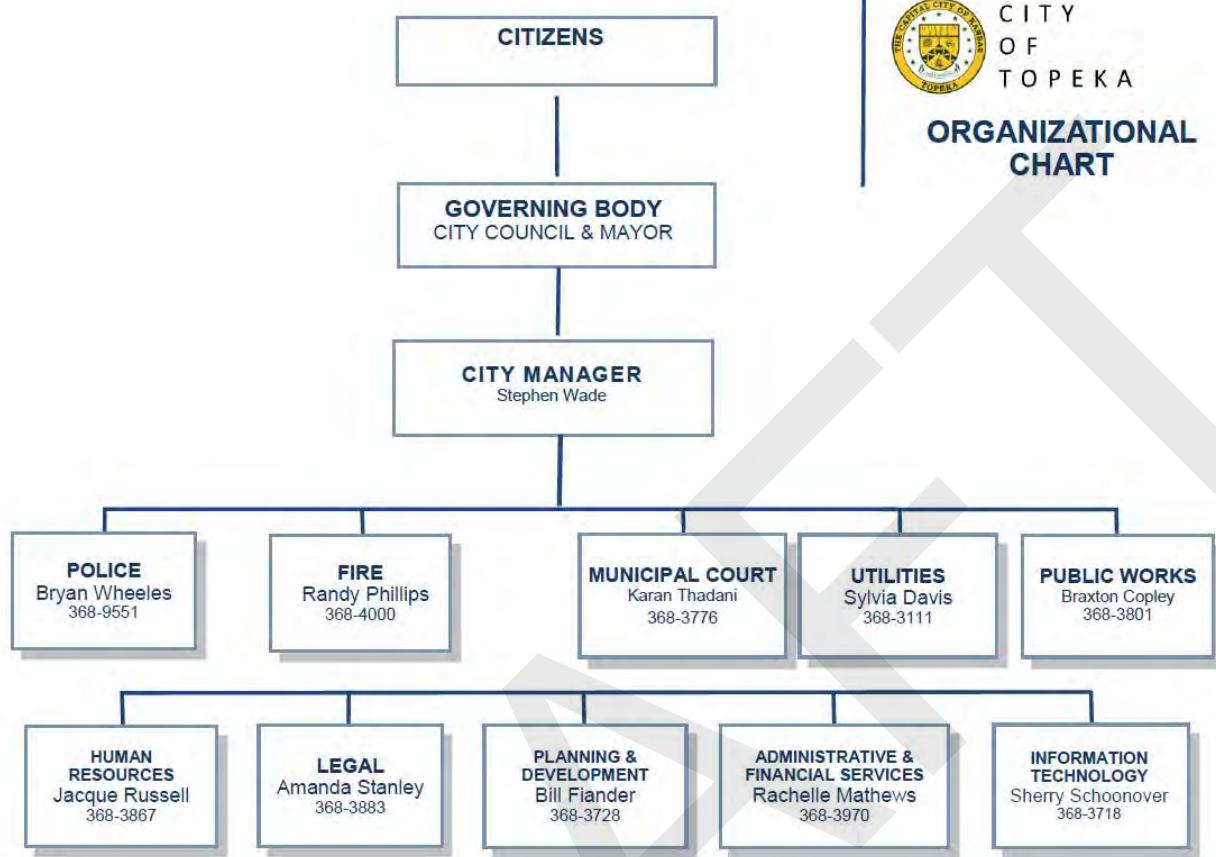


Deputy Director of Administrative and Financial Services



CITY
OF
TOPEKA

ORGANIZATIONAL CHART



City of Topeka, Kansas
Comprehensive Annual Financial Report
Principal Officials for the Year Ended December 31, 2022

Mayor

Michael Padilla, Mayor

City Council Members

Name	District #	Current Term
		Expires
Karen Hiller	1	November 2025
Christina Valdivia-Alcala	2	November 2023
Sylvia Ortiz	3	November 2025
Tony Emerson	4	November 2023
Brett Kell	5	November 2025
Hannah Naeger	6	November 2023
Neil Dobler	7	November 2025
Spencer Duncan	8	November 2023
Michelle Hoferer	9	November 2025

City Manager

Stephen Wade, City Manager

Department Heads

City Attorney, Amanda Stanley
Chief of Fire, Randall Phillips
Chief of Police, Bryan Wheeles
Interim Chief Financial Officer, Rachelle Mathews
Director of Human Resources, Jacque M. Russell
Interim Chief Information Officer, Sherry Schoonover
Director of Planning and Development, William Fiander
Director of Public Works, Braxton Copley
Director of Utilities, Sylvia Davis
Municipal Court, Administrative Judge Karan Thadani

Prepared by Administrative and Financial Services Department

Freddy Mawyn, Chief Financial Officer
Rachelle Mathews, Deputy Director of Administrative and Financial Services
Amanda Meyer, Accountant II
Kristin E. Ready, Accountant II
Deidre E. Chinn, Accounts Receivable and Utility Billings Specialist
Krystle Williams, Accountant III



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Topeka
Kansas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Monell

Executive Director/CEO

DRIVE

FINANCIAL SECTION



Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the City Council
City of Topeka, Kansas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Topeka, Kansas (the City), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Topeka, Kansas, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and ½% Sales Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Friends of the Topeka Zoo (the Zoo), the discretely presented component unit of the City, which represents all of the assets, net position and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Zoo, are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States; and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matters

As discussed in Note 1 to the financial statements, the financial statement have been restated to correct misstatements. Our opinion is not modified with respect to this matter.

As discussed in Note 1 to the financial statements, the City implemented Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and the pension and other postemployment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

[FIRM SIGNATURE]

_____, 2023
Topeka, Kansas

CITY OF TOPEKA, KANSAS

MANAGEMENT'S DISCUSSION AND ANALYSIS **Fiscal Year Ended December 31, 2022**

As management of the City of Topeka, KS, we offer you this discussion and analysis, which is an overview and analysis of the City of Topeka's (the "City") financial statements, a narrative overview and analysis of the financial activities of the City for the year ended December 31, 2022. We present all amounts as whole dollars, except as otherwise indicated. The information contained here, as well as the information contained in the letter of transmittal, are intended to provide the reader of the financial statements with a well-rounded picture of the City's financial condition.

Financial Highlights

- The assets and deferred outflows of the City of Topeka exceeded its liabilities and deferred inflows at the end of 2022 by \$479.7 million. This is our total net position, and of this amount, \$30.8 million is not specifically assigned for restricted purposes and may be used to meet the government's ongoing obligations.
- The City's total net position increased by \$14.7 million after restatement of beginning net position for the previous year. Of that change the Governmental Funds increased \$10.8 million and Business type activities increased \$3.9 million. Major drivers for those changes in net position include:
 - Cash in the Governmental Funds increasing \$38.0 million, while cash in the business-type funds decreased \$18.2 million;
 - Other governmental current assets (e.g., receivables, prepayments, inventory, etc.) increased \$2.5 million while these same assets in the business-type activities increased \$2.4 million;
 - Governmental capital assets (not being depreciated) increase \$3.7 million while business-type capital assets (not being depreciated) decreased \$10.6 million;
 - Governmental capital assets (net of depreciation) increased \$0.6 million while business-type capital assets (net of depreciation) increased \$20.1 million;
 - Business-type restricted cash decreased \$2.2 million;
 - Governmental lease receivables and intangible right-to-use assets increased \$0.3 million;
 - Governmental deferred outflow of resources (e.g., Pension/OPEB related amounts) increased \$10.3 million while business-type deferred outflow of resources decreased \$0.8 million;
 - Governmental other liabilities increased \$13.6 million while business-type other liabilities increased \$0.4 million;
 - Governmental long-term liabilities increased \$46.1 million. Business-type long-term liabilities decreased \$14.4 million.
 - Governmental deferred inflows of resources decreased by \$17.8 million and business-type activities decreased by \$1.1 million. Both primarily due to changes in deferred pensions amounts.

- Governmental net position (beginning) increased \$2.7 million while business-type net position increased \$1.9 million due to prior period adjustments. For additional information please refer to the financial statement notes page 42.
- At December 31, 2022, the fund balance for the general fund was \$27.5 million or 28.2% of expenditures.
- The City reported a net position of \$11.8 million for its component unit (Friends of the Zoo).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

The City presents two kinds of statements, each providing a different perspective of the City's finances. The reporting focus is on both the City as a whole (government-wide) and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. The fund financial statements focus on the individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. Both perspectives allow the user to address relevant questions, broaden the basis of comparison and enhance the City's accountability.

Government-wide Financial Statements

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the City's finances, in a manner like a private-sector business. The Statement of Net Position presents information on all the City's assets and liabilities, deferred outflows, and deferred inflows with the difference between the two reported as Net Position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Based on this criteria, the City's financial position continues to improve.

The *Statement of Activities* presents information showing how the City's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and community services. The business-type activities include the water and sanitary sewer, sanitation, storm sewer, and parking.

The government-wide financial statements include not only the City (known as the primary government), but also the legally separate entities for which the City is financially accountable.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into two categories: *governmental funds* and *proprietary funds*.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental funds and governmental activities.

Proprietary Funds - The City maintains two different types of proprietary funds. The first type, Enterprise funds, are used to report the same functions presented as business-type activities in the government-wide financial statements. The city uses enterprise funds to account for its water, sewer operations, storm water, and public parking. The second type, Internal Service funds, are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for shared administrative costs, health care costs, fleet maintenance, workers compensation and liability expenses. These activities have been included within the governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the combined water, sewer, and storm water fund, a major fund, from the parking fund, a non-major fund. Individual fund data for the enterprise funds and the internal service funds is provided in the form of combining statements on pages 26-30 of this report.

Notes to the financial statements - The notes to the basic financial statements begin on page 33 of this report. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary and other information - In addition to the basic financial statements and accompanying notes, the report also presents certain required supplementary information concerning the City's progress in funding its obligation to fund its outstanding OPEB and Pension costs found on pages 81-85 of this report. The combining statements are presented immediately following the required supplementary information.

Financial Analysis - Government-wide Financial Statements

As noted earlier, Net Position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$479.7 million at December 31, 2022. Table 1 summarizes the assets and deferred outflows of resources, liabilities and deferred inflows of resources and Net Position for governmental activities, business-type activities, and the total primary government.

Table 1
City of Topeka, Kansas
Condensed Statement of Net Position
December 31, 2022

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 298,488,793	\$ 257,659,289	\$ 126,136,553	\$ 144,197,900	\$ 424,625,346	\$ 401,857,189
Capital assets, non-depreciable	52,130,161	48,465,667	105,963,562	116,611,092	158,093,723	165,076,759
Capital assets, net of depreciation	242,937,376	242,269,779	376,660,205	356,507,105	619,597,581	598,776,884
 Total assets	 593,556,330	 548,394,735	 608,760,320	 617,316,097	 1,202,316,650	 1,165,710,832
Deferred outflows of resources	38,913,837	28,601,534	2,885,909	3,684,232	41,799,746	32,285,766
 Long-term liabilities outstanding	 270,999,456	 224,825,625	 316,269,293	 330,675,956	 587,268,749	 555,501,581
Other liabilities	84,087,933	70,500,900	29,175,189	28,760,796	113,263,122	99,261,696
 Total liabilities	 355,087,389	 295,326,525	 345,444,482	 359,436,752	 700,531,871	 654,763,277
Deferred inflows of resources	63,095,910	80,886,703	785,732	1,950,960	63,881,642	82,837,663
 Net position	 142,630,886	 145,011,816	 158,749,768	 183,635,381	 301,380,654	 328,647,197
Net investment in capital assets	127,824,627	65,182,848	19,368,745	17,205,713	147,193,372	82,388,561
Restricted	(56,168,645)	(9,411,623)	87,297,502	58,771,523	31,128,857	49,359,900
 Total net position	 \$ 214,286,868	 \$ 200,783,041	 \$ 265,416,015	 \$ 259,612,617	 \$ 479,702,883	 \$ 460,395,658

The largest portion of the City's net position, \$301.3 million (62.8%) reflects its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, etc.) less any related debt and deferred outflows/inflows of resources used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these are not available for future spending. Although the City's investments in its capital assets is reported net of related debt and deferred inflows/outflows of resources, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A second component of the City's total net position, \$147.2 million (30.7%), is classified as restricted net position. This component represents resources that are subject to external restrictions on how they may be used. These restrictions derive from various sources, such as state statutes or legislation, donor restrictions, and bond covenants.

The final component of the City's total net position, \$31.1 million (6.5%); (\$56.1 million) deficit governmental activities and \$87.0 million business-type activities), is classified as unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors. These are resources that can be considered usable for any purpose, although they may not be in a spendable form such as cash. It is not uncommon for the governmental activities column to report an unrestricted net position deficit, this is due to existence of long-term liabilities that are funded on a pay as you go basis. Resources are appropriated each year as payments become due, rather than accumulating assets in advance.

Table 2
City of Topeka, Kansas
Statement of Activities and Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 9,715,425	\$ 10,661,828	\$ 84,616,194	\$ 9,715,425	\$ 95,278,022	
Operating grants and contributions	12,882,368	13,323,863	500,000	12,882,368	13,823,863	
Capital grants and contributions	10,399,338	9,148,578	-	10,399,338	9,148,578	
General revenues						
Property taxes	49,682,480	46,207,608	-	49,682,480	46,207,608	
Sales taxes	69,729,617	65,831,655	-	69,729,617	65,831,655	
Franchise taxes	16,080,723	13,696,309	-	16,080,723	13,696,309	
Motor fuel taxes	10,151,572	5,003,333	-	10,151,572	5,003,333	
Payment in lieu of taxes	7,987,111	8,330,204	-	7,987,111	8,330,204	
Service assessments	-	-	-	-	-	
Alcoholic beverage taxes	2,066,824	1,672,200	-	2,066,824	1,672,200	
Transient guest taxes	2,839,597	2,527,571	-	2,839,597	2,527,571	
Miscellaneous	1,032,553	1,293,523	6,201,877	1,032,553	7,495,400	
Unrestricted investment earnings	1,448,193	369,649	319,064	1,448,193	688,713	
Gain on sale of capital assets	-	62,626	-	-	62,626	
Total general revenues	194,015,801	178,128,947	-	91,637,135	194,015,801	269,766,082
Expenses						
General government	28,611,531	22,280,194	-	-	28,611,531	22,280,194
Public safety	76,746,763	71,266,533	-	-	76,746,763	71,266,533
Public works	49,474,882	50,088,353	-	-	49,474,882	50,088,353
Economic Development	11,928,467	11,399,719	-	-	11,928,467	11,399,719
Parks and Recreation	2,839,153	2,838,008	-	-	2,839,153	2,838,008
Public Housing	5,743,728	6,902,349	-	-	5,743,728	6,902,349
Social Services	659,892	656,412	-	-	659,892	656,412
Interest and fiscal charges	7,184,731	2,264,545	-	-	7,184,731	2,264,545
Water, Water Pollution Control, & Stormwater Utility	-	-	84,793,773	83,819,158	84,793,773	83,819,158
Public Parking	-	-	2,907,699	2,458,514	2,907,699	2,458,514
Total expenses	183,189,147	167,696,113	87,701,472	86,277,672	270,890,619	253,973,785
Increase (decrease) in net position before transfers and special item	10,826,654	10,432,834	3,923,952	5,359,463	14,750,606	15,792,297
Transfers in (out)	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	-	-
Change in Net Position	10,826,654	10,432,834	3,923,952	5,359,463	14,750,606	15,792,297
Net Position - Beginning	200,783,041	190,350,207	259,612,617	254,253,154	460,395,658	444,603,361
Prior Period Adjustments	2,677,173	-	1,879,446	-	4,556,619	-
Net Position - Ending	\$ 211,609,695	\$ 200,783,041	\$ 263,536,569	\$ 259,612,617	\$ 475,146,264	\$ 460,395,658

Governmental Activity Highlights

Total revenues performed favorably for the City in 2022 compared to 2021 and total expenses performed within expectations. Below is a summary of the performance and highlights in the year.

- Revenue Highlights
 - Franchise fees increased \$2.4 million primarily due to increased revenue generated by the gas and electric utility providers in the City.
 - Taxes and service assessment revenues increased \$6.3 million primarily due to the rising property values within the City's tax base and strong economic performance of consumer spending in the retail sector.
 - Intergovernmental revenues increased \$8.6 million primarily due to the recognition of \$8.0 in earned Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) income.
- Expense Highlights
 - Public Safety increased \$1.2 million each primarily due to planned wage increases in contractual agreements with the City's collective bargaining units.
 - Economic Development increased \$2.7 million primarily due to increased disbursements in the City's Community Improvement and Tax Increment Financing Districts.
 - Capital Outlay increased \$15.3 million primarily due to the construction of approved capital projects being funded by the CSLFRF funds under the Revenue Loss use category.
 - Interest and fiscal charges decreased \$5.7 million primarily due to the decrease in borrowing rates over the past five years and the City's ability to refund outstanding debt obligations using current refunding for economic savings.

Business-type Activity Highlights

- Revenue Highlights
 - Total program revenues increased \$4.7 million in 2022 from 2021. This was primarily all due to the increase in charges for services related to the approved utility rate increases for the 2022 service year.
- Expense Highlights
 - Total operating expense decreased \$1.6 million in 2022 from 2021. This was offset by increases in nonoperating expenses of \$2.7 million. The decrease in operating expense was mainly due to decreases of \$4.4 million in supplies expense that was offset by increases of \$1.9 million in contractual expenses and \$1.7 depreciation and amortization expense. The increase in non-operating expense is mainly due an increase of \$2.7 in interest expense.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. In 2011 the City implemented GASB 54, which changed the structure of the fund balance from Reserved and Unreserved to presenting fund balances of nonspendable, restricted, committed, assigned, and unassigned. The nonspendable portion of fund balance is what cannot be spent due to the fund's form or the requirement that it be maintained intact. Examples would be inventories or prepaid items. The restricted portion of fund balance includes limitations imposed by creditors, grantors, contributors, or laws. The committed portion of fund balance includes limitations imposed by the City Council. The assigned portion of fund balance includes amounts designated by the City Council and City Manager intended to be used for a designated purpose. Examples of this would be encumbrances or purchase orders to suppliers. Lastly, the unassigned portion of fund balance includes monies not falling into the other categories.

As of December 31, 2022, the City's governmental funds reported combined ending fund balances of \$129.2 million, an increase of \$22.4 million or 21.0%. The general fund is the chief operating fund of the City. During 2022, the fund balance of the general fund increased \$0.9 million or 3.4% to \$27.5 million.

Table 3
Change in Governmental Fund Balance

Fund	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General	\$ 26,565,519	\$ 27,459,346	\$ 893,827
1/2% Sales Tax	11,709,128	12,211,567	502,439
Debt Service	12,304,036	13,496,490	1,192,454
Public Health Emergency Response	2,797,825	775,306	(2,022,519)
Other Governmental Funds	53,369,876	75,241,899	21,872,023
 Total Governmental Funds	\$ 106,746,384	\$ 129,184,608	\$ 22,438,224

The Public Health Emergency Response fund did meet the definition of a major fund per GASB guidelines for 2022, as such, it is shown in its own column, whereas in 2021 it was reported combined with the Nonmajor Governmental Funds. The Debt Service reported an increase in fund balance of \$1.2 million and was primarily due to unspent bond proceeds being returned to fund at the completion of bond funded projects in order to pay future debt service obligations.

As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represented 28.0% of total general fund expenditures, and total fund balance represented 67.2% of total fund expenditures. For the General Fund, the City has adopted a fund policy that requires the city to maintain a minimum unassigned fund balance that is equal to at a minimum 15% of General Fund revenues but with a target of 20% of General Fund revenues. For 2022, the General Fund's unassigned fund balance of \$27.5 million exceeded the minimum fund balance requirement.

Proprietary funds

The City's proprietary funds financial statements provide the same type of information found in the government wide financial statements, but in more detail. Unrestricted net position of the Water, Stormwater and Sewer Fund at the end of 2022 was \$85.0 million, an increase of \$28.7 million from the previous year. The unrestricted net position of the Parking Fund at the end of 2022 was \$1.7 million, a decrease of \$41 thousand from the previous year. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities and additional information can also be found in the *Basic Financial Statements* section.

General Fund Budgetary Highlights

The General Fund is used to account for all activities of the City not otherwise accounted for by a specified fund. It is also the largest of the City's governmental funds, comprised of mostly general tax revenues, and provides basic city services such as Police, Fire, Administration, Planning and Development, and Public Works. Each departmental expenditure budget must be developed and justified each year during the legally required budget adoption process.

- Total General Fund revenues on a budgetary basis were \$105.3 million, \$7.5 million or 7.7% more than the final budget of \$97.9 million. The final revenue budget does not include prior year fund balance. This increase is mainly due to a positive budget variance in the taxes and service assessments and franchise fee line items.
 - Current year property and sales taxes were \$71.3 million, which was \$5.0 million or 7.6% more than budget. Similarly, to government-wide statements this increase was primarily due to the rising property values within the City's tax base and strong economic performance of consumer spending in the retail sector
 - Current year Franchise Fees were \$16.1 million, which was \$2.6 million or 19.5% more than budget. This increased revenue was primarily due to higher collections from the gas and electric utility providers in the City.

- Total 2022 General Fund expenses on a budgetary basis were \$97.4 million, which was \$0.7 million or -0.7% less than the final budgeted expenditures.
 - The General Government expenses were \$13.3 million or 6.1% more than the final budget of \$11.2 million. The Public Safety expenses were \$2.0 million or 2.8% more than the final budget of \$69.6 million.

Capital Assets and Debt Administration

Capital Assets

Table 4
City of Topeka's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 1,158,219	\$ 867,682	\$ 1,675,360	\$ 1,675,360	\$ 2,833,579	\$ 2,543,042
Construction in Progress	47,930,960	45,882,442	86,648,115	97,449,858	134,579,075	143,332,300
Easements	3,040,981	3,040,981	17,640,087	17,485,874	20,681,068	20,526,855
Buildings, Improvements, Infrastructure	231,707,439	234,541,866	374,123,111	353,975,933	605,830,550	588,517,799
Furniture and Fixtures	24,383	25,895	3,676	4,486	28,059	30,381
Vehicles	5,922,583	5,774,235	1,810,067	1,945,310	7,732,650	7,719,545
Software	-	-	-	-	-	-
Tools and Equipment	2,617,288	1,927,783	693,938	581,676	3,311,226	2,509,459
Right-to-use assets	2,665,684	-	29,413	-	2,695,097	-
 Total Capital Assets	 \$ 295,067,537	 \$ 292,060,884	 \$ 482,623,767	 \$ 473,118,497	 \$ 777,691,304	 \$ 765,179,381

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2022, totaled \$295.0 million, and \$482.6 million, net of accumulated depreciation, respectively. This investment in capital assets includes land, buildings and systems, improvements, construction in progress, machinery and equipment, storm sewers, roads, bridges, water, and sewer lines. The City's investment in capital assets for the year ended December 31, 2022, was \$777.7 million. Highlights of capital asset activity during the year included the following major additions:

- Capitalization of \$11.9 million in governmental construction projects. These projects included street improvements, infrastructure improvements, facility repair and maintenance and fire statement improvements.
- Capitalization of \$41.1 in business type construction projects. These projects included replacement and installation of new water lines, sanitary sewers, upgrades to plant facilities and drain improvements.
- More information on debt may be found in the statistical section of this Annual Report in Note 3, Section D to the basic financial statements.

Debt

At December 31, 2022, the City's total outstanding bonded indebtedness was \$454.9 million. Of this amount, \$146.3 million was general obligation debt, backed by the full faith and credit of the government. Revenue bonds outstanding totaled \$299.4 million secured by a pledge of the revenues derived from user fees for the specific enterprise fund or funds that benefited from

the bond issue. The remainder of the bonded indebtedness consisted of tax increment and sales tax revenue bonds in the amount of \$4.0 million and temporary notes of \$5.2 million.

Other highlights include

- General obligation debt increased by \$1.2 million or 0.8%;
- Revenue bonded debt decreased by \$14.7 million or -4.7%.
- Temporary notes remained flat at \$5.2 million
- The City of Topeka received a rating of AA on its general obligation debt by Moody's. The City's revenue bonds have been rated Aa3 for senior liens and A1 for junior lien by Moody's;
- On December 31, 2022, the debt limitation for the City of Topeka was \$437.9 million. The City's general obligation debt applicable to the limit as of December 31, 2022, was \$127.3 million. Kansas statutes limit the amount of general obligation debt a city may issue to 30 percent of total assessed valuation. The City is currently only using 29.0% of the maximum debt limit allowed under statutes;
- More information on debt may be found in the statistical section of this Annual Report in Note 3, Section H to the basic financial statements.

Conclusion

The City's underlying economic base continues to show strong performance. Sales tax collection within the City is driven by retail trade and the accommodation and food services areas of consumer spending. These areas demonstrated continued resilience in 2022. Franchise Fee collections performed above expectations and contributed to the strong financial results in 2022.

The City received the second distribution of \$22.8 million from the Coronavirus State and Local Fiscal Recovery funds "CSLFRF" from the federal government. The funding was deposited in the Public Health Emergency fund as unearned revenue for the City's recognition of lost revenue related to the ongoing public health emergency. A higher personnel vacancy rate along with changes in service delivery resulted in expenditure savings throughout almost all categories and departments. The City experienced mild weather for most of 2022 that resulted in lower commodities expenditures in items such as sand and salt. This weather also allowed the City to extend our street repair season therefore increasing expenses related to Public Works activities.

As a result of these factors, the City's fiscal 2022 financial results were stronger than expected with revenues exceeding expenditures in the General Fund. Notably, this is largely the result of one-time events and should not be expected to be replicated in the future.

Requests for Information

This financial report is designed to provide a general overview of the City of Topeka's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Department of Administrative and Financial Services Department, City of Topeka, 215 SE 7th Street, Room 358, Topeka, Kansas 66603-3914.

CITY OF TOPEKA, KANSAS
STATEMENT OF NET POSITION
December 31, 2022

	Primary Government			Component Unit
	Total Governmental Activities	Total Business-type Activities	Total Primary Government	Friends of the Topeka Zoo
Assets and Deferred Outflows of Resources				
Current assets:				
Cash and investments in Treasurer's Fund	\$ 192,738,365	\$ 93,454,999	\$ 286,193,364	\$ 2,769,052
Beneficial interest in trust	-	-	-	5,144,353
Beneficial interest in charitable remainder unitrust	-	-	-	33,790
Receivables (net of allowance for uncollectibles)	102,783,145	9,135,064	111,918,209	628,222
Leases receivable	9,916	7,781	17,697	-
Campaign promises to give	-	-	-	93,921
Internal balances	(289,686)	289,686	-	-
Due from other governments	2,537,023	-	2,537,023	-
Inventory	228,646	3,860,276	4,088,922	88,543
Prepaid items	169,298	-	169,298	87,067
Restricted cash and investments in Treasurer's Fund	595	5,172,298	5,172,893	-
Total current assets	298,177,302	111,920,104	410,097,406	8,844,948
Noncurrent assets:				
Restricted cash and investments in Treasurer's Fund	-	14,196,447	14,196,447	-
Leases receivable	311,491	20,002	331,493	-
Campaign promises to give	-	-	-	210,103
Capital assets:				
Not being depreciated	52,130,161	105,963,562	158,093,723	7,410,870
Being depreciated, net of depreciation/amortization	242,937,376	376,660,205	619,597,581	991,406
Total noncurrent assets	295,379,028	496,840,216	792,219,244	8,612,379
Total assets	593,556,330	608,760,320	1,202,316,650	17,457,327
Deferred outflows of resources:				
Deferred charge on refunding	-	245,093	245,093	-
Pension related	36,365,157	1,990,161	38,355,318	-
KPERS OPEB related	224,924	58,085	283,009	-
OPEB related	2,323,756	592,570	2,916,326	-
Total deferred outflows of resources	38,913,837	2,885,909	41,799,746	-
Total assets and deferred outflows of resources	\$ 632,470,167	\$ 611,646,229	\$ 1,244,116,396	\$ 17,457,327

(Continued)

City of Topeka, Kansas
Statement of Net Position
December 31, 2022
(Continued)

	Primary Government			Component Unit
	Total Governmental Activities	Total Business-type Activities	Total Primary Government	Friends of the Topeka Zoo
Liabilities and deferred inflows of resources				
Current liabilities:				
Accounts payable and other current liabilities	\$ 15,499,289	\$ 4,981,642	\$ 20,480,931	\$ 730,866
Salaries and wages payable	2,078,824	367,783	2,446,607	217,442
Retainage payable	-	1,606,219	1,606,219	-
Accrued interest payable	1,554,573	3,818,932	5,373,505	-
Due to other government	209,913	64,418	274,331	-
Due to others		5,937	5,937	
Temporary notes payable	5,325,871	-	5,325,871	-
Liabilities payable from restricted assets	-	1,420,815	1,420,815	-
Estimated insurance claims	3,252,986	-	3,252,986	-
Unearned revenue	37,892,222	477,659	38,369,881	920,990
Due within one year	18,274,255	16,431,784	34,706,039	295,000
Total current liabilities	84,087,933	29,175,189	113,263,122	2,164,298
Noncurrent liabilities, due in more than one year	270,999,456	316,269,293	587,268,749	3,530,000
Total liabilities	355,087,389	345,444,482	700,531,871	5,694,298
Deferred inflows of resources:				
Property taxes levied for a subsequent period	56,638,051	-	56,638,051	-
Deferred charge on refunding	1,400,484	-	1,400,484	-
Pension related	3,828,915	521,836	4,350,751	-
KPERS OPEB related	693,074	178,981	872,055	-
OPEB related	223,685	57,041	280,726	-
Deferred inflows - other	311,701	27,874	339,575	-
Total deferred inflows of resources	63,095,910	785,732	63,881,642	-
Total liabilities and deferred inflows of resources	\$ 418,183,299	\$ 346,230,214	\$ 764,413,513	\$ 5,694,298
Net position				
Net investment in capital assets	142,630,886	158,994,861	301,625,747	4,577,276
Restricted for debt service	40,409,333	-	40,409,333	-
Restricted for sinking funds	-	19,368,745	19,368,745	-
Restricted for public safety	1,759,824	-	1,759,824	-
Restricted for public works	37,365,556	-	37,365,556	-
Restricted for capital campaign	-	-	-	2,840,991
Restricted for capital projects	27,712,668	-	27,712,668	-
Restricted for economic development	12,211,567	-	12,211,567	-
Restricted for claims and judgements	3,095,125	-	3,095,125	-
Restricted for other purposes	5,270,554	-	5,270,554	1,000,000
Unrestricted	(56,168,645)	87,052,409	30,883,764	3,344,762
Total net position	\$ 214,286,868	\$ 265,416,015	\$ 479,702,883	\$ 11,763,029

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

	Net (Expenses) Revenue and Changes in Net Position							Component Unit Friends of the Topeka Zoo	
	Program Revenues			Primary Government					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Business-type Activities	Total Primary Government		
Governmental activities:									
General government	\$ 28,611,531	\$ 9,715,425	\$ 422,758	\$ -	\$ (18,473,348)	\$ -	\$ (18,473,348)	\$ -	
Public safety	76,746,763	-	258,653	-	(76,488,110)	-	(76,488,110)	-	
Public works	49,474,882	-	-	10,399,338	(39,075,544)	-	(39,075,544)	-	
Economic development	11,928,467	-	7,053,490	-	(4,874,977)	-	(4,874,977)	-	
Parks and recreation	2,839,153	-	-	-	(2,839,153)	-	(2,839,153)	-	
Housing & neighborhood development	5,743,728	-	5,147,467	-	(596,261)	-	(596,261)	-	
Social services	659,892	-	-	-	(659,892)	-	(659,892)	-	
Interest and fiscal charges	7,184,731	-	-	-	(7,184,731)	-	(7,184,731)	-	
Total governmental activities	183,189,147	9,715,425	12,882,368	10,399,338	(150,192,016)	-	(150,192,016)	-	
Water, Water Pollution Control, & Stormwater Utility	84,793,773	87,022,398	-	-	-	2,228,625	2,228,625	-	
Public Parking	2,907,699	2,301,138	-	-	-	(606,561)	(606,561)	-	
Total business-type activities	87,701,472	89,323,536	-	-	-	1,622,064	1,622,064	-	
Total primary government	\$ 270,890,619	\$ 99,038,961	\$ 12,882,368	\$ 10,399,338	(150,192,016)	1,622,064	(148,569,952)	-	
Component Unit, Friends of the Zoo	\$ 7,426,100	\$ 5,401,512	\$ 3,882,824	\$ -	-	-	-	1,858,236	
General revenues:									
Property taxes					49,682,480	-	49,682,480	-	
Sales taxes					69,729,617	-	69,729,617	-	
Franchise taxes					16,080,723	-	16,080,723	-	
Motor fuel taxes					10,151,572	-	10,151,572	-	
Payment in lieu of taxes					7,987,111	-	7,987,111	-	
Alcoholic beverage taxes					2,066,824	-	2,066,824	-	
Transient guest taxes					2,839,597	-	2,839,597	-	
Miscellaneous					1,032,553	1,768,525	2,801,078	102,520	
Unrestricted investment earnings					1,448,193	259,981	1,708,174	(1,359,485)	
Gain on sales of capital assets					-	273,382	273,382	-	
Transfers					-	-	-	-	
Subtotal general revenues					161,018,670	2,301,888	163,320,558	(1,256,965)	
Change in net position					10,826,654	3,923,952	14,750,606	601,271	
Net position, beginning					200,783,041	259,612,617	460,395,658	11,161,758	
Prior period adjustments					2,677,173	1,879,446	4,556,619	-	
Net position, beginning - as restated					203,460,214	261,492,063	464,952,277	11,161,758	
Net position, ending	\$ 214,286,868	\$ 265,416,015	\$ 479,702,883	\$ 11,763,029					

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2022

	General	1/2% Sales Tax	Debt Service	Public Health Emergency Response	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments in Treasurer's Fund	\$ 22,924,960	\$ 14,899,481	\$ 13,423,979	\$ 38,601,056	\$ 81,331,170	\$ 171,180,646
Restricted cash and cash equivalents	-	-	595	-	-	595
Receivables (net of allowance for uncollectibles):						
Accounts receivable	79,576	-	-	-	472,389	551,965
Taxes receivable	49,838,026	2,088,725	16,512,195	-	4,837,498	73,276,444
Leases receivable	321,407	-	-	-	-	321,407
Special assessments	-	-	28,360,736	-	-	28,360,736
Interest receivable	198,867	35,328	57,407	94,428	142,703	528,733
Due from other funds	913,727	-	-	-	39,890	953,617
Due from other governments	-	-	-	-	2,537,023	2,537,023
Prepaid items	169,298	-	-	-	-	169,298
Total assets	<u>\$ 74,445,861</u>	<u>\$ 17,023,534</u>	<u>\$ 58,354,912</u>	<u>\$ 38,695,484</u>	<u>\$ 89,360,673</u>	<u>\$ 277,880,464</u>
Liabilities						
Accounts and contracts payable	\$ 3,258,712	\$ 4,811,967	\$ -	\$ 203,937	\$ 6,452,946	\$ 14,727,562
Salaries and wages payable	1,812,339	-	-	-	166,969	1,979,308
Accrued interest	-	-	-	-	77,409	77,409
Due to other funds	251,261	-	-	-	906,145	1,157,406
Due to other governments	209,913	-	-	-	-	209,913
Temporary notes payable	-	-	-	-	5,325,871	5,325,871
Unearned revenue	-	-	-	37,716,241	-	37,716,241
Total liabilities	<u>5,532,225</u>	<u>4,811,967</u>	<u>-</u>	<u>37,920,178</u>	<u>12,929,340</u>	<u>61,193,710</u>
Deferred Inflows of Resources						
Unavailable revenues - property taxes	41,142,589	-	16,490,201	-	1,020,938	58,653,728
Unavailable revenues - special assessments	-	-	28,360,736	-	-	28,360,736
Unavailable revenues - other	-	-	7,485	-	168,496	175,981
Lease related	311,701	-	-	-	-	311,701
Total deferred inflows of resources	<u>41,454,290</u>	<u>-</u>	<u>44,858,422</u>	<u>-</u>	<u>1,189,434</u>	<u>87,502,146</u>
Fund Balances						
Nonspendable	169,298	-	-	-	-	169,298
Restricted	-	12,211,567	13,496,490	-	75,203,727	100,911,784
Committed	-	-	-	775,306	443,169	1,218,475
Unassigned	27,290,048	-	-	-	(404,997)	26,885,051
Total fund balances	<u>27,459,346</u>	<u>12,211,567</u>	<u>13,496,490</u>	<u>775,306</u>	<u>75,241,899</u>	<u>129,184,608</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 74,445,861</u>	<u>\$ 17,023,534</u>	<u>\$ 58,354,912</u>	<u>\$ 38,695,484</u>	<u>\$ 89,360,673</u>	<u>\$ 277,880,464</u>

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2022

Total governmental fund balances	\$ 129,184,608
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The assets of the internal service funds in the amount of \$ 1,763,544 are excluded from this amount and included in the internal service fund amount below.	
Deferred pension amounts	34,287,148
Deferred KPERS OPEB amounts	212,071
Deferred OPEB amounts	2,196,427
Pension and OPEB fundings are reported as revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position. The deferred inflow of resources of the internal service funds in the amount of \$ 2,218,191 is excluded from this amount and included in the internal service fund amount below.	
Deferred pension amounts	(3,610,120)
Deferred KPERS OPEB amounts	(653,469)
Deferred OPEB amounts	(211,428)
The following liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (These amounts exclude \$ 3,232,204 in self insurance claims, \$ 6,995,627 in net pension liability, \$ 398,001 in accrued compensated absences, and \$ 341,081 of OPEB, \$ 1,501,418 in lease liabilities, and \$29,271 in accrued interest which are included in the internal service fund amount below.) These liabilities at year end consist of:	
Compensated absences	(9,244,637)
Net pension liability	(115,427,780)
Total KPERS OPEB liability	(1,170,543)
Total OPEB liability	(4,659,875)
General obligation bonds payable, net of premiums and discounts	(144,409,816)
Tax increment bonds payable	(3,980,000)
Lease liabilities	(1,144,933)
Accrued interest on bonds	(1,447,893)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable in the governmental funds.	
	30,376,413
Deferred amounts on refunding are reported as deferred inflows of resources in the government-wide financial statements but are not reported in the governmental fund statements.	(1,400,484)
An internal service fund is used by the City's management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column in the statement of net position. A portion of the internal service fund activities are allocated to business type activities in the amount of \$ 348,903.	
	<u>12,087,186</u>
Net position of governmental activities	<u>\$ 214,286,868</u>

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	General	1/2% Sales Tax	Debt Service	Public Health Emergency Response	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes and service assessments	\$ 71,310,668	\$ 11,332,164	\$ 18,336,861	\$ -	\$ 25,633,966	\$ 126,613,659
Special assessments with debt commitments	-	-	3,087,662	-	-	3,087,662
Payment in lieu of taxes - interfund	7,692,663	-	-	-	-	7,692,663
Licenses and permits	1,627,712	-	-	-	30,546	1,658,258
Franchise fees	16,080,723	-	-	-	-	16,080,723
Intergovernmental	1,591,218	7,053,490	323,225	7,960,590	14,251,439	31,179,962
Fees for services	975,064	-	-	-	1,875,439	2,850,503
Administrative fees - interfund	3,225,619	-	-	-	-	3,225,619
Fines and forfeitures	1,805,673	-	-	-	175,372	1,981,045
Interest from investments	819,443	106,397	43,487	404,081	74,785	1,448,193
Miscellaneous	223,726	-	414,952	-	393,877	1,032,555
Total revenues	105,352,509	18,492,051	22,206,187	8,364,671	42,435,424	196,850,842
Expenditures:						
Current:						
General government	12,577,562	-	-	2,490,788	5,424,437	20,492,787
Public safety	70,937,919	-	-	-	1,514,261	72,452,180
Public works	9,794,266	6,657,448	-	-	14,085,719	30,537,433
Parks and recreation	2,687,610	-	-	-	11,393	2,699,003
Economic development	878	11,332,164	-	-	2,775,841	14,108,883
Housing & neighborhood development	-	-	-	40,000	5,606,528	5,646,528
Social services	-	-	-	-	659,892	659,892
Capital outlay	1,230,999	-	-	7,856,402	16,580,291	25,667,692
Debt service:						
Principal retirement	127,792	-	15,698,588	-	-	15,826,380
Interest and fiscal costs	5,066	-	3,625,470	-	32,999	3,663,535
Issuance costs	-	-	166,797	-	307,724	474,521
Total expenditures	97,362,092	17,989,612	19,490,855	10,387,190	46,999,085	192,228,834
Excess (deficiency) of revenue over (under) expenditures	7,990,417	502,439	2,715,332	(2,022,519)	(4,563,661)	4,622,008
Other Financing Sources (Uses):						
Issuance of bonds	-	-	-	-	16,715,000	16,715,000
Issuance of refunding bonds	-	-	14,695,000	-	-	14,695,000
Premium on bonds issued	-	-	1,045,672	-	486,206	1,531,878
Issuance of leases as lessee	253,223	-	-	-	23,615	276,838
Payment to refunded bond escrow agent	-	-	(15,574,188)	-	-	(15,574,188)
Transfers in	242,473	-	915,638	-	10,516,358	11,674,469
Transfers (out)	(7,638,739)	-	(2,605,000)	-	(1,451,082)	(11,694,821)
Sale of general capital assets	46,453	-	-	-	145,587	192,040
Total other financing sources (uses)	(7,096,590)	-	(1,522,878)	-	26,435,684	17,816,216
Net change in fund balances	893,827	502,439	1,192,454	(2,022,519)	21,872,023	22,438,224
Fund balances, beginning of year	26,565,519	11,709,128	12,304,036	2,797,825	52,018,141	105,394,649
Prior period adjustments	-	-	-	-	1,351,735	1,351,735
Fund balances, beginning of year, restated	26,565,519	11,709,128	12,304,036	2,797,825	53,369,876	106,746,384
Fund balances, end of year	\$ 27,459,346	\$ 12,211,567	\$ 13,496,490	\$ 775,306	\$ 75,241,899	\$ 129,184,608

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS TO THE CHANGES
IN NET POSITION OF GOVERNMENTAL ACTIVITIES
For the Year Ended December 31, 2022

Total Net Change In Fund Balances - Governmental Funds	\$ 22,438,224
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation/amortization expenses in the statement of activities. This is the amount by which capital outlays exceed depreciation and amortization in the period and other transactions involving capital assets.	
Capital outlays	\$ 23,003,978
Depreciation and amortization expense	<u>(22,699,031)</u>
	304,947
Miscellaneous transactions involving capital assets resulted in an increase to net position	897,973
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenue in the governmental funds	(2,835,039)
An internal service fund is used by the city's management to charge the costs of certain activities to the individual funds. The revenues and expenses of certain internal service funds are reported with governmental activities. A portion of the internal service fund activities is allocated to business-type activities in the amount of \$ (433,124).	(732,186)
Some expenses reported in the statement of activities, such as compensated absences, pension and OPEB, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Changes in compensated absences	(48,484)
Change in accrued interest	(20,661)
OPEB expense	430,987
Pension expense	(5,007,278)
Bond and temporary note proceeds are other financing sources in the governmental funds, but they increase long-term liabilities in the statement of net position and do not affect the statement of activities. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Issuance of bonds, net of premiums	(32,941,879)
GO and TIF bond payments	31,103,213
Lease issuance	(276,838)
Lease principal payments	463,320
Amortization of premiums/discounts	584,850
Change in deferred amounts of refunding	<u>(3,534,495)</u>
	(4,601,829)
Changes in net position of governmental activities	<u>\$ 10,826,654</u>

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes and service assessments	\$ 71,310,668	\$ 66,266,006	\$ 66,266,006	\$ 5,044,662
Licenses and permits	1,627,712	1,675,000	1,675,000	(47,288)
Franchise fees	16,080,723	13,453,030	13,453,030	2,627,693
Payment in lieu of taxes - interfund	7,692,663	7,942,528	7,942,528	(249,865)
Intergovernmental	1,591,218	1,349,500	1,349,500	241,718
Fees for services	975,064	784,985	784,985	190,079
Administrative fees - interfund	3,225,619	3,200,000	3,200,000	25,619
Municipal court fines and forfeitures	1,805,673	2,418,400	2,418,400	(612,727)
Interest from investments	819,443	550,500	550,500	268,943
Miscellaneous	223,726	210,587	210,587	13,139
Total revenues	105,352,509	97,850,536	97,850,536	7,501,973
Expenditures:				
General government	13,347,487	11,241,531	11,241,531	2,105,956
Public safety	71,531,851	72,797,061	72,797,061	(1,265,210)
Public works	9,794,266	10,229,634	10,229,634	(435,368)
Miscellaneous	-	-	-	-
Parks and recreation	2,687,610	3,803,965	3,803,965	(1,116,355)
Economic development	878	-	-	878
Total expenditures	97,362,092	98,072,191	98,072,191	(710,099)
Excess (deficiency) of revenues over (under) expenditures	7,990,417	(221,655)	(221,655)	8,212,072
Other financing sources (uses):				
Transfer in	242,473	184,655	184,655	57,818
Transfer out	(7,638,739)	-	-	(7,638,739)
Issuance of leases as lessee	253,223	-	-	253,223
Sale of general capital assets	46,453	37,000	37,000	9,453
Total other financing sources (uses)	(7,096,590)	221,655	221,655	(7,318,245)
Excess (deficiency) of revenues and other sources over (under) expenditures and other (uses)	893,827	\$ -	\$ -	\$ 893,827
Budgetary fund balance, January 1		26,565,519		
Budgetary fund balance, December 31		27,459,346		
Reconciliation to GAAP		-		
Current year encumbrances		-		
GAAP Fund Balance, December 31		\$ 27,459,346		

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY BASIS)
1/2% Sales Tax Fund
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes and assessments	\$ 18,385,654	\$ 16,643,567	\$ 16,643,567	\$ 1,742,087
Investments from interest	106,397	-	-	106,397
Total revenues	18,492,051	16,643,567	16,643,567	1,848,484
Expenditures:				
Public works	6,657,448	5,853,135	5,853,135	804,313
Economic development	11,332,164	12,087,680	12,087,680	(755,516)
Contingency	-	15,924,130	15,924,130	(15,924,130)
Total expenditures	17,989,612	33,864,945	33,864,945	(15,875,333)
Excess (deficiency) of revenues over (under) expenditures	502,439	\$ (17,221,378)	\$ (17,221,378)	\$ 17,723,817
Budgetary fund balance, January 1	<u>11,709,128</u>			
Budgetary fund balance, December 31	12,211,567			
Reconciliation to GAAP				
Encumbrances	-			
GAAP Fund Balance, December 31	<u>\$ 12,211,567</u>			

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2022

	Business-Type Activities:				Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund - Parking	Total Enterprise Funds		
Assets and Deferred Outflows of Resources					
Current assets:					
Cash and investments in Treasurer's Fund	\$ 91,372,891	\$ 2,082,108	\$ 93,454,999	\$ 21,557,719	
Accounts receivables (net of allowance for uncollectibles)	8,543,673	60,422	8,604,095		7,970
Interest receivable	523,501	7,468	530,969		57,297
Leases receivable	-	7,781	7,781		-
Inventory	3,860,276	-	3,860,276		228,646
Due from other funds	-	-	-		299,238
Restricted cash and investments in Treasurer's Fund	5,172,298	-	5,172,298		-
Total current assets	<u>109,472,639</u>	<u>2,157,779</u>	<u>111,630,418</u>		<u>22,150,870</u>
Noncurrent assets:					
Restricted cash and investments in Treasurer's Fund	14,196,447	-	14,196,447		-
Leases receivable	-	20,002	20,002		-
Capital assets:					
Capital assets not being depreciated	104,905,231	1,058,331	105,963,562		-
Capital assets being depreciated/amortized, net	<u>367,699,726</u>	<u>8,960,479</u>	<u>376,660,205</u>		<u>1,763,544</u>
Total capital assets	<u>472,604,957</u>	<u>10,018,810</u>	<u>482,623,767</u>		<u>1,763,544</u>
Total noncurrent assets	<u>486,801,404</u>	<u>10,038,812</u>	<u>496,840,216</u>		<u>1,763,544</u>
Total assets	<u>596,274,043</u>	<u>12,196,591</u>	<u>608,470,634</u>		<u>23,914,414</u>
Deferred outflows of resources:					
Deferred charge on refunding	224,488	20,605	245,093		-
Pension related	1,897,005	93,156	1,990,161		2,078,009
KPERS OPEB related	55,366	2,719	58,085		12,853
OPEB related	565,635	26,935	592,570		127,329
Total deferred outflows of resources	<u>2,742,494</u>	<u>143,415</u>	<u>2,885,909</u>		<u>2,218,191</u>
Total assets and deferred outflows of resources	<u><u>\$ 599,016,537</u></u>	<u><u>\$ 12,340,006</u></u>	<u><u>\$ 611,356,543</u></u>		<u><u>\$ 26,132,605</u></u>

(Continued)

CITY OF TOPEKA, KANSAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
(Continued)
December 31, 2022

	Business-Type Activities:				Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund - Parking	Total Enterprise Funds		
Liabilities and Deferred Inflows of Resources					
Current liabilities:					
Accounts payable	\$ 4,954,043	\$ 27,599	\$ 4,981,642	\$ 771,727	
Accrued payroll and benefits	350,774	17,009	367,783	99,516	
Retainage payable	1,606,219	-	1,606,219	-	
Accrued interest payable	85	67,364	67,449	-	
Due to other funds	56,803	2,414	59,217	36,232	
Due to other governments	64,418	-	64,418	-	
Due to others	5,937	-	5,937	-	
Self-insurance claims	-	-	-	3,252,986	
General obligation bonds payable	238,632	711,060	949,692	-	
Revenue bonds payable	14,925,000	-	14,925,000	-	
Lease obligations	6,709	-	6,709	367,346	
Current liabilities (payable from restricted assets):					
Accrued interest payable	3,751,483	-	3,751,483	29,271	
Deposits	1,420,815	-	1,420,815	-	
Compensated absences and other benefits	525,709	24,674	550,383	191,357	
Unearned revenue	477,659	-	477,659	-	
Total current liabilities	<u>28,384,286</u>	<u>850,120</u>	<u>29,234,406</u>	<u>4,748,435</u>	
Noncurrent liabilities:					
General obligation bonds payable	2,870,996	5,925,443	8,796,439	-	
Revenue bonds payable	299,174,128	-	299,174,128	-	
Lease obligations	22,031	-	22,031	1,134,072	
Compensated absences and other benefits	672,158	21,737	693,895	206,644	
Net pension liability	5,723,931	281,086	6,005,017	6,995,627	
Total OPEB liability - KPERS	305,598	15,007	320,605	70,942	
Total OPEB liability	1,200,034	57,144	1,257,178	270,139	
Total noncurrent liabilities	<u>309,968,876</u>	<u>6,300,417</u>	<u>316,269,293</u>	<u>8,677,424</u>	
Total liabilities	<u>338,353,162</u>	<u>7,150,537</u>	<u>345,503,699</u>	<u>13,425,859</u>	
Deferred inflows of resources:					
Pension related	497,410	24,426	521,836	218,795	
KPERS OPEB related	170,603	8,378	178,981	39,605	
OPEB related	54,448	2,593	57,041	12,257	
Lease related	-	27,874	27,874	-	
Total deferred inflows of resources	<u>722,461</u>	<u>63,271</u>	<u>785,732</u>	<u>270,657</u>	
Total liabilities and deferred inflows of resources	<u>\$ 339,075,623</u>	<u>\$ 7,213,808</u>	<u>\$ 346,289,431</u>	<u>\$ 13,696,516</u>	
Net Position					
Net investment in capital assets	\$ 155,591,949	\$ 3,402,912	\$ 158,994,861	\$ 262,126	
Restricted for sinking funds	19,368,745	-	19,368,745	-	
Unrestricted	84,980,220	1,723,286	86,703,506	12,173,963	
Total net position	<u>\$ 259,940,914</u>	<u>\$ 5,126,198</u>	<u>\$ 265,067,112</u>	<u>\$ 12,436,089</u>	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			348,903		
Total net position			<u>\$ 265,416,015</u>		

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2022

	Business-Type Activities:			
	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
Operating revenues:	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund - Parking		
Charges for services	\$ 87,022,398	\$ 2,301,138	\$ 89,323,536	\$ 27,203,957
Other	1,561,367	207,158	1,768,525	177,885
Total operating revenues	88,583,765	2,508,296	91,092,061	27,381,842
Operating expenses:				
Personnel services	14,163,444	612,730	14,776,174	4,567,896
Contractual services	29,045,541	1,212,821	30,258,362	11,147,165
Supplies	9,379,153	188,309	9,567,462	490,325
Depreciation and amortization	21,301,793	728,283	22,030,076	460,099
Insurance claims	-	-	-	12,017,856
Total operating expenses	73,889,931	2,742,143	76,632,074	28,683,341
Operating income (loss)	14,693,834	(233,847)	14,459,987	(1,301,499)
Nonoperating revenues (expenses):				
Interest income	230,884	29,097	259,981	141,450
Interest and amortization (expense)	(10,470,718)	(165,556)	(10,636,274)	(29,562)
Gain (loss) on sale of capital assets	291,353	(17,971)	273,382	3,949
Total nonoperating revenues (expenses)	(9,948,481)	(154,430)	(10,102,911)	115,837
Income (loss) before transfers	4,745,353	(388,277)	4,357,076	(1,185,662)
Transfers in	-	-	-	20,352
Change in net position	4,745,353	(388,277)	4,357,076	(1,165,310)
Net position, beginning of year	253,316,115	5,514,475	13,601,399	
Prior period adjustments	1,879,446	-	-	
Net position, beginning of year, restated	<u>255,195,561</u>	<u>5,514,475</u>	<u>13,601,399</u>	
Net position, end of year	<u>\$ 259,940,914</u>	<u>\$ 5,126,198</u>	<u>\$ 12,436,089</u>	
Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds			(433,124)	
Changes in net position of business-type activities			<u>\$ 3,923,952</u>	

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2022

	Business-Type Activities:			Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund - Parking	Total Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers and users	\$ 84,575,921	\$ 2,345,536	\$ 86,921,457	\$ 27,191,689
Payments to suppliers and providers	(38,316,001)	(1,420,297)	(39,736,298)	(24,177,541)
Payments to employees	(14,053,760)	(572,760)	(14,626,520)	(4,196,883)
Other receipts	1,561,367	207,158	1,768,525	177,885
Net cash provided by (used in) operating activities	<u>33,767,527</u>	<u>559,637</u>	<u>34,327,164</u>	<u>(1,004,850)</u>
Cash flows from capital and related financing activities:				
Principal paid on general obligation bonds	(228,842)	(469,208)	(698,050)	-
Principal paid on revenue bonds	(14,720,000)	-	(14,720,000)	-
Principal paid on lease obligations	(8,028)	-	(8,028)	(403,348)
Interest paid on capital debt	(9,464,389)	(193,622)	(9,658,011)	(291)
Purchases of capital assets	(29,910,629)	-	(29,910,629)	(66,990)
Proceeds from sale of capital assets	291,353	-	291,353	3,949
Net cash used in capital and related financing activities	<u>(54,040,535)</u>	<u>(662,830)</u>	<u>(54,703,365)</u>	<u>(466,680)</u>
Cash flows from investing activities:				
Interest received	24,818	23,066	47,884	95,122
Net cash provided by investing activities	<u>24,818</u>	<u>23,066</u>	<u>47,884</u>	<u>95,122</u>
Cash flows from noncapital financing activities:				
Interfund activity	7,531	604	8,135	(9,233)
Transfers in	-	-	-	20,352
Net cash provided by (used in) noncapital financing activities	<u>7,531</u>	<u>604</u>	<u>8,135</u>	<u>11,119</u>
Net decrease in cash and cash equivalents	(20,240,659)	(79,523)	(20,320,182)	(1,365,289)
Cash and cash equivalents, January 1	<u>130,982,295</u>	<u>2,161,631</u>	<u>133,143,926</u>	<u>22,923,008</u>
Cash and cash equivalents, December 31	<u>\$ 110,741,636</u>	<u>\$ 2,082,108</u>	<u>\$ 112,823,744</u>	<u>\$ 21,557,719</u>
Cash and cash equivalents reported on the statement of net position:				
Cash and investments in Treasurer's Fund	\$ 91,372,891	\$ 2,082,108	\$ 93,454,999	\$ 21,557,719
Restricted cash and investments in Treasurer's Fund:				
Current	5,172,298	-	5,172,298	-
Noncurrent	14,196,447	-	14,196,447	-
Total	<u>\$ 110,741,636</u>	<u>\$ 2,082,108</u>	<u>\$ 112,823,744</u>	<u>\$ 21,557,719</u>

(Continued)

CITY OF TOPEKA, KANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
(Continued)
For the Year Ended December 31, 2022

	Business-Type Activities:				Internal Service Funds
	Water, Stormwater & Water Pollution Control Utility	Nonmajor Enterprise Fund - Parking	Total Enterprise Funds		
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 14,693,834	\$ (233,847)	\$ 14,459,987		\$ (1,301,499)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation					
Depreciation and amortization	21,301,793	728,283	22,030,076		460,099
(Increase) decrease in accounts receivable	(812,783)	44,307	(768,476)		1,429
(Increase) decrease in leases receivable	-	(27,783)	(27,783)		-
(Increase) decrease in inventory	(1,697,183)	-	(1,697,183)		(13,697)
(Increase) decrease in prepaid assets	3,510	1,935	5,445		-
Increase (decrease) in accounts payable	131,919	(21,102)	110,817		(673,270)
Increase (decrease) in accrued payroll and benefits	17,892	8,259	26,151		4,720
Increase (decrease) in due to other governments	(26,736)	-	(26,736)		-
Increase (decrease) in self-insurance claims	-	-	-		151,076
Increase (decrease) in deposits	56,072	-	56,072		-
Increase (decrease) in compensated absences	(24,492)	25,908	1,416		(11,285)
Increase (decrease) in unearned revenue	7,417	-	7,417		-
Increase (decrease) in net pension liability	2,060,980	101,209	2,162,189		2,461,730
Increase (decrease) in total OPEB liability	(85,606)	(4,179)	(89,785)		(19,751)
(Increase) decrease deferred outflows	(721,819)	(35,395)	(757,214)		(771,224)
Increase (decrease) deferred inflows	(1,137,271)	(27,958)	(1,165,229)		(1,293,178)
Net cash provided by operating activities	<u><u>\$ 33,767,527</u></u>	<u><u>\$ 559,637</u></u>	<u><u>\$ 34,327,164</u></u>	<u><u>\$ (1,004,850)</u></u>	
Noncash capital and investing activities:					
Capital assets in accounts payable	<u><u>\$ (273,227)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (273,227)</u></u>	<u><u>\$ -</u></u>	
Right-to-use assets acquired through lease obligations	<u><u>\$ 36,768</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 36,768</u></u>	<u><u>\$ 1,904,766</u></u>	

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 December 31, 2022

	Custodial Funds
Assets	
Cash and investments in Treasurer's Fund	\$ 319,332
Accounts receivable	<u>1,120,337</u>
 Total assets	 <u>\$ 1,439,669</u>
Liabilities	
Accounts and contracts payable	\$ 1,439,669
 Total liabilities	 <u>\$ 1,439,669</u>
Net Position	
Restricted for others	\$ -
 Total net position	 <u>\$ -</u>

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended December 31, 2022

	<u>Custodial Funds</u>
Additions:	
Fees collections for other governments	\$ 14,931,565
Tax collections for other governments	<u>5,536,121</u>
Total additions	<u>20,467,686</u>
Deductions:	
Payments of fees to other governments	14,931,565
Payments of tax collections to other governments	<u>5,536,121</u>
Total deductions	<u>20,467,686</u>
Net increase in fiduciary net position	-
Net position, beginning of year	-
Net position, end of year	<u>\$ -</u>

See accompanying notes to basic financial statements.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2022

1 - Summary of Significant Accounting Policies

A. Reporting Entity

The City of Topeka (the City) is a municipal corporation governed by a Mayor and nine Council members all elected on a non-partisan basis. The City at large elects the Mayor, and the nine Council members are elected by district. The accompanying financial statements present the financial position of the City (the primary government) and its component unit.

The Friends of the Topeka Zoo, Inc. (FOTZ) is organized as a not-for-profit under Section 501(c)(3) of the Internal Revenue Code. The purpose of the organization is to carry on general charitable, benevolent, social service, educational and public benefit work in the community, particularly for developing and improving zoos and zoo facilities in Topeka and Shawnee County, Kansas, and improving the educational influence of zoos with children and adults. The City is considered to be financially accountable for FOTZ, and therefore FOTZ is classified as a discretely presented component unit.

FOTZ is a private nonprofit organization that reports under the Financial Accounting Standards Board (FASB), including Topic 958. As such, certain revenue recognition criteria and presentation features are different from Governmental Accounting Standards Board (GASB) revenue recognition criteria and presentation features. No modifications have been made to FOTZ's financial information in the City's financial statements for these differences. Complete financial statements for FOTZ may be obtained at its administrative office, 635 SW Gage Blvd, Topeka, KS.

The accounting and reporting policies of the City of Topeka, Kansas relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the GASB. Certain significant accounting policies of the City are described below.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the City of Topeka (primary government and its component unit). As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements and fiduciary fund financial statements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to certain compensated absences and claims and judgments, are recorded only when the obligations are due and are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are sales taxes, franchise taxes, special assessments, investment earnings, and certain Federal and State grants and entitlements. Licenses, permits, fees for services, fines, and parking meter revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Property taxes and special assessments, though measurable, are not available to finance current period obligations. Therefore, property taxes and special assessment receivables are recorded and a deferred inflow of resources is recorded in the fund statements until they become available.

The City of Topeka reports the following major governmental funds:

The general fund is the main operating fund of the City. This fund is used to account for all financial resources of the City, except those accounted for and reported in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund. This fund accounts for activities of general government, public safety, public works, parks and recreation, zoo and planning.

The ½% sales tax fund (special revenue fund) is used to fund general government, public works, and zoo commitments.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The debt service fund is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on general long-term debt paid primarily from taxes levied by the City.

The public health emergency response fund (special revenue fund) is used to account for receipts and expenditures related to the COVID-19 public health emergency and other federal stimulus support.

The City of Topeka reports the following major proprietary fund:

The combined water, storm water, and water pollution control utility fund provides accountability for all phases of operation and maintenance of the City's public water supply, water pollution control functions (i.e., wastewater treatment), and storm water utility systems.

The City reports the following types of nonmajor governmental funds:

Special revenue funds are used to account for the proceeds of specific revenue resources that are legally restricted or committed to expenditure for specified purposes.

Capital projects funds are used to account for capital projects related resources and project costs.

The City of Topeka reports the following types of nonmajor proprietary funds:

Enterprise funds are used for activities which are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's nonmajor enterprise fund is the parking fund.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Internal service funds are used to report any activity that provides goods or services to other funds, departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The City's internal service funds include information technology, fleet services, facility operations and risk management (which consists of funds for property insurance, workers' compensation insurance, group health insurance, a risk reserve fund, and unemployment insurance fund). The schedules for the internal service funds can be found in the Combining Statements and Individual Fund Schedules section.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Additionally, the City reports the following fund type:

Fiduciary funds are used to account for resources that are held by the government as a trustee or as an agent for parties outside the government and that cannot be used to support the City's own programs. The City of Topeka has no fiduciary trust funds but maintains three fiduciary custodial funds. A more detailed list of these funds and their purposes can be found in the Combining Statements and Individual Fund Schedules section.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes, where the amounts are reasonably equivalent in value to the interfund services provided, and other charges between the City's water and wastewater function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance, and Net Position

Deposits and Investments

The City of Topeka considers cash and cash equivalents to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from the date of acquisition.

The City's Financial Services Department maintains and administers a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is included on the combined balance sheet or statement of net position as Cash and investments in treasurer's fund.

For purposes of the statement of cash flows, the City considers cash and cash equivalents (including restricted cash and cash equivalents) to be currency on hand, demand deposits with banks, amounts included in pooled cash and investment accounts and liquid investments held outside the pooled fund with a maturity of three months or less when purchased.

Kansas statutes authorize the City, with certain restrictions, to deposit or invest directly in temporary notes, no-fund warrants, open accounts, time deposits, certificates of deposit, repurchase agreements, U.S. Treasury bills and notes, and the State's Municipal Investment Pool (MIP). The MIP is not registered with the Securities Exchange Commission and is governed by the State of Kansas Pooled Money Investment Board. The MIP operates in accordance with applicable State laws and regulations. The reported value of the City's investment in the MIP is the same as the fair value of its pool shares. MIP does not include any involuntary participants. Other investments of the City are also reported at fair value.

Statutes require that collateral, which has a fair value equal to 100% of the investment (less Federally insured amounts), be assigned for the benefit of the City to secure an investment of City funds. The statutes provide for an exception for peak deposit periods during taxpaying time where, for a period of 60 days, the amount of required collateral may be reduced by one-half.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as “due to/from other funds” in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

Property taxes are levied November 1 on property values assessed at the previous January 1, as certified by the County Appraiser on June 15 of each year. The tax levy can be paid by property owners in two installment payments. The first half is due on December 20 of the year levied, and the second half is due on the following May 10. The payment is considered past due on the day after the due date, at which time the applicable property is subject to lien.

Special assessments receivable reflects the property taxes collectable by the City for the purpose of repaying the Special Assessment debt held by the City. The amount collectable by the City is reduced each year as the taxes are levied against the property and, subsequently, collected by the City. Special assessments receivable is expressed net of allowances for doubtful accounts, based on foreclosed properties. At December 31, 2022, the City had \$ 28,360,736 in special assessments receivable in the Debt Service Fund. In the governmental funds, this receivable is reported as unavailable revenue, and recognized as revenue in the period the amounts become available.

Inventories and Prepaid Items

Inventories are valued at cost using the first in, first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

In both government-wide and fund financial statements, payments made to vendors for goods or services that will benefit periods beyond the current fiscal year are recorded as prepaid items when they are deemed material, and it is considered appropriate.

Restricted Assets

Certain proceeds of governmental and business-type bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position, because their use is limited by applicable bond covenants. An amount is placed under restricted assets if resources need to be set aside to subsidize potential deficiencies from the enterprise fund’s operation that could affect debt service payments. These amounts will be shown in the Restricted assets: Cash and investments in treasurer’s fund account on the Combined Water, Stormwater & Water Pollution Control Utility Fund statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports a deferred amount on refunding in the government-wide and proprietary fund statement of net position. A deferred amount on

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The City reports changes in the pension and OPEB plans' liability proportion and assumptions, net difference between projected and actual earnings on pension plan and OPEB plan investments and differences between expected and actual experience as deferred outflows of resources in the government activities and the proprietary fund statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has multiple types of items which arise under the accrual and modified accrual basis of accounting that qualify for reporting in this category. The governmental funds report unavailable revenues from special assessments and other and property taxes levied for a subsequent period. The City reports a deferred amount on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price, in the government wide and proprietary fund statement of net position. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Differences between expected and actual experience, changes in assumptions and changes in the pension and OPEB plans' liability proportion are reported as deferred inflows of resources in the governmental activities and the proprietary fund statement of net position.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines most capital assets as assets with an initial, individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Land improvements, building improvements, and infrastructure, have a minimum value of \$ 25,000 to meet the capitalization threshold. All such capital assets that are purchased or constructed are valued at historical cost where records are available and at an estimated historical cost where no such records exist. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at their acquisition value. Grant funded capital assets follow the capitalization threshold specified in the grant; if nothing is specified in the grant, then the City follows its capitalization policy. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Cost of assets sold or retired and the related amounts of accumulated depreciation are eliminated from the accounts in the year of sale or retirement and any resulting gain or loss is reflected in the basic financial statements.

Depreciation of the City's capital assets is computed using the straight-line method and the following useful life ranges:

Buildings and improvements	20 Years
Furniture and office equipment	5-10 Years
Motor vehicles	5 Years
Tools and equipment	5-10 Years
Infrastructure	10-50 Years
Software	10 Years

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation and sick leave balances. Under the terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. After completing a probationary period, vacation is earned at a rate of .0462 to .1154 per hour for a 40-hour employee, depending on the length of service. A 40-hour per week employee can accumulate up to 240 hours in a year. A 24-hour employee earns at a rate of .0462 to .1296 per hour and is allowed to carry over 360 hours per year. All accrued vacation will be paid out upon termination of services from the City at the regular rate. The City's compensated absence liability is normally liquidated in the General Fund and the Water, Stormwater & Water Pollution Control Utility Fund. Sick leave for a 40-hour employee is earned at a rate of .0462 per hour and has a maximum accrual of 1,040 hours. Sick leave for a 24-hour employee is earned at the same rate, but employees are allowed to carry up to 1,388 hours. Accrued sick leave will only be paid out upon an employee retiring and paid at 35% of their sick leave balance, with a maximum of 400 hours for a 40-hour employee and a maximum of 520 hours for a 24-hour employee.

Leases

The City is a party as lessor and lessee for various noncancelable long-term leases. The corresponding lease receivable or lease obligation payable are recorded in an amount equal to the present value of the expected future minimum lease payments received or paid, respectively, discounted by an applicable interest rate.

Long-Term Obligations

In the government-wide financial statements and in the fund financial statements for proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the term of the related bonds using the bonds outstanding method, which approximates the effective interest method. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts received on debt issuances are also reported as other financing sources or uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as an expenditure in the period incurred.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Equity Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets: Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other liabilities that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position: Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; (2) law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted resources, as they are needed.

Unrestricted net position: All other net assets that do not meet the definition of "restricted" or "net investment in capital assets."

The City reports governmental fund balances by the five following classifications:

Nonspendable: Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted: Amounts with restrictions that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts that can only be used for specific purposes and imposed by formal action of the government's highest level of decision-making authority. In the case of the City it is the City Council and the formal action would be an ordinance to modify or rescind the commitment.

Assigned: Amounts constrained by the City's departmental director's intent, through contract and procurement policies, to be used for specific purposes but are not formally restricted by external resources or committed by City Council.

Unassigned: Amount of the remaining fund balance not in any of the other classifications. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that governmental fund.

For the classification of fund balances, the City considers restricted amounts to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Expenditures are to be spent from restricted fund balance first, followed by committed, assigned, and lastly unassigned fund balance.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The City has an adopted fund balance policy with Resolution No. 8824 for the General Fund, Debt Service Fund, Motor Fuel Tax Fund (Special Street Repairs), and Special Liabilities Fund. For the General Fund, the policy states the City shall maintain a minimum unassigned fund balance equal to 15% of the General Fund revenues and a target unassigned fund balance of 20% of the General Fund revenues. For the Debt Service Fund, the policy states the City shall maintain a minimum restricted fund balance equal to 10% of the Debt Service Fund revenues. For the Motor Fuel Tax Fund (Special Street Repairs), the policy states the City shall maintain a minimum restricted fund balance equal to 10% of the Motor Fuel Tax Fund (Special Street Repairs) revenues. For the Special Liability Fund, the policy states the City shall maintain a minimum restricted fund balance equal to 10% of the Special Liability Fund revenues. In the event that reserves are used resulting in a balance below the minimum balance, for the funds with an adopted fund balance policy, a plan will be developed by the City Manager and such plan will be included in the formulation of the five-year forecast presented during the annual budget process to replenish reserve levels.

The governmental fund balance classifications as of December 31, 2022 are as follows:

	General	1/2% Sales Tax	Debt Service	Public Health Emergency Response	Other Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable, prepaid items	\$ 169,298	\$ -	\$ -	\$ -	\$ -	\$ 169,298
Restricted for:						
Crime prevention and public safety	-	-	-	-	1,759,824	1,759,824
Infrastructure repairs and projects	-	-	-	-	65,078,224	65,078,224
Economic development	-	12,211,567	-	-	-	12,211,567
Alcohol and drug programs	-	-	-	-	154,307	154,307
Debt service	-	-	13,496,490	-	-	13,496,490
Claims and judgments	-	-	-	-	3,095,125	3,095,125
Tourism	-	-	-	-	465,557	465,557
Other purposes	-	-	-	-	4,650,690	4,650,690
Total restricted for		12,211,567	13,496,490	-	75,203,727	100,911,784
Committed to:						
Crime prevention and public safety	-	-	-	-	291,052	291,052
Housing and community improvements	-	-	-	-	115,607	115,607
Public health emergency response	-	-	-	775,306	-	775,306
Other purposes	-	-	-	-	36,510	36,510
Total committed to		-	-	775,306	443,169	1,218,475
Unassigned	27,290,048				(404,997)	26,885,051
Total fund balances	\$ 27,459,346	\$ 12,211,567	\$ 13,496,490	\$ 775,306	\$ 75,241,899	\$ 129,184,608

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported on the financial statements and accompanying notes. Actual results could differ from those estimates.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Adoption of New Accounting Standard

On January 1, 2022, the City adopted GASB statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about the City's leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The adoption of this statement resulted in the classification of a previously recorded capital lease as a lease obligation as well as reporting certain lease receivables, lease obligations, and leased assets, along with deferred inflows of resources and accumulated amortization for other leases.

Pending Governmental Accounting Standards Board Statements

At December 31, 2022, the GASB had issued several statements that are not yet effective and have not yet been implemented by the City. The statements that might impact the City are as follows:

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, will improve financial reporting by addressing issues related to public-private and public-public partnerships and provides guidance for accounting and reporting for availability payment arrangements. This statement will be effective for the City with its year ending December 31, 2023.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA), will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement will be effective for the City with its year ending December 31, 2023.

GASB Statement No. 100, Accounting Changes and Error Corrections, has an objective to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for the City in the fiscal year ended December 31, 2024.

GASB Statement No. 101, Compensated Absences, has an objective to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for the City in the fiscal year ended December 31, 2024.

Prior Period Adjustments

Beginning net position was increased by \$ 1,325,438 in governmental activities and by \$ 1,879,446 in business-type activities and in the Water, Stormwater & Water Pollution Control Utility Fund to correct capital asset balances. Beginning net position was also increased by \$ 1,351,735 in the nonmajor governmental funds and governmental activities to correct prior year grants receivable and unearned revenue balances.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

2 - Stewardship, Compliance and Accountability

A. Budgetary Information

As of December 31, 2021, the City operated under the below budgetary policies. Effective with the 2021 fiscal budget, the City is operating under the new directives established in Senate Bill 13.

Kansas state statutes require that an annual operating budget be legally adopted for all governmental fund types, unless specifically exempted by statute. The statutes provide for the following sequence and timetable in the adoption of the City's legal annual operating budget:

- Preparation of the budget for the succeeding year on or before August 1.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for fiscal year 2022.

The statutes allow the governing body to increase the originally adopted budget only for previously unanticipated increases in revenue, other than those attributed to ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the official, local newspaper. No sooner than ten days after publication, the hearing may be held, and the governing body may amend the budget at that time.

Under Kansas statutes, management cannot amend the budget without approval of the governing body. The statutes establish the legal level of budgetary control at the fund level by prohibiting expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management is not allowed to amend a fund's total budgeted expenditures without the City Council's approval.

Management is permitted to transfer budgeted amounts between divisions within City departments or line items within an individual fund. Within each department, divisions are given the latitude to exceed specific line items, but total expenditures may not exceed the total budgeted expenditures for the division without proper justification.

Budget comparison statements and schedules are presented for each budgeted governmental fund, showing actual revenues and expenditures compared to legally budgeted revenues and expenditures. Budget comparison statements and schedules are not presented for funds that are not legally required to adopt a budget.

The City's legal, annual, operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Normally, revenues are recognized when cash is received, if not susceptible to accruals. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments, which are

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

The funds with legally adopted, annual budgets consist of the General Fund, Debt Service Fund and the following Special Revenue Funds: 1/2% Sales Tax Fund, Special Street Repairs Fund, Sales Tax – Street Repairs Fund, Special Liability Expense Fund, Special Alcohol Program Fund, Alcohol and Drug Safety Fund, Transient Guest Tax Fund, Retirement Reserve Fund, KP & F Equalization Fund, Neighborhood Revitalization Fund, Historic Asset Tourism Fund, Law Enforcement Fund, Downtown Improvement District Fund, and Court Technology Fund. A legal annual operating budget is not required for capital projects funds (such as bridges, streets and traffic ways), but each project is taken before the City Council for approval, as well as trust funds, proprietary funds, and certain other special revenue funds. Spending in funds that are not subject to legal, annual, operating budget requirements are controlled by Federal regulations, other statutes, Council approved budgets, by the use of external spending limits or by the external organization contributing the funds.

In fiscal year 2022, actual expenditures exceeded budgeted expenditures in the Special Alcohol Program Fund, which is a violation of K.S.A. 79-2935.

3 - Detailed Notes on all Funds

A. Deposits and Investments

At December 31, 2022, the City's carrying values of cash and investments are summarized as follows:

Cash and cash equivalents:

Deposits	\$ 27,294,732
Certificates of deposit	<u>49,474,000</u>
<hr/>	
Total cash and cash equivalents	<u>76,768,732</u>

Investments:

State Treasurer Municipal Investment Pool	2,113,501
Kansas Municipal Bonds	1,311,124
U.S. Treasury notes	30,618,204
U.S. Government Agency securities	<u>195,070,475</u>
<hr/>	
Total investments	<u>229,113,304</u>
<hr/>	
Total cash and investments	<u>\$ 305,882,036</u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Deposits and investments of the City are reflected in the government-wide financial statements and fiduciary financial statements as follows:

	Government-Wide Statement of Net Position	Fiduciary Statement of Net Position
Cash and investments in Treasurer's Fund	\$ 286,193,364	\$ 319,332
Restricted assets:		
Cash and investments in Treasurer's Fund - current	5,172,893	-
Cash and investments in Treasurer's Fund - noncurrent	<u>14,196,447</u>	<u>-</u>
	<u><u>\$ 305,562,704</u></u>	<u><u>\$ 319,332</u></u>

At December 31, 2022, the City had the following investments:

City Investments by Fair Value Level	December 31, 2022	Fair Value Measurement			Fair Value Measurement Using Significant Other Observable Inputs Level 2	Fair Value Measurement Using Unobservable Inputs Level 3	Rating	Weighted Average Maturity (in Years)
		Using Quoted Prices in Active Markets for Identical Assets Level 1						
U.S. Agencies	\$ 195,070,475	\$ -	\$ 195,070,475	\$ -	\$ -	\$ -	Moody's Aaa	0.47
U.S. Treasury Notes	30,618,204	-	30,618,204	-	-	-	Moody's Aaa	0.65
Kansas Municipal Bonds	1,311,124	-	1,311,124	-	-	-	Not Rated	0.06
State Treasurer's Municipal Investment Pool	<u>2,113,501</u>	<u>-</u>	<u>2,113,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Not Rated</u>	<u>N/A</u>
Total Investments by Fair Value Level	<u><u>\$ 229,113,304</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 229,113,304</u></u>	<u><u>\$ -</u></u>				

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles (GAAP). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices for identical assets in an active market that an entity has the ability to access; Level 2 inputs are quoted prices for similar assets in active markets and inputs that are observable for the asset, either directly or indirectly, for substantially the full term of the asset; and Level 3 inputs are inputs that are unobservable for the asset which are typically based upon the City's own assumptions as there is little, if any, related market activity.

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

For the City, the following fair value techniques were utilized in measuring the fair value of its investments.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

U.S. Treasury securities: These investments are reported at fair value using other observable significant inputs including but not limited to quoted prices for similar securities, interest rates and fixed-income pricing models.

Government-sponsored enterprises: U.S. Government securities and Kansas Municipal Bonds are reported at fair value based on bullet (noncall) spread scale for each issuer for maturities going out to 40 years. These spreads represent credit risk and are obtained from the new issue market, secondary trading and dealer quotes.

An Option Adjusted Spread (OAS) model is incorporated to adjust spreads of issues that have early redemption features. Final spreads are added to a U.S. Treasury curve. A cash discounting yield/price routine calculates prices from final yields to accommodate odd coupon payment dates typical of medium-term notes.

The City has no assets reported at fair value on a nonrecurring basis and no other investments meeting the fair value disclosure requirements of Governmental Accounting Standards Board (GASB) Statement No. 72.

Interest rate risk: The City manages interest rate risk by dividing its pooled cash into four sub portfolios. Its day-to-day and secondary liquidity portfolios are invested in securities maturing in not more than 30-days and not more than one-year, respectively. Its income portfolio (moneys not expected to be needed for cash flow purposes during the course of the year) is invested in securities with maturities of two years or less in accordance with state law. Investments held in accordance with bond programs are invested to match the expected cash flow needs of each bond program.

Credit risk: Kansas state law (K.S.A. 10-301 and K.S.A. 12-1675) specifies the types of investments in which a municipality may invest. Generally, these are limited to bank deposits and high-quality Federal and local securities. State law also provides for investment of City funds in the Municipal Investment Pool (MIP) within the State Treasury. At December 31, 2022, the City's investment in the MIP was not rated and the investments in both U.S. Agencies and U.S. Treasury Notes were rated Aaa.

Concentration of credit risk: The City's Investment Policy limits concentration of risk by imposing portfolio limits on most types of investments, except in bank deposits (which are either FDIC insured or fully collateralized) and US Treasury securities. Investments are made in consideration of safety, liquidity, rate of return, and diversification.

As of December 31, 2022, the City's investments include FHLB, FNMA, FFCB, FHLB, which represent 2%, 2%, 26% and 41%, respectively, of total investments.

Custodial credit risk on deposits: In the case of deposits of cash and cash equivalents, custodial credit risk is the risk that in the event of failure of a financial institution, the City's deposits may not be returned. State law (K.S.A. 9-1402) mandates that a bank must pledge collateral equal to 100% of the market value of the City's deposits, using those types of collateral allowed by the law. At December 31, 2022, the City had deposits totaling \$ 89,935,351 in financial institutions, with FDIC coverage of \$ 1,250,000 and with collateral assets pledged to the City by the institutions having a fair market value of \$ 114,294,753. FOTZ had deposits totaling \$ 1,758,350, with FDIC coverage of \$ 327,544, \$ 1,250,899 covered with a repurchase agreement with a financial institution, and \$ 179,907 exposed to credit risk. Any funds in

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

excess of FDIC insurance amount are transferred (swept) into either interest-bearing demand deposit accounts or money market deposit accounts at other FDIC insured banks within the network. FOTZ has not experienced any such losses in the past, and does not believe it was exposed to any significant financial risk on these cash balances at December 31, 2022.

Custodial credit risk on investments: The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction the City will not be able to recover the value of investment. The City's investments in government securities are registered in the name of the City and therefore not exposed to custodial credit risk.

State law (K.S.A. 12-1675) allows monies not associated with a bond program or a multi-year capital investment fund, to be invested in the following types of securities:

- Temporary notes or no-fund warrants of the City;
- Savings deposits, time deposits, open accounts, certificates of deposit or time certificates of deposit with maturities of not more than two years in banks, savings and loan associations and savings banks which have main or branch offices located within the corporate boundaries of the City (“Bank Deposits”); or Repurchase agreements with banks, savings and loan associations and savings banks, which have main or branch offices located within the corporate boundaries of the City, for direct obligations of, or obligations that are insured as to principal and interest by, the United States government or any agency thereof. The City may enter into such investments with banks, savings and loan associations and savings banks with main or branch offices in Shawnee County, Kansas, if no such institutions within the corporate boundaries of the City are willing to enter into such agreements or if the agreements bid by in-city institutions do not provide an interest rate equal to or greater than that rate defined in K.S.A. 12-1675a(g). Finally, the City may enter into such investments with banks, savings and loan associations and savings banks with main or branch offices in the state if no such institutions within the corporate boundaries of the City or of Shawnee County, Kansas, are willing to enter into such agreements or if the agreements bid by in-city institutions do not provide an interest rate equal to or greater than that rate defined in K.S.A. 12-1675(a)(g).

In the event banks, savings and loan associations and savings banks eligible for investments in savings deposits, time deposits, open accounts, certificates of deposit or time certificates of deposit with maturities of not more than two years cannot or will not make such investments available to the City at interest rates equal to or greater than the rate set forth in K.S.A. 12-1675a(g), the City may invest in the following:

- United States Treasury bills or notes with maturities as the governing body shall determine, but not exceeding two years. The City is required to purchase such securities from: (a) banks, savings and loan associations and savings banks; (b) the federal reserve bank of Kansas City, Missouri; (c) primary government securities dealers which report to the market report division of the federal reserve bank of New York; or (d) or any broker-dealer engaged in the business of selling government securities which is registered in compliance with the requirements of section 15 or 15C of the securities exchange act of 1934 and registered pursuant to K.S.A. 17-12a401;
- The municipal investment pool fund established in K.S.A. 12-1677a, and amendments thereto;

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

- Multiple municipal client investment pools managed by the trust departments of banks which have main or branch offices located in Shawnee County, Kansas, or with trust companies incorporated under Kansas law which have contracted to provide trust services under the provisions of K.S.A. 9-2107 with banks that have main or branch offices located Shawnee County, Kansas; or
- General obligation municipal bonds or other general obligations issued by any municipality of the state of Kansas as defined in K.S.A. 10-1101.

Bond and note proceeds, as well as the balances in a capital improvement fund created pursuant to K.S.A. 12-1,118, may be invested in accordance with K.S.A. 10-131. Permitted investments include:

- Investments authorized by KSA 12-1675 et seq. (as described above).
- Municipal investment pool.
- Direct obligations of the United States government or agency thereof.
- Temporary notes of the City.
- (Interest-bearing time deposits in commercial banks located in Shawnee County, Kansas.
- Obligations such as the Federal National Mortgage Association, Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation or other qualified obligations.
- Money market funds investing solely in US Treasury and Agencies.
- Receipts evidencing ownership interest in US Treasury and Agencies.
- Repurchase agreements for securities such as direct obligations of the United States government or agency thereof or obligations such as the Federal national Mortgage Association, Federal Home Loan Banks, Federal Home Loan Mortgage Corporation or other qualified obligations.
- Municipal bonds or other obligations issued by any Kansas municipality bearing that municipality's general obligation.
- Bonds of any Kansas municipality that have been advance refunded and are fully secured as to payment of principal and interest by US Treasury and Agencies.

B. Receivables

Year-end receivables for the governmental activities and business-type activities, in the aggregate, are as follows:

	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 559,935	\$ 8,604,095	\$ 9,164,030
Leases receivable	321,407	27,783	349,190
Taxes receivable	73,276,444	-	73,276,444
Special assessments receivable	28,360,736	-	28,360,736
Interest receivable	586,030	530,969	1,116,999
	<u>\$ 103,104,552</u>	<u>\$ 9,162,847</u>	<u>\$ 112,267,399</u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

All trade receivables are shown net of an allowance for uncollectibles. At December 31, 2022 an allowance of \$ 612,779 is recorded in the business-type activities.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

	General	Debt Service	Nonmajor Governmental	Total
Property tax	\$ 41,142,589	\$ 16,490,201	\$ 1,020,938	\$ 58,653,728
Special assessments	-	28,360,736	-	28,360,736
Other unavailable revenues	-	7,485	168,496	175,981
Leases	311,701	-	-	311,701
	<u><u>\$ 41,454,290</u></u>	<u><u>\$ 44,858,422</u></u>	<u><u>\$ 1,189,434</u></u>	<u><u>\$ 87,502,146</u></u>

C. Beneficial Interest in McFarland Trusts

During the year ended December 31, 2018, FOTZ became the beneficiary of three separate funds that were set up through the Kay E. McFarland Trust. The contribution of these funds has been reflected as capital grants and contributions on the statement of activities. The investments held in these accounts are recorded at their fair value at year end and are considered Level 1 investments of the fair value hierarchy using prices quoted in active markets. The funds are controlled solely by the trustee of the McFarland Trust and are released to FOTZ at various times per the guidelines of the Trust.

The first fund is the Endowment Fund that was funded initially with \$ 1,000,000 of assets. This fund will pay a blended total return distribution of 4.5% each year annually to FOTZ for operational expenses of Kay's Garden. The value of this account at year end was \$ 1,109,372.

The second fund is the Charitable Trust Fund that was funded initially with \$ 1,620,000 of assets. This fund will be used for debt service and construction of Kay's Garden. After debt service for the garden is complete the fund may be used to support other projects. The value of this account at year end was \$ 1,327,442.

The third fund is the Garden Fund that was funded initially with \$ 3,080,000 of assets. The purpose of this fund is to make semi-annual payments to FOTZ for the purpose of paying down bonds to build the Garden itself. The value of this account at year end was \$ 2,608,286.

During the year ended December 31, 2022 a principal only fund was created to separate out the 4.5% return in the Endowment Fund and Charitable Trust Funds. The value of this account as of December 31, 2022 was \$ 99,253. There were no disbursements from this fund during the year ended December 31, 2022.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

D. Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/2021	Additions	Retirements	Transfers	Balance 12/31/2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 867,682	\$ 290,537	\$ -	\$ -	\$ 1,158,219
Intangible easements	3,040,981	-	-	-	3,040,981
Construction in progress	<u>45,882,442</u>	<u>15,354,520</u>	<u>13,306,001</u>	<u>-</u>	<u>47,930,961</u>
Total capital assets not being depreciated	<u>49,791,105</u>	<u>15,645,057</u>	<u>13,306,001</u>	<u>-</u>	<u>52,130,161</u>
Capital assets, being depreciated/amortized:					
Building improvements and infrastructure	1,053,793,003	17,162,569	249,088	-	1,070,706,484
Furniture	4,344,598	-	57,363	-	4,287,235
Vehicles	28,188,509	2,302,315	3,034,029	26,366	27,483,161
Software	2,727,528	-	-	-	2,727,528
Tools and equipment	<u>7,792,075</u>	<u>1,267,028</u>	<u>348,437</u>	<u>-</u>	<u>8,710,666</u>
Right-to-use leased building improvement and infrastructure	-	250,913	-	-	250,913
Right-to-use leased vehicles	-	858,451	-	-	858,451
Right-to-use leased tools and equipment	-	2,242,886	-	-	2,242,886
Total capital assets being depreciated/amortized	<u>1,096,845,713</u>	<u>24,084,162</u>	<u>3,688,917</u>	<u>26,366</u>	<u>1,117,267,324</u>
Less accumulated depreciation/amortization for:					
Building improvements and infrastructure	819,251,137	19,796,921	49,012	-	838,999,046
Furniture	4,318,703	1,512	57,363	-	4,262,852
Vehicles	22,414,274	1,636,509	2,516,571	26,366	21,560,578
Software	2,727,528	-	-	-	2,727,528
Tools and equipment	<u>5,864,292</u>	<u>577,523</u>	<u>348,437</u>	<u>-</u>	<u>6,093,378</u>
Right-to-use leased building improvement and infrastructure	-	57,713	-	-	57,713
Right-to-use leased vehicles	-	171,690	-	-	171,690
Right-to-use leased tools and equipment	-	457,163	-	-	457,163
Total accumulated depreciation/amortization	<u>854,575,934</u>	<u>22,699,031</u>	<u>2,971,383</u>	<u>26,366</u>	<u>874,329,948</u>
Total capital assets being depreciated/amortized, net	<u>242,269,779</u>	<u>1,385,131</u>	<u>717,534</u>	<u>-</u>	<u>242,937,376</u>
Governmental activities capital assets, net	<u>\$ 292,060,884</u>	<u>\$ 17,030,188</u>	<u>\$ 14,023,535</u>	<u>\$ -</u>	<u>\$ 295,067,537</u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

	Balance 12/31/2021	Additions	Retirements	Balance 12/31/2022
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 1,675,360	\$ -	\$ -	\$ 1,675,360
Intangible easements	17,485,874	154,213	-	17,640,087
Construction in progress	<u>97,449,858</u>	<u>30,336,410</u>	<u>41,138,153</u>	<u>86,648,115</u>
Total capital assets not being depreciated	<u>116,611,092</u>	<u>30,490,623</u>	<u>41,138,153</u>	<u>105,963,562</u>
Capital assets, being depreciated/amortized:				
Building improvements and infrastructure	676,559,075	41,236,861	1,028,304	716,767,632
Furniture	791,306	-	165,865	625,441
Vehicles	10,551,646	561,754	734,844	10,378,556
Tools and equipment	5,092,996	384,675	923,963	4,553,708
Right-to-use leased tools and equipment	-	36,767	-	36,767
Total capital assets being depreciated/amortized	<u>692,995,023</u>	<u>42,220,057</u>	<u>2,852,976</u>	<u>732,362,104</u>
Less accumulated depreciation/amortization for:				
Building improvements and infrastructure	322,583,142	21,091,772	1,030,393	342,644,521
Furniture	786,820	810	165,865	621,765
Vehicles	8,606,336	675,998	713,845	8,568,489
Tools and equipment	4,511,620	254,142	905,992	3,859,770
Right-to-use leased tools and equipment	-	7,354	-	7,354
Total accumulated depreciation/amortization	<u>336,487,918</u>	<u>22,030,076</u>	<u>2,816,095</u>	<u>355,701,899</u>
Total capital assets being depreciated/amortized, net	<u>356,507,105</u>	<u>20,189,981</u>	<u>36,881</u>	<u>376,660,205</u>
Business-type activities capital assets, net	<u><u>\$ 473,118,197</u></u>	<u><u>\$ 50,680,604</u></u>	<u><u>\$ 41,175,034</u></u>	<u><u>\$ 482,623,767</u></u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The City's depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government	\$ 1,464,397
Parks and recreation	58,516
Public safety	2,058,414
Public works	18,657,605
Internal service	<u>460,099</u>
 Total depreciation	 <u>\$ 22,699,031</u>

Business-type activities:

Parking garages	\$ 728,283
Water, sewer and stormwater utilities	<u>21,301,793</u>
 Total depreciation	 <u>\$ 22,030,076</u>

FOTZ property and equipment consists of the following as of December 31, 2022:

	Balance 12/31/2021	Additions	Retirements	Balance 12/31/2022
Capital assets not being depreciated:				
Construction in progress	<u>\$ 1,485,652</u>	<u>\$ 5,925,218</u>	<u>\$ -</u>	<u>\$ 7,410,870</u>
Capital assets, being depreciated:				
Furniture and equipment	355,898	769,655	-	1,125,553
Software	<u>52,327</u>	<u>21,000</u>	<u>-</u>	<u>73,327</u>
 Total capital assets	 408,225	 790,655	 -	 1,198,880
 Less accumulated depreciation for furniture, equipment and software	 <u>118,645</u>	 <u>88,829</u>	 <u>-</u>	 <u>207,474</u>
 Capital assets, being depreciated, net	 <u>289,580</u>	 <u>701,826</u>	 <u>-</u>	 <u>991,406</u>
 Component units capital assets, net	 <u>\$ 1,775,232</u>	 <u>\$ 6,627,044</u>	 <u>\$ -</u>	 <u>\$ 8,402,276</u>

Depreciation expense for the year ended December 31, 2022 was \$ 88,829.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

E. Construction Commitments

The City had open, active construction projects on December 31, 2022. These projects included bridge repairs, building and facility updates, repairs of existing streets and traffic signals, bike trails, water mains, and the construction of additional wastewater facilities. At year-end, the City's open project expenditures and remaining commitments with contractors, by category were as follows:

	Spent to Date	Remaining Commitment
General Government	\$ 20,023,102	\$ 2,987,916
Public Works - Streets	24,840,796	51,207
Public Works - Special Assessment	2,799,892	861,357
Public Works - Bridges	267,170	19,740
Combined Utilities	<u>86,612,136</u>	<u>19,834,006</u>
	<u><u>\$ 134,543,096</u></u>	<u><u>\$ 23,754,226</u></u>

The capital projects fund and the 1/2% sales tax fund will fund general government and public works. The enterprise funds will fund the combined utilities commitment.

F. Interfund Receivables, Payables and Transfers Activity

At December 31, 2022, the following funds had interfund receivables and payables to the following funds:

	Due to Other funds						Total	
	General Fund	Water, Stormwater		Nonmajor Enterprises	Internal Service Funds			
		Nonmajor Governmental Funds	& Water Pollution Control Utility Fund		Fund-Parking			
Due from other funds:								
General fund	\$ -	\$ 888,653	\$ 1,033	\$ 64	\$ 23,977	\$ 913,727		
Nonmajor governmental funds	31,873	1,176	5,263	214	1,364	39,890		
Internal service funds	<u>219,388</u>	<u>16,316</u>	<u>50,507</u>	<u>2,136</u>	<u>10,891</u>	<u>299,238</u>		
	<u><u>\$ 251,261</u></u>	<u><u>\$ 906,145</u></u>	<u><u>\$ 56,803</u></u>	<u><u>\$ 2,414</u></u>	<u><u>\$ 36,232</u></u>	<u><u>\$ 1,252,855</u></u>		

The City uses interfund receivables and payables as needed when pooled cash is negative within a fund until investments mature or grant proceeds are received. Management expects all payables to be cleared in less than one year.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Interfund transfers for the year ended December 31, 2022 were as follows:

	Transfer In				
	General Fund	Debt Service Fund	Nonmajor Governmental Fund	Internal Service Funds	Total
Transfer out:					
General fund	\$ -	\$ -	\$ 7,638,739	\$ -	\$ 7,638,739
Debt service fund	-	-	2,605,000	-	2,605,000
Nonmajor governmental funds	<u>242,473</u>	<u>915,638</u>	<u>272,619</u>	<u>20,352</u>	<u>1,451,082</u>
	<u><u>\$ 242,473</u></u>	<u><u>\$ 915,638</u></u>	<u><u>\$ 10,516,358</u></u>	<u><u>\$ 20,352</u></u>	<u><u>\$ 11,694,821</u></u>

Significant interfund transfers consisted of the following:

General fund received \$ 198,053 from the nonmajor governmental funds related to the 10% of the tax collected that the City keeps after paying all of the approved Transient Guest Tax contracts.

Nonmajor governmental funds received \$ 3,000,000 from the general fund for capital projects.

Debt service funds received \$ 915,638 from the nonmajor governmental funds for debt payments.

Nonmajor governmental funds received \$ 256,261 for affordable public housing expenses.

Interfund charges for support services paid to the General Fund during 2022 were as follows:

Special Street Repair Fund	\$ 123,374
Water, Stormwater & WPC Fund	2,761,700
Nonmajor Governmental Funds	224,790
Nonmajor Enterprise Fund	98,584
Internal Service Funds	<u>17,171</u>
	<u><u>\$ 3,225,619</u></u>

In 2022, payments in lieu of taxes of \$ 7,496,561 and \$ 196,102 were made to the General Fund by the Water, Stormwater, & WPC Fund and the Public Parking Fund, respectively. The payment in lieu of taxes is based on applying the levy rate to 33% of the net book value of capital assets and 3% of service revenues.

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

G. Leases Receivable

The City, as a lessor, has entered into various lease agreements with companies and organizations in and around the City as summarized below:

Governmental activities:

In December 2018, the City entered into a 20-year lease as lessor for the use of a field cell site. An initial lease receivable was recorded in the amount of \$333,028. The lessee is required to make monthly fixed payments of \$1,806. The lease has an interest rate of 3.260%.

\$ 321,407

Business-type activities:

In December 2001, the City entered into a 30-year lease as lessor for a right-of-way asset. An initial lease receivable was recorded in the amount of \$6,117. The lessee is required to make annual fixed payments of \$700. The lease has an interest rate of 3.130%.

5,417

In January 1, 2022, the City entered into a four-year lease as lessor for the use of a parking lot. An initial lease receivable was recorded in the amount of \$29,825. The lessee is required to make annual fixed payments of \$7,875. The lease has an interest rate of 2.790%.

22,366

Total leases receivable

\$ 349,190

Also, the City has a deferred inflow of resources associated with its leases that will be recognized as revenue over the lease terms. As of December 31, 2022, the balance of the deferred inflow of resources was \$ 339,575.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

H. Long-Term Debt

Changes in long term liabilities:

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 135,117,540	\$ 31,410,000	\$ 29,529,025	\$ 136,998,515	\$ 15,017,382
Tax increment and other bonds	5,395,000	-	1,415,000	3,980,000	1,450,000
Less deferred amounts:					
For issuance premium	7,206,631	1,531,878	1,327,208	7,411,301	-
For issuance discounts	(267)	-	(267)	-	-
Lease obligations	-	3,352,250	705,899	2,646,351	659,050
Total OPEB liability**	6,638,021	-	466,522	6,171,499	-
Net pension liability**	80,825,434	41,597,973	-	122,423,407	-
Compensated absences**	9,605,432	2,028,045	1,990,839	9,642,638	1,147,823
Governmental activity long-term liabilities	<u>\$ 244,787,791</u>	<u>\$ 79,920,146</u>	<u>\$ 35,434,226</u>	<u>\$ 289,273,711</u>	<u>\$ 18,274,255</u>

**For governmental activities, total OPEB liability, net pension liability and compensated absences are generally liquidated by the General Fund.

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Business-type activities:					
Bonds payable:					
General obligation bonds	\$ 9,999,633	\$ -	\$ 698,050	\$ 9,301,583	\$ 949,692
Less deferred amounts:					
For issuance premium	485,478	-	40,930	444,548	-
Revenue bonds	314,125,000	-	14,720,000	299,405,000	14,925,000
Less deferred amounts:					
For issuance premium	15,065,192	-	371,064	14,694,128	-
Lease obligations	-	36,767	8,027	28,740	6,709
Total OPEB liability	1,667,569	-	89,786	1,577,783	-
Net pension liability	3,842,828	2,162,189	-	6,005,017	-
Compensated absences	1,242,862	1,244,277	1,242,861	1,244,278	550,383
Business-type activity long-term liabilities	<u>\$ 346,428,562</u>	<u>\$ 3,443,233</u>	<u>\$ 17,170,718</u>	<u>\$ 332,701,077</u>	<u>\$ 16,431,784</u>

The City has issued revenue bonds and proceeds from this type of long-term debt are used to finance the City's water, water pollution control, and storm water utilities, which are responsible for all phases of operation and maintenance of the City's public water supply, wastewater treatment, and storm water activities. The water, water pollution control, and storm water debt transactions are reported in separate funds for internal accounting purposes. However, the revenue generated by the Combined Water, Water Pollution Control, and Storm Water Utility Fund is pledged in loan agreements and in bond covenants for repayment of debt.

The revenue bonds require that the City have a debt service coverage ratio of not less than 1.25. The City is in compliance with this covenant.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction or improvement of major capital assets. General obligation bonds have been issued for both governmental and business-type activities. The principal amount of general obligation bonds outstanding at January 1, 2022, was \$ 145,117,173. During the year, general obligation bonds totaling \$ 30,227,075 were retired, and \$ 31,410,000 of general obligation bonds were issued, bringing the December 31, 2022 outstanding balance to \$ 146,300,098.

General obligation bonds are direct obligations of the government, and the full faith and credit of the City are pledged to their repayment. These bonds generally are issued as 20-year serial bonds with nearly level debt service payments due each year. General obligation bonds currently outstanding are as follows:

Series	Date Issued	Original Amount	Interest Rate	Maturity Date	Outstanding Amount as of December 31, 2022
Governmental Activities:					
Series 2017A	9/5/2017	\$ 24,010,000	2.00%-5.00%	8/15/2036	\$ 13,745,000
Series 2018A	9/4/2018	7,225,000	3.00%-5.00%	8/15/2033	5,690,000
Series 2018B	9/4/2018	5,285,000	3.00%-3.25%	8/15/2033	4,145,000
Series 2019A	9/10/2019	36,495,161	2.00%-3.00%	8/15/2034	26,963,352
Series 2019B	9/10/2019	1,440,000	2.00%-4.00%	8/15/2034	1,200,000
Series 2020A	8/18/2020	14,110,000	1.00%-3.50%	8/15/2035	9,270,679
Series 2021A	4/13/2021	33,773,631	1.00%-4.00%	8/15/2035	25,858,761
Series 2021B	4/13/2021	2,735,000	1.20%-3.00%	8/15/2028	2,375,000
Series 2021C	9/14/2021	20,077,464	1.00%-4.00%	8/15/2036	18,045,723
Series 2022A	2/14/2022	14,695,000	2.00% - 4.00%	8/15/2036	12,990,000
Series 2022B	8/30/2022	16,715,000	3.00% - 5.00%	8/15/2037	<u>16,715,000</u>
					<u>\$ 136,998,515</u>
Business-type activities:					
Series 2017A	9/5/2017	4,480,000	2.00% - 5.00%	8/15/2036	\$ 4,385,000
Series 2019A	9/10/2019	594,839	2.00% - 3.00%	8/15/2031	276,746
Series 2020A	8/18/2020	3,645,063	1.00% - 3.50%	8/15/2035	3,004,321
Series 2021A	9/10/2021	1,296,369	2.00% - 3.00%	8/15/2031	851,239
Series 2021C	9/14/2021	912,536	1.00% - 4.00%	8/15/2031	<u>784,277</u>
					<u>\$ 9,301,583</u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Annual debt service requirements to maturity for general obligation bonds are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Year ending December 31:		
2023	\$ 15,017,382	\$ 3,769,246
2024	14,784,757	3,221,439
2025	14,611,675	2,721,954
2026	14,044,935	2,227,147
2027	12,909,633	1,758,198
2028-2032	49,869,110	3,295,890
2033-2037	15,761,023	1,918,978
	<u>\$ 136,998,515</u>	<u>\$ 19,506,886</u>
	<u>\$ 9,301,583</u>	<u>\$ 1,461,658</u>

Tax Increment and Other Bonds

The tax increment and other bonds consist of \$ 2,365,000 of STAR bonds for Heartland Park race track, which mature on August 15, 2025 with an interest rate of 2.00% - 3.25%, and \$ 1,615,000 of tax increment bonds for College Hill development, which mature on August 15, 2025 with an interest rate of 2.00%.

Tax Increment and other bond debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>
Year ending December 31:		
2023	\$ 1,450,000	\$ 91,138
2024	1,500,000	67,338
2025	1,030,000	26,538
	<u>\$ 3,980,000</u>	<u>\$ 185,014</u>

The Series 2016 tax increment financing bonds for the College Hill Redevelopment contain an acceleration clause. If an event of default occurs and is continuing, the Trustee may, and if requested by the owners of not less than a majority in principal amount of the Bonds Outstanding shall, by written notice to the City, declare the principal of all Bonds Outstanding and the interest accrued thereon to be due and payable, and upon any such declaration such principal and interest shall become immediately due and payable.

Revenue Bonds

The City also issues revenue bonds. The City pledges income derived from the fees and charges to users of the related assets to pay debt service on revenue bonds. The principal amount of revenue bonds outstanding at January 1, 2022, was \$ 314,125,000. In 2022, the City retired \$ 14,720,000 of revenue bonds and issued no revenue bonds.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Revenue bonds outstanding at year-end are \$ 299,405,000, as follows:

Series	Date Issued	Original Amount	Interest Rate	Maturity Date	Outstanding Amount as of December 31, 2022
Series 2014A	12/23/2014	\$ 45,510,000	3.125% - 5.00%	8/1/2044	\$ 25,420,000
Series 2016A	9/6/2016	24,945,000	2.00% - 3.00%	8/1/2046	22,555,000
Series 2017A	9/5/2017	17,975,000	2.25% - 5.00%	8/1/2047	16,105,000
Series 2018A	9/11/2018	45,695,000	3.00% - 5.00%	8/1/2048	42,090,000
Series 2019A	9/17/2019	33,270,000	2.00% - 4.00%	8/1/2049	26,615,000
Series 2020A	9/8/2020	94,885,000	1.00% - 3.00%	8/1/2050	91,540,000
Series 2021A	9/7/2021	68,280,000	2.00% - 4.00%	8/1/2051	60,485,000
Series 2021B	9/7/2021	14,990,000	2.00% - 3.00%	8/1/2051	14,595,000
					<u>\$ 299,405,000</u>

Revenue bond debt service requirements to maturity are as follows:

	Principal	Interest	Total
Year ending December 31:			
2023	\$ 14,925,000	\$ 8,836,266	\$ 23,761,266
2024	13,425,000	8,280,765	21,705,765
2025	13,900,000	7,828,765	21,728,765
2026	14,330,000	7,326,515	21,656,515
2027	14,325,000	6,826,815	21,151,815
2027-2032	61,405,000	27,897,288	89,302,288
2033-2037	50,220,000	20,043,703	70,263,703
2038-2042	47,385,000	13,791,580	61,176,580
2043-2047	48,310,000	6,934,006	55,244,006
2048-2051	21,180,000	1,065,963	22,245,963
	<u>\$ 299,405,000</u>	<u>\$ 108,831,666</u>	<u>\$ 408,236,666</u>

The City has pledged future utility revenues, net of specified operating expenses, to repay \$ 408,236,666 in revenue bonds principal and interest. The bonds are payable from utility net revenues through December 31, 2050. Annual principal and interest payments on the bonds have required an average of 40% of net revenues. The City's debt covenants require that 200% of the annual debt service payment be available in pledged revenues. Principal and interest paid for the current year and total net revenues for the current year were \$ 23,860,764 and \$ 47,585,418, respectively. This equates to a net revenue/debt ratio of 2.0 which meets the requirement. The City takes into consideration the 200% covenant requirement when establishing its utility rate model.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

In February 2022, the City issued \$ 14,695,000 in Series 2022A General Obligation Refunding Bonds. The proceeds of this issue were used to currently refund the Series 2016B General Obligation Bonds. The net carrying amount of the old debt was greater than the reacquisition price by \$ 518,691. This amount is recorded as a deferred inflow in the Governmental Activities and is amortized over the remaining life of the current debt or the refunded debt, whichever is shorter. The transaction will reduce debt service payments by approximately \$ 428,429 over the next 15 years and resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$ 381,519.

In August 2022, the City issued \$ 16,715,000 in Series 2022B General Obligation Refunding and Improvement Bonds and \$ 5,215,000 in Series 2022B General Obligation Temporary Renewal and Improvement Notes. A portion of the proceeds of these issues was used to currently refund the 2021A General Obligation Temporary Renewal and Improvement Notes and provide funds for general municipal improvements.

Lease Obligations

The City, as a lessee, has entered into various lease agreements with companies and organizations in and around the City as summarized below:

Governmental activities:

In fiscal year 2020, the City entered into a 60-month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of \$15,677. The City is required to make annual fixed payments of \$5,383. The lease has an interest rate of 2.120%. The value of the right-to-use asset as of December 31, 2022 is \$15,677 with accumulated amortization of \$5,226.

\$ 10,433

In fiscal year 2021, the City entered into three 60-month leases as lessee for the use of copiers. An initial lease liability was recorded in the amount of \$45,605. The City is required to make annual fixed payments of \$11,878. The leases have an interest rate of 2.120%. The value of the right-to-use assets as of December 31, 2022 is \$45,605 with accumulated amortization of \$11,401.

34,175

In fiscal year 2022, the City entered into 16 60-month leases as lessee for the use of copiers. An initial lease liability was recorded in the amount of \$284,798. The City is required to make annual fixed payments of \$62,137. The leases have interest rates ranging from 3.080% to 5.140%. The value of the right-to-use assets as of December 31, 2022 is \$284,798 with accumulated amortization of \$56,960.

222,661

In fiscal year 2021, the City entered into a three-year lease as lessee for the use of computers. An initial lease liability was recorded in the amount of \$25,688. The City is required to make annual fixed payments of \$8,806. The lease has an interest rate of 1.700%. The value of the right-to-use asset as of December 31, 2022 is \$25,688 with accumulated amortization of \$8,563.

17,173

In fiscal year 2022, the City entered into one three-year lease and two four-year leases as lessee for the use of computers and cyber defense hardware. An initial lease liability was recorded in the amount of \$1,871,118. The City is required to make annual fixed payments of \$393,078. The leases have interest rates of 2.260%, 3.680%, and 4.580%. The value of the right-to-use assets as of December 31, 2022 is \$1,871,118 with accumulated amortization of \$375,013.

1,478,040

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

In fiscal year 2016, the City entered into a 10-year lease as lessee for the use of office space. An initial lease liability was recorded in the amount of \$240,244. The City is required to make quarterly fixed payments of \$14,776. The lease has an interest rate of 2.000%. The value of the right-to-use asset as of December 31, 2022 is \$240,244 with accumulated amortization of \$56,528.

185,535

In fiscal year 2020, the City entered into a 10-year lease as lessee for the use of a firing range. An initial lease liability was recorded in the amount of \$10,669. The City is required to make annual fixed payments of \$1,306. The lease has an interest rate of 2.300%. The value of the right-to-use asset as of December 31, 2022 is \$10,669 with accumulated amortization of \$1,185.

9,445

In fiscal year 2017, the City entered into a nine-year lease as lessee for the use of two fire truck pumper. An initial lease liability was recorded in the amount of \$858,451. The City is required to make annual fixed payments of \$179,568. The lease has an interest rate of 1.692%. The value of the right-to-use asset as of December 31, 2022 is \$858,451 with accumulated amortization of \$171,690.

688,889

Business-type activities:

In fiscal year 2022, the City entered into three 60-month leases as lessee for the use of copiers. An initial lease liability was recorded in the amount of \$ 36,767. The City is required to make annual fixed payments of \$ 8,027. The leases have interest rates of 4.360%, 4.690%, and 4.720%. The value of the right-to-use assets as of December 31, 2022 is \$36,767 with accumulated amortization of \$7,354.

28,740

Total City leases payable

\$ 2,675,091

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

The future principal and interest lease payments as of December 31, 2022 were as follows:

Governmental Activities			
Year	Principal	Interest	
2023	\$ 659,050	\$ 62,213	
2024	674,516	46,746	
2025	676,204	30,869	
2026	631,644	15,055	
2027	1,192	114	
2028	1,220	86	
2029	1,248	58	
2030	1,277	29	
	<hr/> <u>2,646,351</u>	<hr/> <u>155,170</u>	

Business-Type Activities			
Year	Principal	Interest	
2023	\$ 6,709	\$ 1,318	
2024	7,017	1,010	
2025	7,338	689	
2026	7,676	353	
	<hr/> <u>28,740</u>	<hr/> <u>3,370</u>	

I. Debt Defeasance

In prior years, the City issued refunding bonds to defease the 2019A General Obligation Temporary Renewal and Improvement Notes. The outstanding balances on the bonds totaled \$ 564,902 as of December 31, 2022. Securities were deposited in an irrevocable trust with an escrow agent (refunding that occurred in the current year, was called within 90 days) to provide for all future debt service payments. Therefore, these issues are considered defeased, and the liability has been removed from long-term debt.

J. Conduit Debt

The City has issued industrial revenue bonds to finance the purchase of land and construction of facilities leased to local businesses. The lease agreements provide for rentals sufficient to service the debt repayment of the related bonds. The bonds and related interest costs are payable solely from lessee rentals and do not constitute general liabilities of the City. The lessees have the option of purchasing the leased properties at any time during the lease periods for amounts sufficient to retire the related outstanding bonds. At the end of the lease periods, which conform to bond maturity schedules, the lessees may either purchase the property for a nominal amount or renew the leases annually at nominal amounts. Industrial revenue bonds outstanding at December 31, 2022, totaled \$ 74,615,000.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

K. Short-Term Debt - Notes

The City issues bond anticipation notes (BANs) to fund the work in process for capital projects, depositing the proceeds in its capital improvement funds. The City issues BANs to cover expense until the project is finalized and/or a general fund or revenue bond issuance is completed. Notes outstanding at December 31, 2022 mature on October 1, 2023 and bear interest of 4.00%. The temporary notes payable in the statement of net position for the governmental activities includes \$ 110,871 of issuance premium.

Short-term debt activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Issues	Redeemed	Ending Balance
Governmental activities notes	\$ 5,233,002	\$ 7,005,871	\$ 6,913,002	\$ 5,325,871

During the current year, the debt service fund issued \$ 1,680,000 in temporary notes to release reserved cash. The City did this as an internal transaction and paid down \$ 1,680,000 during the year, and the temporary note had no remaining balance at December 31, 2022. This transaction allowed the City to use Debt Service Fund surplus amounts to retire the temporary notes in compliance with state statutes.

L. Restricted Assets

The balances of internally and externally restricted asset accounts in the enterprise funds are as follows:

	Water, Stormwater & WPC Utility Fund
Bond reserve	\$ 14,196,447
Sinking fund	3,751,483
Accrued interest	1,260,996
Water consumer deposits	159,819
Water consumer deposits flushing meters	\$ 19,368,745
Total restricted assets	\$ 19,368,745

4 - Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Under the Kansas Tort Claims Act, K.S.A. 756101 to 75-6115, general liability claims against the City are limited within the scope of the act to an occurrence aggregate of \$ 500,000. The City self-insures for general liability claims up to this statutory dollar limit and has a self-insured retention on third party vehicle liability claims of \$ 500,000 with a \$ 2,000,000

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

policy limit. The City purchases commercial insurance coverage for physical damage to City property. For each of the past three years, settlements have been within coverage limits.

The City is also self-insured for several other categories of potential loss. As part of its self-insurance program, the City has established internal self-insurance funds for employee health insurance, workers' compensation, and unemployment compensation (jointly, the internal self-insurance funds). The claims liability is based upon estimates of the ultimate cost of claims, including inflation factors and historical trend data. Other non-incremental costs are not included in the basis for estimating the liability. There has been no significant reduction in commercial or self-insurance coverage from the prior year.

The internal self-insurance funds accrue the required amounts for the payment of anticipated claims by apportioning rate charges among the various City departments. Rates are based on historical and expected future expenses pursuant to eight-year actuarial studies. These rate charges are reported as expenditures in the applicable funds. Risks attributable to the workers' compensation self-insurance fund have excess reinsurance coverage above \$ 500,000.

The health self-insurance fund has catastrophic stop-loss reinsurance for all claims, except those for prescription drugs, to help protect the City against extraordinary losses. It also maintains a trust reserve. Our management of this program and claims experience over the past several years has enabled us to not only maintain but upgrade benefit coverage with continued 100% payment of individual employee plans and no increases in dependent premiums.

A reconciliation of changes in liabilities for claims, including claims incurred but not reported, for the past two years follows:

	<u>2022</u>	<u>2021</u>
Claims liabilities at beginning of the year	\$ 3,081,588	\$ 3,000,519
Claims incurred during the year	11,673,213	11,219,648
Claims paid during the year	<u>(11,501,815)</u>	<u>(11,138,579)</u>
Claims liabilities at the end of the year	<u>\$ 3,252,986</u>	<u>\$ 3,081,588</u>

Contingent Liabilities

The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding wrongful death, personal injury, civil rights actions and wrongful termination cases. While cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

The City is party to various claims, legal actions and complaints arising in the ordinary course of business. The City has insurance that covers some claims, up to statutory limits, and has set aside money in a special liability fund for payment of non-insured settlements and judgments.

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

B. Jointly Governed Organizations

On December 9, 2004, Shawnee County and the City entered into an interlocal agreement, pursuant to the provisions of K.S.A. 12-2901 et seq., as amended. Pursuant to the terms of the interlocal agreement the County and the City agreed to continue the Joint Economic Development Organization (the “JEDO”), a separate legal entity, created by the County and the City in 2001, to provide the economic development program for the County and the City.

The JEDO is comprised of a seven (7)-member board, which includes three County Commissioners, the Mayor and Deputy Mayor of the City, and two City Council members. The Chair of the JEDO rotates between the County and the City on a yearly basis. Under the terms of the interlocal agreement, the JEDO must remain in existence during the term of the one-half of one percent countywide sales tax approved by the voters imposed on January 1, 2017 and extending through December 31, 2031, plus one year. The revenues derived from the sales tax are deposited with the JEDO, which administers the monies as directed by the vote and under the terms of the interlocal agreement. During the year ended December 31, 2022, the City paid \$ 8,296,854 to JEDO in accordance with the interlocal agreement. The City is owed \$ 3,035,311 from the State of Kansas, which is subsequently due to JEDO for sales taxes earned, but not received and is included in taxes receivable. An annual audit of the JEDO is required to be provided to the City and the County and filed with the City Clerk, the County Clerk and at the Topeka-Shawnee County Public Library.

C. Other Postemployment Benefits - City Plan

The City offers a single employer plan for retirees’ health benefits which are described below in this footnote. The City also participates in a single employer other postemployment benefits plan administered by KPERS specific to long-term disability benefits and life insurance benefits, which City employees are also allowed to participate in, and this plan is further described in Note 4.E. A summary of the total OPEB liability is as follows:

	Governmental Activities	Business-Type Activities	Total
City OPEB liability (as discussed in this Note)	\$ 4,930,014	\$ 1,257,180	\$ 6,187,194
KPERS OPEB liability (as discussed in Note 4.E)	<u>1,241,485</u>	<u>320,603</u>	<u>1,562,088</u>
Total OPEB liability	\$ 6,171,499	\$ 1,577,783	\$ 7,749,282

A summary of the total OPEB expenses is as follows:

City OPEB expense (as discussed in this Note)	\$ 794,273
KPERS OPEB expense (as discussed in Note 4.E)	<u>104,834</u>
Total OPEB expense	\$ 899,107

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

Plan description and benefits: The City's health plan is self-funded. The City has a single employer plan for retirees' health benefit. The benefit plan is authorized by Personnel Code Article III, Section 4 Group Insurance B and K.S.A. 12-5040. Retirees have the option to continue with the City plan and pay the monthly premium. However, once the retiree drops the coverage they forfeit their right to future coverage. The City offers major medical health insurance and prescription coverage. The City does offer dental insurance, but the benefit is paid by the retirees on a full cost basis and is assumed to not produce an implicit subsidy. The City's other postemployment benefit liability is normally liquidated in the General Fund and the Water, Stormwater & Water Pollution Control Utility Fund. The plan does not issue a stand-alone report.

Funding policy: The current plan is financed on a pay as you go basis. The retirees pay the same premium established for active employees. The City did not contribute to the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms: The City has the following employees covered by the Plan as of December 31, 2022:

Active employees	1,065
Retirees and covered spouses	<u>48</u>
	<u><u>1,113</u></u>

Total OPEB liability: The City's total OPEB liability of \$ 6,187,194 was determined by an actuarial valuation as of January 1, 2021. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions:

Actual cost method	Entry age normal as a level percentage of payroll
Inflation	2.75%
Salary scale per employee	3.00%
Discount rate	2.04% measurement date 1.96% year preceding measurement date

To the extent Plan (or Trust) assets are projected to be sufficient to make projected benefit payments, the discount rate will equal the expected return on such assets. To the extent a Plan is not projected to be sufficient to make future benefit payments the yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher should be factored in. Plan assets do not apply to the City's program. The municipal bond rate was determined by taking the average of the published yields from the S&P Municipal Bond 20-year High Grade and the Fidelity GO AA-20 Years indexes.

Mortality was updated from RP-2014 using MP-2016 Full Generational Improvement with specified years of set forward to the Society of Actuaries Pub-2010 Public Retirement Plans Headcount Weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement.

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study conducted for the period January 1, 2017 – December 31, 2019. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

The City has determined these assumptions are reasonable for its plan. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the KPERS pension valuation.

The changes in the total OPEB liability are as follows:

Balance, December 31, 2021	\$ 6,364,423
Changes for the year:	
Service cost	338,383
Interest	119,856
Difference between expected and actual experience	328,789
Benefits paid	(1,175,372)
Changes in benefits terms	-
Changes in assumptions	<u>211,115</u>
Net changes	<u>(177,229)</u>
Balance, December 31, 2022	<u><u>\$ 6,187,194</u></u>

Changes in assumptions: The discount rate was changed from 1.96% at the beginning of the measurement period to 2.04% at the end of the measurement period. The salary assumption was changed from rates that vary based on years of service between General and Public Safety, to a flat 3.0% for all. The assumed trend on per capita costs and retiree contribution premiums was revised taking into account the January 1, 2022 renewal. The individual stop loss limit was changed from \$ 150,000 (2021) to \$ 200,000 (2022).

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the City using the discount rate of 2.04%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 1.04%	Discount Rate 2.04%	1% Increase 3.04%
Total OPEB liability	<u>\$ 6,878,565</u>	<u>\$ 6,187,194</u>	<u>\$ 5,562,358</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the City using the healthcare cost trend rate of 7.00% in 2022 decreasing to an ultimate rate of 4.50% in 2033, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rate:

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

	Health Care Cost Trend Rates		
	1% Decrease	Actual	1% Increase
Total OPEB liability	\$ 5,347,349	\$ 6,187,194	\$ 7,197,034

OPEB Expense: For the year ended December 31, 2022, the City recognized OPEB expense of \$ 794,273.

Deferred Outflows of Resources and Deferred Inflows of Resources: At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,793,425	\$ -
Changes of assumptions	<u>1,122,901</u>	<u>280,726</u>
	<u><u>\$ 2,916,326</u></u>	<u><u>\$ 280,726</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average remaining service lives of plan participants (actives and retirees) as follows:

Year ending December 31:	
2023	\$ 336,035
2024	336,035
2025	335,889
2026	321,039
2027	253,732
Thereafter	<u>1,052,870</u>
	<u><u>\$ 2,635,600</u></u>

Other Postemployment Benefits - KPERS

Plan Description: The City participates in a single employer long-term disability other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Benefits: Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60% of the member's monthly compensation, with a minimum of \$ 100 and a maximum of \$ 5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of (1) the member's annual rate of compensation at the time of disability, or (2) the member's previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less 1-percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Employees covered by benefit terms: The City has the following employees covered by the Plan as of June 30, 2022:

Active employees	513
Disabled members	17
	<hr/>
	530
	<hr/>

Total OPEB Liability: The City's total KPERS OPEB liability of \$ 1,562,088 was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022 as the measurement date, using the following actuarial assumptions:

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Actuarial cost method	Entry age normal
Inflation	2.75%
Salary increases	3.00%
Discount rate	3.54% measurement date 2.16% year preceding measurement date

Mortality rates were based on the RP-2015 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study conducted for the period January 1, 2017 - December 31, 2019. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

The changes in the total OPEB liability are as follows:

Balance, December 31, 2021	\$ 1,941,167
Changes for the year:	
Service cost	133,663
Interest	41,944
Effect of economic/demographic gains or losses	(52,922)
Effect of assumptions changes or inputs	(234,367)
Benefit payments	<u>(267,397)</u>
Net changes	<u>(379,079)</u>
Balance, December 31, 2022	<u>\$ 1,562,088</u>

Changes in assumptions: The discount rate was changed from 2.16% at the beginning of the measurement period to 3.54% at the end of the measurement period.

Sensitivity of the total KPERS OPEB liability to changes in the discount rate: The following presents the total KPERS OPEB liability of the City using the discount rate of 3.54%, as well as what the City's total KPERS OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

CITY OF TOPEKA, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability	<u>\$ 1,625,092</u>	<u>\$ 1,562,088</u>	<u>\$ 1,501,162</u>

Sensitivity of the total KPERS OPEB liability to changes in the healthcare cost trend rates: The health care cost trend rates do not affect liabilities related to the long-term disability benefits sponsored by KPERS.

OPEB expenses: For the year ended December 31, 2022, the City recognized OPEB expense of \$ 104,834.

Deferred Outflows of Resources and Deferred Inflows of Resources: At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 170,464	\$ 608,093
Changes of assumptions	<u>112,545</u>	<u>263,962</u>
	<u><u>\$ 283,009</u></u>	<u><u>\$ 872,055</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average remaining service lives of plan participants (actives and retirees) as follows:

Year ending June 30:	
2023	\$ (70,773)
2024	(70,773)
2025	(70,773)
2026	(67,783)
2027	(71,467)
Thereafter	<u>(237,477)</u>
	<u><u>\$ (589,046)</u></u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Employee Retirement Systems and Pension Plans

A summary of the net pension liability is as follows:

	Governmental Activities	Business-Type Activities	Total
Net pension liability	<u>\$ 122,423,407</u>	<u>\$ 6,005,017</u>	<u>\$ 128,428,424</u>

Description of Pension Plan: The City participates in a cost-sharing multiple-employer pension plan (Pension Plan), administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

Public employees, which includes:

- State/School employees
- Local employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the Local employees group and the Kansas Police and Firemen group.

KPERS issues a stand-alone annual comprehensive financial report, which is available on the KPERS website at www.kpers.org.

Benefits: Benefits are established by statute and may only be changed by the State Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85. Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions: Member contributions are established by state law and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll for the fiscal year ended June 30, 2022.

The actuarially determined employer contribution rates (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rates are as follows:

	Actuarial Employer Rate	Statutory Employer Capped Rate
Local government employees	8.90%	8.90%
Police and firemen	22.99%	22.99%

Member contribution rates as a percentage of eligible compensation for the fiscal year 2022 are 6.00% for Local employees and 7.15% for Police and Firemen.

Employer allocations: Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

CITY OF TOPEKA, KANSAS
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To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of December 31, 2022, are based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal year ended June 30, 2022.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2022, the City's proportion for the Local employees group was 1.472%, which was a decrease of 0.112% from its proportion measured at June 30, 2021. At June 30, 2022, the City's proportion for the Police and Firemen group was 6.876%, which was a decrease of 0.006% from its proportion measured at June 30, 2021.

Net pension liability: At December 31, 2022, the City reported a liability of \$ 29,258,486 and \$ 99,169,938, for its total proportionate share of the net pension liability for the Local and Police and Firemen groups, respectively.

Actuarial assumptions: The total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions:

Actuarial cost method	Entry age normal
Price inflation	2.75%
Salary increase	3.50% to 12.00%, including price inflation
Investment rate of return	7.00% compounded annually, net of investment expense, and including price inflation

Mortality rates were based on the RP 2015 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2017.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study conducted for the period of January 1, 2017 through December 31, 2019.

The long-term expected rate of return of pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

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Asset	Long-Term Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term Investments	<u>4.00%</u>	<u>25.00%</u>
	<u><u>100.00%</u></u>	

Discount rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarial determined rate for Police & Firemen, and Judges. Future employer contribution rates were also modeled for Police & Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
Local Police and fireman	\$ 42,030,761 136,026,087	\$ 29,258,486 99,169,938	\$ 18,617,326 68,503,499
	<u><u>\$ 178,056,848</u></u>	<u><u>\$ 128,428,424</u></u>	<u><u>\$ 87,120,825</u></u>

CITY OF TOPEKA, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
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Pension expense: For the year ended December 31, 2022, the City recognized Local pension expense of \$ 3,309,981 and Police and Firemen pension expense of \$ 14,456,009, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

Deferred outflows of resources and deferred inflows of resources: At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for Local and Police and Firemen groups from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 5,315,046	\$ 52,444
Net differences between projected and actual earning on investments	9,282,888	-
Changes of assumptions	17,420,777	-
Changes in proportion	<u>76,479</u>	<u>4,298,307</u>
	32,095,190	4,350,751
Contributions subsequent to the measurement date	<u>6,260,128</u>	<u>-</u>
	<u><u>\$ 38,355,318</u></u>	<u><u>\$ 4,350,751</u></u>

\$ 6,260,128 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Police and Fireman Group		Total
	Local Group Amount	Fireman Group Amount	
Year ending December 31:			
2023	\$ 1,641,894	\$ 6,204,177	\$ 7,846,071
2024	1,435,466	5,563,671	6,999,137
2025	374,998	2,656,731	3,031,729
2026	2,285,041	7,246,980	9,532,021
2027	<u>56,720</u>	<u>278,761</u>	<u>335,481</u>
	<u><u>\$ 5,794,119</u></u>	<u><u>\$ 21,950,320</u></u>	<u><u>\$ 27,744,439</u></u>

CITY OF TOPEKA, KANSAS
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Deferred outflows and inflows of resources related to the difference between expected and actual plan experience, changes in proportionate share and changes in assumptions are being amortized over a closed period equal to the average of the expected service lives of all employees at the beginning of each measurement period. Deferred outflows of resources related to the difference between projected and actual earning on pension plan investments is being amortized over a closed five-year period.

Description of Deferred Compensation Plan: In 2004, the City entered into an agreement with ING Group to be the exclusive third-party provider under the City's Internal Revenue Code Section 457 (deferred compensation) plan. Costs of the Section 457 Plan are borne by the participants. The deferred compensation plan administered by ING, which is available to all benefit eligible employees, permits employees to defer taxes on the portion of their salary designated for deposit with the third party provider until future years. The deferred compensation is not subsequently available to employees until the occurrence of a defined "qualifying event," which includes separation from employment, retirement, death, or certain unforeseeable emergencies.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights "are held in trust for the exclusive benefit of (employee) participants and their beneficiaries". The City, which does not have access to those properties or rights, provides neither administrative services to nor investment advice for the plan, and therefore does not include the balances and activities of the plan in the City's financial statements.

D. Commitments and Encumbrances

Community Improvement District: On May 3, 2012 the City established the Holliday Square Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 3,926,464. The amount reimbursed to the developer as of December 31, 2022, was \$ 961,681.

In January 28, 2014, the City established the Crosswinds Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax.

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole

CITY OF TOPEKA, KANSAS
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responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 5,400,000. The amount reimbursed to the developer as of December 31, 2022, was \$ 2,317,897.

On October 3, 2017, the City established the SE 29th Street Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 900,000. The amount reimbursed to the developer as of December 31, 2022, was \$ 329,418.

On September 4, 2018, the City established the Cyrus Hotel Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 2% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 5,000,000. The amount reimbursed to the developer as of December 31, 2022, was \$ 287,133.

On November 14, 2017, the City established the Wheatfield Community Improvement District (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 2% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 1,559,574. The amount reimbursed to the developer as of December 31, 2022, was \$ 751,289.

On May 7, 2019, the City established the Wanamaker Hills (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to

CITY OF TOPEKA, KANSAS
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be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 6,046,550. The amount reimbursed to the developer as of December 31, 2022, was \$ 777,353.

On June 18, 2019, the City established the Sherwood Crossing (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 1% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 822,715. The amount reimbursed to the developer as of December 31, 2022, was \$ 211,814.

On April 1, 2021, the City established the Downtown Ramada Inn (CID) for economic development purposes and to finance a capital improvement project. The method of financing the project is a pay as you go with project costs reimbursed with the proceeds of a 2% CID sales tax. The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed from CID sales tax attributable to the project. Under the CID plan the developer may be reimbursed up to the certified cost amount including interest from CID sales taxes during a period not to exceed 22 years. CID sales taxes were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligation is limited solely to the amount of CID sales taxes received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the City. At December 31, 2022, the amount of eligible reimbursable project costs submitted by the developer was \$ 123,236. The amount reimbursed to the developer as of December 31, 2022, was \$ 88,908.

Encumbrances: There were no encumbrances outstanding at December 31, 2022.

E. Tax Abatements

Neighborhood Revitalization Program: The City has established a Neighborhood Revitalization Program (NRP), which provides tax rebates to property owners making improvements that raise the appraised value of residential property by 10% and of commercial property by 20%. The program is intended to promote the revitalization of the City's intensive care, at-risk neighborhoods and downtown by creating an incentive for the rehabilitation, conservation, and redevelopment of these areas. A partial or full property tax rebate up to 10 years may be given based on the incremental increase in appraised value resulting from improvements made to a property in the targeted areas which encompasses 21% of the city's land area. Rebates are most incentivized for historic properties, intensive care neighborhoods, and

CITY OF TOPEKA, KANSAS
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new housing. The NRP is authorized under City policy and Kansas statute K.S.A. 12-117. To receive a rebate as part of the NRP, applicants must submit an application, complete their improvement, and meet all program criteria. Because the rebate is not given until property taxes are paid, there are no provisions for recapturing taxes. The amount of the City's share of rebates issued in 2022 was \$ 747,550.

Abatements of Other Governments: The City is also subject to tax abatements granted by Shawnee County, Kansas. The agreements have been negotiated under Section 13 of Article 11 of the Kansas Constitution, which specifies that the property for which the exemption is granted will be used for manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce. The exemption may be granted for a maximum of ten years. The County's Statement of Policy and Procedure for Tax Exemptions and Incentives for Economic Development by Shawnee County Home Rule Resolution No. HR-2002-9, governs the issuance of tax exemptions within the County and dictates the following procedures:

1. The applicant shall apply for a tax exemption by filing a written application, 2. The County shall then determine whether the requested tax exemption may be lawfully granted and should be granted, 3. The amount of the tax incentive will then be determined in accordance with the policy, and 4. Upon the failure of the business to fully and timely pay the in lieu tax payments, as may be required as a condition of granting of an exemption, or to provide reports or other information requested by the City and reasonably necessary for the implementation of the policy, the City may either deny, revoke, or not renew the authorization of such an exemption. All requests for a tax exemption for economic development purposes shall be considered and acted upon in accordance with the County's Statement of Policy and Procedure for Tax Exemptions and Incentives for Economic Development by Shawnee County Home Rule Resolution No. HR-2002-9. The amount of City taxes abated during 2022 was \$ 17,989,487. The City has not made any commitments as part of the agreements other than to reduce taxes.

The City has not made any commitments as part of the agreements other than to reduce taxes.

F. Subsequent Events

On June 7th, 2023, the City entered into a purchase agreement of \$7,668,750 related to the acquisition of a hotel. On May 30th, 2023 the Governing Body approved Resolution No. 9419 that authorizes the intent to issue tax exempt general obligation bonds for the purpose of reimbursing itself for all or a portion of such expenditures for this acquisition should it so choose. At the time of this report the sale is pending and no bonds have been issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of Topeka, Kansas

Required Supplementary Information (Continued) Schedule of Changes in Total OPEB Liability and Related Ratios - City Plan

	2022	2021	2020	2019	2018
Service cost	\$ 338,383	\$ 227,943	\$ 159,429	\$ 148,618	\$ 133,319
Interest	119,856	121,908	155,463	121,652	129,858
Change in benefit terms	328,789	395,962	-	-	-
Benefits paid	(1,175,372)	(606,081)	(377,976)	(385,093)	(210,799)
Difference between expected and actual experience	-	1,022,335	258,979	894,226	18,851
Changes in assumptions	211,115	678,078	508,947	(537,682)	100,971
Net change in total OPEB liability	(177,229)	1,840,145	704,842	241,721	172,200
Total OPEB liability, beginning	<u>6,364,423</u>	<u>4,524,278</u>	<u>3,820,436</u>	<u>3,578,715</u>	<u>3,406,515</u>
Total OPEB liability, ending	<u>\$ 6,187,194</u>	<u>\$ 6,364,423</u>	<u>\$ 4,525,278</u>	<u>\$ 3,820,436</u>	<u>\$ 3,578,715</u>
Covered employee payroll	<u>\$ 64,881,064</u>	<u>\$ 64,881,064</u>	<u>\$ 71,885,845</u>	<u>\$ 67,767,197</u>	<u>\$ 65,614,990</u>
Total OPEB liability as a percentage of covered employee payroll	9.54%	9.81%	6.30%	5.64%	5.45%

Notes to schedule

2022 Changes of assumptions: The discount rate was changed from 1.96% at the beginning of the year to 2.04% at the end of the year. The assumed salary scale was revised from a flat 2.5% for all to flat 3.0% for all. The assumed trends on per capita costs and retiree contribution premiums were revised taking into account the January 1, 2022 renewal. The individual stop loss limit was increased from \$ 150,000 in 2021 to \$ 200,000 in 2022.

2021 Changes of assumptions: The discount rate was changed from 2.74% at the beginning of the year to 1.96% at the end of the year. The salary assumption was changed from rates that vary based on years of service between General and Public Safety to a flat 2.5% for all. The assumed proportion of future retiring employees with a covered spouse was lowered from 20% to 15%. Previously it was assumed 20% of current retirees with single coverage would add a spouse; after one year out, that assumption was eliminated. This resulted in an increase of costs of \$ 678,078.

2020 Changes of assumptions: The discount rate was changed from 4.10% at the beginning of the year to 2.74% at the end of the year. This resulted in an increase of costs of \$ 508,947.

2019 Changes of assumptions: The discount rate was changed from 3.44% at the beginning of the year to 4.10% at the end of the year. This resulted in a reduction of costs of \$ 537,682.

2018 Changes of assumptions: The discount rate was changed from 3.78% at the beginning of the year to 3.44% at the end of the year. This resulted in a reduction of costs of \$ 100,971.

2018 was the City's first year implementing GASB Statement No. 75 for the OPEB liability. This schedule will become a 10-year schedule, as information becomes available, in accordance with GASB Statement No. 75 requirements.

There are no assets accumulated in a trust that meets the criteria of the GASB codification to pay related benefits for the OPEB plan.

City of Topeka, Kansas

Required Supplementary Information (Continued) Schedule of Changes in Total OPEB Liability and Related Ratios - KPERS Plan

	2022	2021	2020	2019	2018
Service cost	\$ 133,663	\$ 133,810	\$ 119,623	\$ 110,404	\$ 109,489
Interest	41,944	46,138	89,422	105,134	90,425
Effect of economic/demographic gains or losses	(52,922)	(86,961)	(585,857)	(140,280)	352,193
Effects of assumptions changes or inputs	(234,367)	3,636	120,457	43,662	(38,187)
Benefit payments	<u>(267,397)</u>	<u>(217,545)</u>	<u>(231,690)</u>	<u>(346,744)</u>	<u>(301,970)</u>
Net change in total OPEB liability	(379,079)	(120,922)	(488,045)	(227,824)	211,950
Total OPEB liability, beginning	<u>1,941,167</u>	<u>2,062,089</u>	<u>2,550,134</u>	<u>2,777,958</u>	<u>2,566,008</u>
Total OPEB liability, ending	<u>\$ 1,562,088</u>	<u>\$ 1,941,167</u>	<u>\$ 2,062,089</u>	<u>\$ 2,550,134</u>	<u>\$ 2,777,958</u>
Covered employee payroll	<u>\$ 28,072,437</u>	<u>\$ 29,647,554</u>	<u>\$ 29,696,352</u>	<u>\$ 29,861,317</u>	<u>\$ 28,913,231</u>
Total OPEB liability as a percentage of covered employee payroll	5.56%	6.55%	6.94%	8.54%	9.61%

Notes to schedule

2022 Changes of assumptions: The discount rate was changed from 2.16% at the beginning of the year to 3.54% at the end of the year. This resulted in a decrease in costs of \$ 234,367.

2021 Changes of assumptions : The discount rate was changed from 2.21% at the beginning of the year to 2.16% at the end of the year. This resulted in an increase of costs of \$ 3,636.

2020 Changes of assumptions : The discount rate was changed from 3.50% at the beginning of the year to 2.21% at the end of the year. This resulted in an increase of costs of \$ 120,457

2019 Changes of assumptions : The discount rate was changed from 3.87% at the beginning of the year to 3.50% at the end of the year. This resulted in a increase of costs of \$ 43,662.

2018 Changes of assumptions : The discount rate was changed from 3.58% at the beginning of the year to 3.87% at the end of the year. This resulted in a increase of costs of \$ 43,662.

2018 was the City's first year implementing GASB Statement No. 75 for the OPEB liability. This schedule will become a ten year schedule, as information becomes available, in accordance with GASB Statement No. 75 requirements.

There are no assets accumulated in a trust that meets the criteria of the GASB codification to pay related benefits for the OPEB plan.

City of Topeka, Kansas

Required Supplementary Information (Continued) Schedule of the City's Proportionate Share of the Net Position Liability - KPERS

	Local 12/31/2022	Police and Firemen 12/31/2022	Local 12/31/2021	Police and Firemen 12/31/2021	Local 12/31/2020	Police and Firemen 12/31/2020	Local 12/31/2019	Police and Firemen 12/31/2019
City's proportion of the net position liability	1.472%	6.876%	1.584%	6.882%	1.725%	7.081%	1.731%	7.158%
City's proportionate share of the net pension liability	\$ 29,258,486	\$ 99,169,938	\$ 19,001,558	\$ 65,666,704	\$ 29,900,608	\$ 87,312,373	\$ 24,199,652	\$ 72,443,603
City's covered payroll	\$ 28,511,655	\$ 40,701,355	\$ 30,947,582	\$ 40,119,003	\$ 31,804,427	\$ 38,896,587	\$ 31,287,593	\$ 38,270,126
City's proportionate share of the net position liability as a percentage of its employee payroll	102.62%	243.65%	61.40%	163.68%	94.01%	224.47%	77.35%	189.30%
Plan fiduciary net position as a percentage of the total pension liability	70.66%	66.12%	81.14%	76.09%	70.77%	66.81%	75.02%	71.22%
	Local 12/31/2018	Police and Firemen 12/31/2018	Local 12/31/2017	Police and Firemen 12/31/2017	Local 12/31/2016	Police and Firemen 12/31/2016	Local 12/31/2015	Police and Firemen 12/31/2015
City's proportion of the net position liability	1.72%	7.27%	1.65%	7.43%	1.63%	7.85%	1.66%	8.01%
City's proportionate share of the net pension liability	\$ 23,985,147	\$ 69,985,422	\$ 23,855,151	\$ 69,704,423	\$ 25,127,903	\$ 72,935,093	\$ 21,732,588	\$ 58,178,917
City's covered payroll	\$ 29,714,446	\$ 36,819,385	\$ 28,183,553	\$ 37,083,948	\$ 27,574,365	\$ 36,914,198	\$ 27,750,977	\$ 36,381,311
City's proportionate share of the net position liability as a percentage of its covered payroll	80.72%	190.08%	84.64%	187.96%	91.13%	197.58%	78.31%	159.91%
Plan fiduciary net position as a percentage of the total pension liability	74.22%	71.53%	72.15%	70.99%	68.55%	69.30%	71.98%	74.60%

The amounts presented for each fiscal year were determined as of December 31. Data became available with the inception of GASB 68 during the fiscal year 2015, therefore, 10 years of data is unavailable.

City of Topeka, Kansas

Required Supplementary Information (Continued) Schedule of the City's Contributions - KPERS

	Local 12/31/2022	Police and Firemen 12/31/2022	Local 12/31/2021	Police and Firemen 12/31/2021	Local 12/31/2020	Police and Firemen 12/31/2020	Local 12/31/2019	Police and Firemen 12/31/2019
Contractually required contribution	\$ 2,537,602	\$ 9,357,470	\$ 2,618,987	\$ 9,004,648	\$ 2,764,384	\$ 8,734,818	\$ 2,814,028	\$ 8,576,591
Contributions in relation to the contractually required contribution	2,537,602	9,357,470	2,618,987	9,004,648	2,764,384	8,734,818	2,814,028	8,576,591
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 28,512,388	\$ 40,702,359	\$ 29,526,347	\$ 39,494,068	\$ 32,106,672	\$ 29,861,352	\$ 31,653,863	\$ 38,755,496
Contributions as a percentage of covered payroll	8.90%	22.99%	8.87%	22.80%	8.61%	29.25%	8.89%	22.13%
	Local 12/31/2018	Police and Firemen 12/31/2018	Local 12/31/2017	Police and Firemen 12/31/2017	Local 12/31/2016	Police and Firemen 12/31/2016	Local 12/31/2015	Police and Firemen 12/31/2015
Contractually required contribution	\$ 2,593,128	\$ 7,540,599	\$ 2,513,838	\$ 7,006,729	\$ 2,587,251	\$ 7,572,539	\$ 2,614,051	\$ 7,884,872
Contributions in relation to the contractually required contribution	2,593,128	7,540,599	2,513,838	7,006,729	2,587,251	7,572,539	2,614,051	7,884,872
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 30,907,339	\$ 37,534,087	\$ 29,714,446	\$ 36,819,385	\$ 28,183,553	\$ 37,083,948	\$ 27,574,365	\$ 36,914,198
Contributions as a percentage of covered payroll	8.39%	20.09%	8.46%	19.03%	9.18%	20.42%	9.48%	21.36%

Data became available with the inception of GASB 68 during fiscal year 2015. Therefore, 10 years of data is unavailable.

City of Topeka, Kansas

Kansas Public Employees Retirement System (KPERS) Notes to Required Supplementary Information

Actuarial methods and assumptions used to determine the actuarially determined contributions:

The following actuarial methods and assumptions were used in the December 31, 2021 valuation to determine the actuarially determined contribution.

Valuation timing	December 31, 2021
Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	12 - 25 years (layered bases)
Asset valuation method	5-year smoothed value
Inflation	2.75%
Salary increases including inflation	Police and firemen 3.50% to 12.00%, including price inflation Local, 3.50% to 11.50%, including price inflation
Long-term rate of return	7.00%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The RP-2015 mortality tables with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using scale MP-2017.

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

Nonmajor Governmental Funds
Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes.

Fund Name	Statutory or Other Authority	Purpose
Downtown Improvement District	Topeka Ordinance #196985	Accounts for assessments levied against tenants within the downtown business improvement district to provide for improvements and promotion of the downtown business area.
Court Technology Fund	Topeka Ordinance #19502	Adds a court fee to existing mandatory court costs and fees for upgrading the court's electronic records and payment systems.
Special Alcohol Program	K.S.A. 79-41a04	Accountability and use of one-third of City's distributable portion of special tax on sales of alcoholic beverages in private clubs. The resources of this fund may be used only for services or programs for prevention, education or treatment of alcohol or drug abuse.
Alcohol & Drug Safety	K.S.A. 8-1008	Fees are collected by Municipal Court on diversions of criminal proceedings to provide drug and alcohol evaluations and appropriate referrals to include an internal Alcohol Information School by certified counselors, as well as case management ensuring both the needs of the client and Municipal Court are met.
Park Land Acquisition	Administrative Topeka Ordinance #17226/18065	Reserves funds transferred from City departments and contributed by other entities for future land acquisitions for park improvements and developments.
Special Street Repairs	KSA 79-3401	This fund accounts for intergovernmental allocations and expenditures for repair, minor reconstruction, alteration, and maintenance – including snow removal and sweeping – of all streets and thoroughfares.
Sales Tax Street Repairs	K.S.A 12-1,118 and Ordinance #19866	This fund provides funding through taxes for costs of maintenance and improvements to existing City streets, curbs, gutters, sidewalks, alleys and street lighting.
Law Enforcement	K.S.A. 13-14-a02, 60-4100, 74-5607 Topeka City Code Section 106:227-229 Topeka Ordinance #17796	This fund was established for collecting revenues through means of donations, federal monies, warrant fees, Municipal Court fees and license fees in order to subsidize crime prevention activities including training, canine and office equipment and crime prevention programs.
Special Liability Expense	K.S.A. 75-6110	Provides resources from a property tax levy to pay costs of defending the City and its officers and employees against tort or civil rights claims and to pay judgments or settlements resulting from such claims.
Transient Guest Tax	K.S.A. 12-1697 Resolution #4045 Charter Ordinance #69 (Topeka)	Accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals. Used for promotion of conventions and tourism in Topeka.

(Continued)

**Nonmajor Governmental Funds
Special Revenue Funds (Continued)**

Fund Name	Statutory or Other Authority	Purpose
Retirement Reserve	Administrative Action Code 3.25.010 (City)	Provides funding for and absorbs those accrued sick leave, vacation and other related costs of City employees upon their retirement.
KP&F Equalization	Administrative Action Ordinance #18269 & #18290 Resolution 7487 (Topeka)	Provides funding for retirement of the KP&F liabilities and a reserve fund for any future 15% excess contribution liabilities.
Neighborhood Revitalization	Administrative Action Ordinance #18222 (Topeka)	Provides funding for the redevelopment of designated revitalization areas and dilapidated structures.
Historic Asset Tourism	Administrative Action Ordinance #17238 (Topeka)	Provides funding for acquisition, rehabilitation and preservation of historic landmarks or historic resources located within the City.
Community Improvement Districts	K.S.A. 12-6a26 & K.S.A. 12-771	Provides the use of public financing to fund projects within a prescribed district to strengthen economic development and employment opportunities, enhance tourism or upgrade older real estate through redevelopment and rehabilitation.
Tourism Business Improvement District	Administrative Action Ordinance #20064 (Topeka)	The Tourism Business Improvement District fund provides for a \$1 per night per room tax on hotels in the City that will be provided to the Topeka Lodging Association to provide supplemental funding for the design and administration of the Downtown Topeka Plaza.
TIF College	K.S.A. 12-1770A & Topeka Ordinance #18566	This fund was established to monitor the amount of property and sales taxes received for tax increment financing districts created for redevelopment of blighted areas.
Donations & Gifts	Administrative	Established to house donations and gifts for departments in the General Fund.
Governmental & Miscellaneous Grants	Public Law 93-838 City Code Chapter 42 Contracts (Various Grant)	Accounts for the receipts and expenditures of proceeds provided by various governmental departments for Community Development Block grant Programs, various other grants related to health and social service programs, and law enforcement programs. Other grants included are miscellaneous grants from all sources to provide for things such as community clean up, recreational equipment and public safety.
Law Enforcement Trust	K.S.A. 28-172a; K.S.A. 13-14a02, K.S.A. 60-4100, K.S.A. 74-5607	Accounts for federal and state seized monies held by the City until the funds can be dispersed to appropriate parties.
Opioid Settlement	Administrative Action Resolution #9277	Accounts for the revenues and expenditures for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse the City for previous expenses related to substance abuse mitigation.

(Continued)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds)

Fund Name	Purpose
Capital Projects	This fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
Developer Projects	This fund was established to house the expenditures of projects that are funded by developers of the community.

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022

Special Revenue Funds					
	Downtown Improvement District	Court Technology Fund	Special Alcohol Program	Alcohol & Drug Safety	
Assets					
Cash and investments in Treasurer's Fund	\$ 94,749	\$ 258,004	\$ 143,554	\$ 108,821	
Receivables (net of allowance for uncollectibles):					
Accounts receivable	20,858	-	-	-	
Taxes receivable	-	-	-	-	
Interest receivable	-	-	-	-	
Due from other funds	-	-	-	-	
Due from other governments	-	-	-	-	
 Total assets	 \$ 115,607	 \$ 258,004	 \$ 143,554	 \$ 108,821	
Liabilities					
Accounts and contracts payable	\$ -	\$ -	\$ 95,568	\$ 275	
Salaries and wages payable	-	-	-	1,963	
Accrued interest	-	-	-	-	
Due to other funds	-	-	-	262	
Temporary notes payable	-	-	-	-	
 Total liabilities	 -	 -	 95,568	 2,500	
Deferred Inflows of Resources					
Unavailable revenues - property taxes	-	-	-	-	
Unavailable revenues - other	-	-	-	-	
 Total deferred inflows of resources	 -	 -	 -	 -	
Fund Balances					
Restricted	-	-	47,986	106,321	
Committed	115,607	258,004	-	-	
Unassigned (deficit)	-	-	-	-	
 Total fund balances (deficits)	 115,607	 258,004	 47,986	 106,321	
 Total liabilities, deferred inflows of resources and fund balances (deficits)	 \$ 115,607	 \$ 258,004	 \$ 143,554	 \$ 108,821	

(Continued)

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

	Special Revenue Funds			
	Park Land Acquisition	Special Street Repairs	Sales Tax Street Repairs	Law Enforcement
Assets				
Cash and investments in Treasurer's Fund	\$ 4,728	\$ 3,269,867	\$ 32,514,326	\$ 1,829,639
Receivables (net of allowance for uncollectibles):				
Accounts receivable	-	-	-	-
Taxes receivable	-	-	3,483,644	-
Interest receivable	-	8,876	102,281	1,045
Due from other funds	-	-	-	-
Due from other governments	-	878,329	-	-
Total assets	\$ 4,728	\$ 4,157,072	\$ 36,100,251	\$ 1,830,684
Liabilities				
Accounts and contracts payable	\$ 2,082	\$ 25,415	\$ 2,774,395	\$ 29,000
Salaries and wages payable	-	76,534	2,847	-
Accrued interest	-	-	-	-
Due to other funds	-	12,146	430	-
Temporary notes payable	-	-	-	-
Total liabilities	2,082	114,095	2,777,672	29,000
Deferred Inflows of Resources				
Unavailable revenues - property taxes	-	-	-	-
Unavailable revenues - other	-	-	-	41,860
Total deferred inflows of resources	-	-	-	41,860
Fund Balances				
Restricted	-	4,042,977	33,322,579	1,759,824
Committed	2,646	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	2,646	4,042,977	33,322,579	1,759,824
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 4,728	\$ 4,157,072	\$ 36,100,251	\$ 1,830,684

(Continued)

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

	Special Revenue Funds			
	Special Liability Expense	Transient Guest Tax	Retirement Reserve	KP&F Equalization
Assets				
Cash and investments in Treasurer's Fund	\$ 3,100,467	\$ 330,939	\$ 3,726,119	\$ -
Receivables (net of allowance for uncollectibles):				
Accounts receivable	-	-	-	-
Taxes receivable	1,020,938	-	-	-
Interest receivable	7,873	-	13,396	229
Due from other funds	-	-	39,890	-
Due from other governments	-	736,269	-	-
Total assets	\$ 4,129,278	\$ 1,067,208	\$ 3,779,405	\$ 229
Liabilities				
Accounts and contracts payable	\$ 267	\$ 549,060	\$ -	\$ -
Salaries and wages payable	11,252	-	74,384	-
Accrued interest	-	-	-	-
Due to other funds	1,696	52,591	3,273	229
Temporary notes payable	-	-	-	-
Total liabilities	13,215	601,651	77,657	229
Deferred Inflows of Resources				
Unavailable revenues - property taxes	1,020,938	-	-	-
Unavailable revenues - other	-	-	-	-
Total deferred inflows of resources	1,020,938	-	-	-
Fund Balances				
Restricted	3,095,125	465,557	3,701,748	-
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	3,095,125	465,557	3,701,748	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 4,129,278	\$ 1,067,208	\$ 3,779,405	\$ 229

(Continued)

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

		Special Revenue Funds			
		Neighborhood Revitalization	Historic Asset Tourism	Community Improvement Districts	Tourism Business Improvement District
Assets					
Cash and investments in Treasurer's Fund	\$ -	\$ 29,711	\$ 417,582	\$ 33,139	
Receivables (net of allowance for uncollectibles):					
Accounts receivable	-	-	-	-	
Taxes receivable	-	-	302,156	30,760	
Interest receivable	-	-	-	-	
Due from other funds	-	-	-	-	
Due from other governments	-	-	-	-	
Total assets	\$ -	\$ 29,711	\$ 719,738	\$ 63,899	
Liabilities					
Accounts and contracts payable	\$ -	\$ -	\$ 945,818	\$ 59,746	
Salaries and wages payable	-	-	-	-	
Accrued interest	-	-	-	-	
Due to other funds	-	-	-	-	
Temporary notes payable	-	-	-	-	
Total liabilities	-	-	945,818	59,746	
Deferred Inflows of Resources					
Unavailable revenues - property taxes	-	-	-	-	
Unavailable revenues - other	-	-	-	-	
Total deferred inflows of resources	-	-	-	-	
Fund Balances					
Restricted	-	-	-	-	
Committed	-	29,711	-	4,153	
Unassigned (deficit)	-	-	(226,080)	-	
Total fund balances (deficits)	-	29,711	(226,080)	4,153	
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ -	\$ 29,711	\$ 719,738	\$ 63,899	

(Continued)

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

	Special Revenue Funds			
	TIF College	Donations & Gifts	Governmental & Miscellaneous Grants	Law Enforcement Trust
Assets				
Cash and investments in Treasurer's Fund	\$ -	\$ 750,000	\$ -	\$ 1,068,879
Receivables (net of allowance for uncollectibles):				
Accounts receivable	-	-	451,012	-
Taxes receivable	-	-	-	-
Interest receivable	-	-	-	3,539
Due from other funds	-	-	-	-
Due from other governments	-	-	922,425	-
Total assets	\$ -	\$ 750,000	\$ 1,373,437	\$ 1,072,418
Liabilities				
Accounts and contracts payable	\$ -	\$ -	\$ 391,788	\$ 1,067,955
Salaries and wages payable	-	-	(11)	-
Accrued interest	-	-	-	-
Due to other funds	-	-	656,082	-
Temporary notes payable	-	-	-	-
Total liabilities	-	-	1,047,859	1,067,955
Deferred Inflows of Resources				
Unavailable revenues - property taxes	-	-	-	-
Unavailable revenues - other	-	-	126,636	-
Total deferred inflows of resources	-	-	126,636	-
Fund Balances				
Restricted	-	750,000	198,942	-
Committed	-	-	-	4,463
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	-	750,000	198,942	4,463
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ -	\$ 750,000	\$ 1,373,437	\$ 1,072,418

(Continued)

CITY OF TOPEKA, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

	Special Revenue Funds		Capital Projects Funds		Total Nonmajor Governmental Funds	
	Opiod Settlement Fund					
		Capital Projects	Developer Projects			
Assets						
Cash and investments in Treasurer's Fund	\$ 29,061	\$ 33,621,585	\$ -	\$ 81,331,170		
Receivables (net of allowance for uncollectibles):						
Accounts receivable	-	-	519	472,389		
Taxes receivable	-	-	-	4,837,498		
Interest receivable	74	5,390	-	142,703		
Due from other funds	-	-	-	39,890		
Due from other governments	-	-	-	2,537,023		
Total assets	\$ 29,135	\$ 33,626,975	\$ 519	\$ 89,360,673		
Liabilities						
Accounts and contracts payable	\$ 550	\$ 511,027	\$ -	\$ 6,452,946		
Salaries and wages payable	-	-	-	166,969		
Accrued interest	-	77,409	-	77,409		
Due to other funds	-	-	179,436	906,145		
Temporary notes payable	-	5,325,871	-	5,325,871		
Total liabilities	550	5,914,307	179,436	12,929,340		
Deferred Inflows of Resources						
Unavailable revenues - property taxes	-	-	-	1,020,938		
Unavailable revenues - other	-	-	-	168,496		
Total deferred inflows of resources	-	-	-	1,189,434		
Fund Balances						
Restricted	-	27,712,668	-	75,203,727		
Committed	28,585	-	-	443,169		
Unassigned (deficit)	-	-	(178,917)	(404,997)		
Total fund balances (deficits)	28,585	27,712,668	(178,917)	75,241,899		
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 29,135	\$ 33,626,975	\$ 519	\$ 89,360,673		

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	Special Revenue Funds			
	Downtown Improvement District	Court Technology Fund	Special Alcohol Program	Alcohol & Drug Safety
Revenues:				
Taxes and assessments	\$ 196,501	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	688,856	-
Fees for services	-	-	-	-
Fines and forfeitures	-	27,907	-	27,581
Interest from investments	-	-	-	-
Miscellaneous	<u>(13,403)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	183,098	27,907	688,856	27,581
Expenditures:				
Current:				
General government	215,312	40,817	-	103,722
Public safety	-	-	-	-
Public works	-	-	-	75
Parks and recreation	-	-	-	-
Economic development	-	-	-	-
Housing & neighborhood development	-	-	-	-
Social services	-	-	659,892	-
Capital outlay	-	-	-	-
Debt service:				
Interest and fiscal costs	-	-	-	-
Issuance costs	-	-	-	-
Total expenditures	215,312	40,817	659,892	103,797
Excess (deficiency) of revenues over (under) expenditures	(32,214)	(12,910)	28,964	(76,216)
Other financing sources (uses)				
Issuance of bonds	-	-	-	-
Issuance of debt premium	-	-	-	-
Issuance of leases as lessee	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances (deficit)	(32,214)	(12,910)	28,964	(76,216)
Fund balances (deficit), beginning of year	147,821	270,914	19,022	182,537
Prior period adjustments	-	-	-	-
Fund balances (deficit), beginning of year, restated	147,821	270,914	19,022	182,537
Fund balances (deficit), end of year	\$ 115,607	\$ 258,004	\$ 47,986	\$ 106,321

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
(Continued)

For the Year Ended December 31, 2022

	Special Revenue Funds			
	Park Land Acquisition	Special Street Repairs	Sales Tax Street Repairs	Law Enforcement
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ 18,811,505	\$ -
Licenses and permits	16,046	-	-	14,500
Intergovernmental	-	5,445,117	-	256
Fees for services	-	-	-	-
Fines and forfeitures	-	-	-	119,884
Interest from investments	-	26,354	(17,429)	9,332
Miscellaneous	-	721	23,789	286,721
Total revenues	16,046	5,472,192	18,817,865	430,693
Expenditures:				
Current:				
General government	-	181,355	-	-
Public safety	-	-	-	342,126
Public works	-	5,000,979	9,005,312	-
Parks and recreation	11,393	-	-	-
Economic development	-	-	-	-
Housing & neighborhood development	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	(19,258)	102,486
Debt service:				
Interest and fiscal costs	-	-	-	-
Issuance costs	-	-	-	-
Total expenditures	11,393	5,182,334	8,986,054	444,612
Excess (deficiency) of revenues over (under) expenditures	4,653	289,858	9,831,811	(13,919)
Other financing sources (uses)				
Issuance of bonds	-	-	-	-
Issuance of debt premium	-	-	-	-
Issuance of leases as lessee	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of general capital assets	-	44,062	-	101,525
Total other financing sources (uses)	-	44,062	-	101,525
Net change in fund balances (deficit)	4,653	333,920	9,831,811	87,606
Fund balances (deficit), beginning of year	(2,007)	3,709,057	23,490,768	1,672,218
Prior period adjustments	-	-	-	-
Fund balances (deficit), beginning of year, restated	(2,007)	3,709,057	23,490,768	1,672,218
Fund balances (deficit), end of year	\$ 2,646	\$ 4,042,977	\$ 33,322,579	\$ 1,759,824

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
(Continued)

For the Year Ended December 31, 2022

	Special Revenue Funds			
	Special Liability Expense	Transient Guest Tax	Retirement Reserve	KP&F Equalization
Revenues:				
Taxes and assessments	\$ 895,080	\$ 2,839,597	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Fees for services	-	-	1,875,439	-
Fines and forfeitures	-	-	-	-
Interest from investments	24,164	-	(800)	246
Miscellaneous	1,125	-	-	-
Total revenues	920,369	2,839,597	1,874,639	246
Expenditures:				
Current:				
General government	719,793	2,444,783	1,552,019	-
Public safety	-	-	-	141,115
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Economic development	-	-	-	-
Housing & neighborhood development	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest and fiscal costs	-	-	-	-
Issuance costs	-	-	-	-
Total expenditures	719,793	2,444,783	1,552,019	141,115
Excess (deficiency) of revenues over (under) expenditures	200,576	394,814	322,620	(140,869)
Other financing sources (uses)				
Issuance of bonds	-	-	-	-
Issuance of debt premium	-	-	-	-
Issuance of leases as lessee	-	-	-	-
Transfers in	-	-	-	30,689
Transfers out	-	(198,053)	(30,689)	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	-	(198,053)	(30,689)	30,689
Net change in fund balances (deficit)	200,576	196,761	291,931	(110,180)
Fund balances (deficit), beginning of year	2,894,549	268,796	3,409,817	110,180
Prior period adjustments	-	-	-	-
Fund balances (deficit), beginning of year, restated	2,894,549	268,796	3,409,817	110,180
Fund balances (deficit), end of year	\$ 3,095,125	\$ 465,557	\$ 3,701,748	\$ -

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
(Continued)
For the Year Ended December 31, 2022

	Special Revenue Funds			
	Neighborhood Revitalization	Historic Asset Tourism	Community Improvement Districts	Tourism Business Improvement District
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ 2,083,351	\$ 400,680
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Fees for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest from investments	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	2,083,351	400,680
Expenditures:				
Current:				
General government	-	-	-	3,453
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Economic development	-	-	2,380,461	395,380
Housing & neighborhood development	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest and fiscal costs	-	-	-	-
Issuance costs	-	-	-	-
Total expenditures	-	-	2,380,461	398,833
Excess (deficiency) of revenues over (under) expenditures	-	-	(297,110)	1,847
Other financing sources (uses)				
Issuance of bonds	-	-	-	-
Issuance of debt premium	-	-	-	-
Issuance of leases as lessee	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(241,931)	-	-	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	(241,931)	-	-	-
Net change in fund balances (deficit)	(241,931)	-	(297,110)	1,847
Fund balances (deficit), beginning of year	241,931	29,711	71,030	2,306
Prior period adjustments	-	-	-	-
Fund balances (deficit), beginning of year, restated	241,931	29,711	71,030	2,306
Fund balances (deficit), end of year	\$ -	\$ 29,711	\$ (226,080)	\$ 4,153

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
(Continued)

For the Year Ended December 31, 2022

	Special Revenue Funds			
	TIF College	Donations & Gifts	Governmental & Miscellaneous Grants	Law Enforcement Trust
Revenues:				
Taxes and assessments	\$ 407,252	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	6,478,154	-
Fees for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest from investments	-	-	-	4,082
Miscellaneous	-	-	95,577	-
Total revenues	407,252	-	6,573,731	4,082
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	1,028,330	-
Public works	-	-	(26)	-
Parks and recreation	-	-	-	-
Economic development	-	-	-	-
Housing & neighborhood development	-	-	5,606,528	-
Social services	-	-	-	-
Capital outlay	-	-	41,601	-
Debt service:				
Interest and fiscal costs	-	-	4,857	-
Issuance costs	-	-	-	-
Total expenditures	-	-	6,681,290	-
Excess (deficiency) of revenues over (under) expenditures	407,252	-	(107,559)	4,082
Other financing sources (uses)				
Issuance of bonds	-	-	-	-
Issuance of debt premium	-	-	-	-
Issuance of leases as lessee	-	-	23,615	-
Transfers in	-	498,191	-	-
Transfers out	(406,896)	-	-	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	(406,896)	498,191	23,615	-
Net change in fund balances (deficit)	356	498,191	(83,944)	4,082
Fund balances (deficit), beginning of year	(356)	251,809	(1,068,849)	381
Prior period adjustments	-	-	1,351,735	-
Fund balances (deficit), beginning of year, restated	(356)	251,809	282,886	381
Fund balances (deficit), end of year	\$ -	\$ 750,000	\$ 198,942	\$ 4,463

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
FUND BALANCES-NONMAJOR GOVERNMENTAL FUNDS
(Continued)

For the Year Ended December 31, 2022

	Special Revenue Funds		Capital Projects Funds		Total Nonmajor Governmental Funds	
	Opioid Settlement Fund					
		Capital Projects	Developer Projects			
Revenues:						
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ 25,633,966	
Licenses and permits	-	-	-	-	30,546	
Intergovernmental	30,610	1,608,446	-	-	14,251,439	
Fees for services	-	-	-	-	1,875,439	
Fines and forfeitures	-	-	-	-	175,372	
Interest from investments	175	28,661	-	-	74,785	
Miscellaneous	-	-	(653)	-	393,877	
Total revenues	30,785	1,637,107	(653)	-	42,435,424	
Expenditures:						
Current:						
General government	-	163,183	-	-	5,424,437	
Public safety	2,200	490	-	-	1,514,261	
Public works	-	79,379	-	-	14,085,719	
Parks and recreation	-	-	-	-	11,393	
Economic development	-	-	-	-	2,775,841	
Housing & neighborhood development	-	-	-	-	5,606,528	
Social services	-	-	-	-	659,892	
Capital outlay	-	16,455,462	-	-	16,580,291	
Debt service:						
Interest and fiscal costs	-	28,142	-	-	32,999	
Issuance costs	-	307,724	-	-	307,724	
Total expenditures	2,200	17,034,380	-	-	46,999,085	
Excess (deficiency) of revenues over (under) expenditures	28,585	(15,397,273)	(653)	-	(4,563,661)	
Other financing sources (uses)						
Issuance of bonds	-	16,715,000	-	-	16,715,000	
Issuance of debt premium	-	486,206	-	-	486,206	
Issuance of leases as lessee	-	-	-	-	23,615	
Transfers in	-	9,987,478	-	-	10,516,358	
Transfers out	-	(573,513)	-	-	(1,451,082)	
Sale of general capital assets	-	-	-	-	145,587	
Total other financing sources (uses)	-	26,615,171	-	-	26,435,684	
Net change in fund balances (deficit)	28,585	11,217,898	(653)	-	21,872,023	
Fund balances (deficit), beginning of year	-	16,494,770	(178,264)	-	52,018,141	
Prior period adjustments	-	-	-	-	1,351,735	
Fund balances (deficit), beginning of year, restated	-	16,494,770	(178,264)	-	53,369,876	
Fund balances (deficit), end of year	\$ 28,585	\$ 27,712,668	\$ (178,917)	\$ 75,241,899		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
DOWNTOWN IMPROVEMENT DISTRICT FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes and assessments	\$ 196,501	\$ 215,000	\$ 215,000	\$ (18,499)
Interest from investments	(13,403)	18,000	18,000	(31,403)
Total revenues	<u>183,098</u>	<u>233,000</u>	<u>233,000</u>	<u>(49,902)</u>
Expenditures:				
General government	215,312	209,000	209,000	6,312
Contingency	-	279,235	279,235	(279,235)
Total expenditures	<u>215,312</u>	<u>488,235</u>	<u>488,235</u>	<u>(272,923)</u>
Excess (deficiency) of revenues over (under) expenditures	(32,214)	<u>\$ (255,235)</u>	<u>\$ (255,235)</u>	<u>\$ 223,021</u>
Budgetary fund balance, January 1		<u>147,821</u>		
Budgetary fund balance, December 31		115,607		
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP fund balance, December 31		<u>\$ 115,607</u>		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
COURT TECHNOLOGY FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Fines and forfeitures	\$ 27,907	\$ 45,000	\$ 45,000	\$ (17,093)
Expenditures:				
General government	40,817	89,500	89,500	(48,683)
Contingency	-	225,389	225,389	(225,389)
Total expenditures	<u>40,817</u>	<u>314,889</u>	<u>314,889</u>	<u>(274,072)</u>
Excess (deficiency) of revenues over (under) expenditures	(12,910)	<u>\$ (269,889)</u>	<u>\$ (269,889)</u>	<u>\$ 256,979</u>
Budgetary fund balance, January 1	<u>270,914</u>			
Budgetary fund balance, December 31	258,004			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP fund balance, December 31	<u>\$ 258,004</u>			

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
SPECIAL ALCOHOL PROGRAM FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues, intergovernmental	\$ 688,856	\$ 600,000	\$ 600,000	\$ 88,856
Expenditures, social services	659,892	616,942	616,942	42,950
Excess (deficiency) of revenues over (under) expenditures	28,964	<u>\$ (16,942)</u>	<u>\$ (16,942)</u>	<u>\$ 45,906</u>
Budgetary fund balance, January 1		<u>19,022</u>		
Budgetary fund balance, December 31		47,986		
Reconciliation to GAAP Encumbrances		-		
GAAP fund balance, December 31		<u>\$ 47,986</u>		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
ALCOHOL AND DRUG SAFETY FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues, fines and forfeitures	\$ 27,581	\$ 35,000	\$ 35,000	\$ (7,419)
Expenditures:				
General government	103,797	103,870	103,870	(73)
Contingency	-	63,696	63,696	(63,696)
Total expenditures	<u>103,797</u>	<u>167,566</u>	<u>167,566</u>	<u>(63,769)</u>
Excess (deficiency) of revenues over (under) expenditures	(76,216)	\$ (132,566)	\$ (132,566)	\$ 56,350
Budgetary fund balance, January 1		<u>182,537</u>		
Budgetary fund balance, December 31		106,321		
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP fund balance, December 31		<u>\$ 106,321</u>		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
SPECIAL STREET REPAIRS FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Intergovernmental	\$ 5,445,117	\$ 5,113,010	\$ 5,113,010	\$ 332,107
Interest from investments	26,354	-	-	26,354
Fees for services	-	205,200	205,200	(205,200)
Miscellaneous	721	79,100	79,100	(78,379)
Total revenues	<u>5,472,192</u>	<u>5,397,310</u>	<u>5,397,310</u>	<u>74,882</u>
Expenditures, public works	<u>5,182,334</u>	<u>6,600,716</u>	<u>6,600,716</u>	<u>(1,418,382)</u>
Excess (deficiency) of revenues over (under) expenditures	289,858	(1,203,406)	(1,203,406)	1,493,264
Other financing sources (uses), sale of general capital assets	<u>44,062</u>	<u>-</u>	<u>-</u>	<u>44,062</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other (uses)	333,920	<u>\$ (1,203,406)</u>	<u>\$ (1,203,406)</u>	<u>\$ 1,537,326</u>
Budgetary fund balance, January 1	<u>3,709,057</u>			
Budgetary fund balance, December 31	4,042,977			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP fund balance, December 31	<u>\$ 4,042,977</u>			

See notes to the basic financial statements.

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
SALES TAX - STREET REPAIRS FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes and service assessments	\$ 18,811,505	\$ 15,500,000	\$ 15,500,000	\$ 3,311,505
Interest from investments	(17,429)	175,000	175,000	(192,429)
Miscellaneous	23,789	30,000	30,000	(6,211)
Total revenues	<u>18,817,865</u>	<u>15,705,000</u>	<u>15,705,000</u>	<u>3,112,865</u>
Expenditures:				
Public works	8,986,054	14,052,727	14,052,727	(5,066,673)
Contingency	-	17,904,992	17,904,992	(17,904,992)
Total expenditures	<u>8,986,054</u>	<u>31,957,719</u>	<u>31,957,719</u>	<u>(22,971,665)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 9,831,811	<u>\$ (16,252,719)</u>	<u>\$ (16,252,719)</u>	<u>\$ 26,084,530</u>
Budgetary fund balance, January 1		<u>23,490,768</u>		
Budgetary fund balance, December 31		<u>33,322,579</u>		
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP Fund Balance, December 31		<u>\$ 33,322,579</u>		

See notes to the basic financial statements.

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
LAW ENFORCEMENT FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Intergovernmental	\$ 256	\$ 3,000	\$ 3,000	\$ (2,744)
Fines and forfeitures	119,884	160,000	160,000	(40,116)
Licenses and permits	14,500	15,000	15,000	(500)
Interest from investments	9,332	33,000	33,000	(23,668)
Miscellaneous	388,246	61,500	61,500	326,746
Total revenues	<u>532,218</u>	<u>272,500</u>	<u>272,500</u>	<u>259,718</u>
Expenditures:				
Public safety	444,612	550,000	550,000	(105,388)
Contingency	-	1,001,684	1,001,684	(1,001,684)
Total expenditures	<u>444,612</u>	<u>1,551,684</u>	<u>1,551,684</u>	<u>(1,107,072)</u>
Excess (deficiency) of revenues over (under) expenditures	87,606	<u>\$ (1,279,184)</u>	<u>\$ (1,279,184)</u>	<u>\$ 1,366,790</u>
Budgetary fund balance, January 1		<u>1,672,218</u>		
Budgetary fund balance, December 31		1,759,824		
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP fund balance, December 31		<u>\$ 1,759,824</u>		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
SPECIAL LIABILITY EXPENSE FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes and assessments	\$ 891,283	\$ 875,293	\$ 875,293	\$ 15,990
PILOTs	3,797	1,000	1,000	2,797
Miscellaneous	1,125	2,000	2,000	(875)
Interest from investments	24,164	-	-	24,164
Total revenues	<u>920,369</u>	<u>878,293</u>	<u>878,293</u>	<u>42,076</u>
Expenditures:				
General government	719,793	1,271,852	1,271,852	(552,059)
Contingency	-	1,817,824	1,817,824	(1,817,824)
Total expenditures	<u>719,793</u>	<u>3,089,676</u>	<u>3,089,676</u>	<u>(2,369,883)</u>
Excess (deficiency) of revenues over (under) expenditures	200,576	<u>\$ (2,211,383)</u>	<u>\$ (2,211,383)</u>	<u>\$ 2,411,959</u>
Budgetary fund balance, January 1	<u>2,894,549</u>			
Budgetary fund balance, December 31	3,095,125			
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP fund balance, December 31	<u>\$ 3,095,125</u>			

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
TRANSIENT GUEST TAX FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues, taxes and assessments	\$ 2,839,597	\$ 3,330,584	\$ 3,330,584	\$ (490,987)
Expenditures:				
General government	330,547	66,430	66,430	264,117
Grants other agencies	2,114,236	2,044,887	2,044,887	69,349
Contingency	-	1,268,939	1,268,939	(1,268,939)
Total expenditures	2,444,783	3,380,256	3,380,256	(935,473)
Excess (deficiency) of revenues over (under) expenditures	394,814	(49,672)	(49,672)	444,486
Other financing sources (uses), transfers (out)	(198,053)	(184,656)	(184,656)	(13,397)
Excess (deficiency) of revenues and other sources over (under) expenditures and other (uses)	196,761	\$ (234,328)	\$ (234,328)	\$ 431,089
Budgetary fund balance, January 1		268,796		
Budgetary fund balance, December 31		465,557		
Reconciliation to GAAP				
Encumbrances		-		
GAAP fund balance, December 31		\$ 465,557		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
RETIREMENT RESERVE FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Fees for service	\$ 1,875,439	\$ 1,950,000	\$ 1,950,000	\$ (74,561)
Interest from investments	(800)	35,000	35,000	(35,800)
Total revenues	<u>1,874,639</u>	<u>1,985,000</u>	<u>1,985,000</u>	<u>(110,361)</u>
Expenditures:				
General government	1,552,019	2,517,771	2,517,771	(965,752)
Contingency	-	1,835,291	1,835,291	(1,835,291)
Total expenditures	<u>1,552,019</u>	<u>4,353,062</u>	<u>4,353,062</u>	<u>(2,801,043)</u>
Excess (deficiency) of revenues over (under) expenditures	322,620	<u>\$ (2,368,062)</u>	<u>\$ (2,368,062)</u>	<u>\$ 2,690,682</u>
Other financing sources (uses), transfers (out)	<u>(30,689)</u>	-	-	<u>(30,689)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other (uses)	291,931	<u>\$ (2,368,062)</u>	<u>\$ (2,368,062)</u>	<u>\$ 2,659,993</u>
Budgetary fund balance, January 1	<u>3,409,817</u>			
Budgetary fund balance, December 31	3,701,748			
Reconciliation to GAAP				
Encumbrances		-		
GAAP fund balance, December 31	<u>\$ 3,701,748</u>			

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
KP&F EQUALIZATION FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Interest from investments	\$ 246	\$ -	\$ -	\$ 246
Miscellaneous	30,689	-	-	30,689
Total revenues	<u>30,935</u>	<u>-</u>	<u>-</u>	<u>30,935</u>
Expenditures, public safety	<u>141,115</u>	<u>-</u>	<u>141,116</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	(110,180)	\$ -	\$ (141,116)	\$ 30,936
Budgetary fund balance, January 1	<u>110,180</u>			
Budgetary fund balance, December 31	-			
Reconciliation to GAAP				
Encumbrances	<u>-</u>			
GAAP fund balance, December 31	<u>\$ -</u>			

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
NEIGHBORHOOD REVITALIZATION FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues, miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government	241,931	83,136	241,931	-
Excess (deficiency) of revenues over (under) expenditures	(241,931)	<u>\$ (83,136)</u>	<u>\$ (241,931)</u>	\$ -
Budgetary fund balance, January 1		241,931		
Budgetary fund balance, December 31		-		
Reconciliation to GAAP				
Encumbrances		-		
GAAP fund balance, December 31		\$ -		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
HISTORIC ASSET TOURISM FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues, miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government	-	8,000	8,000	(8,000)
Contingency	-	2,353	2,353	(2,353)
Total expenditures	-	10,353	10,353	(10,353)
Excess (deficiency) of revenues over (under) expenditures	-	\$ (10,353)	\$ (10,353)	\$ (10,353)
Budgetary fund balance, January 1		<u>29,711</u>		
Budgetary fund balance, December 31		29,711		
Reconciliation to GAAP				
Encumbrances		<u>-</u>		
GAAP fund balance, December 31		<u>\$ 29,711</u>		

CITY OF TOPEKA, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
(Budgetary Basis)
DEBT SERVICE FUND
For the Year Ended December 31, 2022

	Actual	Budgeted Amounts		Variance with Final Budget
		Original	Final	
Revenues:				
Taxes	\$ 18,259,716	\$ 17,708,358	\$ 17,708,358	\$ 551,358
Special assessments with debt commitments	3,087,662	3,096,344	3,096,344	(8,682)
Intergovernmental	323,225	270,000	270,000	53,225
Miscellaneous	414,951	-	-	414,951
PILOTS	77,145	-	-	77,145
Interest from investments	43,487	414,990	414,990	(371,503)
Total revenues	<u>22,206,186</u>	<u>21,489,692</u>	<u>21,489,692</u>	<u>716,494</u>
Expenditures:				
Current:				
General government	151,487	179,568	179,568	(28,081)
Debt service:				
Principal	15,529,025	15,790,135	15,790,135	(261,110)
Interest and fiscal costs	3,810,342	4,029,594	4,029,594	(219,252)
Contingency	-	16,282,411	16,282,411	(16,282,411)
Total expenditures	<u>19,490,854</u>	<u>36,281,708</u>	<u>36,281,708</u>	<u>(16,790,854)</u>
Excess (deficiency) of revenues over (under) expenditures	2,715,332	(14,792,016)	(14,792,016)	17,507,348
Other financing sources (uses):				
Transfers (out)	(2,605,000)	-	-	(2,605,000)
Transfers in	915,638	229,954	229,954	685,684
Issuance of refunding debt	14,695,000	-	-	14,695,000
Premium on bonds issued	1,045,672	-	-	1,045,672
Payment to refunded bond escrow agent	(15,574,188)	-	-	(15,574,188)
Total other financing sources (uses)	<u>(1,522,878)</u>	<u>229,954</u>	<u>229,954</u>	<u>(1,752,832)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other (uses)	1,192,454	<u>\$ (14,562,062)</u>	<u>\$ (14,562,062)</u>	<u>\$ 15,754,516</u>
Budgetary fund balance, January 1	<u>12,304,036</u>			
Budgetary fund balance, December 31	13,496,490			
Reconciliation to GAAP				
Encumbrances	-			
GAAP fund balance, December 31	<u>\$ 13,496,490</u>			

Internal Service Funds

Internal Service Funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fund Name	Statutory or Other Authority	Purpose
Information Technology	Topeka City Code Section 3.25.020	Accounts for assets, liabilities, revenues and expenses in the operation of the Information Technology Department.
Fleet Services	Topeka Ordinance #15665	Accounts for the assets, liabilities, revenues and expenses of fleet services for Public Works Department vehicles and also for other City departments' vehicles as needed.
Facility Operations	Topeka City Code Section 3.25.020	Accounts for assets, liabilities, revenues and expenses for maintaining municipal buildings and infrastructure.

Risk Management includes the following areas:

Fund Name	Statutory or Other Authority	Purpose
Property Insurance	K.S.A. 12-2615	Administered by the Risk Management Division, provides accountability of expenditures and revenues for physical damage to City vehicles and aircraft.
Workers' Compensation	K.S.A. 12-2615	Administered by the Risk Management Division of the Human Resource Department, provides accountability for expenditures and revenues for workers compensation claims.
Group Health Insurance	Administrative	Provides fiscal and accounting control for the City Employee Health Self-Insurance Plan.
Risk Management Reserve	K.S.A. 12-2615	Administered by the Risk Management Division of the Human Resource Department, provides moneys to reimburse the City from insurable losses not otherwise insured.
Unemployment Compensation	Administrative	Administered by the Risk Management Division of the Human Resource Department, established to account for assessments made against compensation paid to City employees, to be used only to reimburse the State for unemployment compensation payments.

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
December 31, 2022

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Assets and Deferred Outflows of Resources					
Current assets:					
Cash and investments in Treasurer's Fund	\$ 555,103	\$ 2,384,365	\$ -	\$ 18,618,251	\$ 21,557,719
Accounts receivable, net	-	-	7,970	-	7,970
Interest receivable	-	-	-	57,297	57,297
Inventory	-	228,646	-	-	228,646
Due from other funds	-	-	-	299,238	299,238
Total current assets	555,103	2,613,011	7,970	18,974,786	22,150,870
Noncurrent assets:					
Capital assets being depreciated/amortized, net	1,525,201	85,780	152,563	-	1,763,544
Total assets	2,080,304	2,698,791	160,533	18,974,786	23,914,414
Deferred outflows of resources:					
Pension related	639,386	879,159	559,464	-	2,078,009
KPERS OPEB related	3,955	5,438	3,460	-	12,853
OPEB related	39,178	53,870	34,281	-	127,329
Total deferred outflows of resources	682,519	938,467	597,205	-	2,218,191
Liabilities and Deferred Inflows of Resources					
Current liabilities (payable from current assets):					
Accounts payable	35,226	90,627	641,553	4,321	771,727
Accrued payroll and benefits	31,490	47,523	10,851	9,652	99,516
Accrued interest payable	29,222	49	-	-	29,271
Due to other funds	4,965	4,954	25,513	800	36,232
Self-insurance claims	-	-	-	3,252,986	3,252,986
Lease obligations	365,909	1,437	-	-	367,346
Compensated absences and other benefits	96,363	72,792	15,684	6,518	191,357
Total current liabilities (payable from current assets)	563,175	217,382	693,601	3,274,277	4,748,435
Noncurrent liabilities:					
Lease obligations	1,129,304	4,768	-	-	1,134,072
Compensated absences and other benefits	100,758	85,807	15,662	4,417	206,644
Net pension liability - KPERS	2,152,500	2,959,687	1,883,440	-	6,995,627
Total OPEB liability - KPERS	21,828	30,014	19,100	-	70,942
Total OPEB liability	83,120	114,289	72,730	-	270,139
Total noncurrent liabilities	3,487,510	3,194,565	1,990,932	4,417	8,677,424
Total liabilities	4,050,685	3,411,947	2,684,533	3,278,694	13,425,859
Deferred inflows of resources:					
Pension related	67,322	92,567	58,906	-	218,795
KPERS OPEB related	12,186	16,756	10,663	-	39,605
OPEB related	3,771	5,186	3,300	-	12,257
Total deferred inflows of resources	83,279	114,509	72,869	-	270,657
Net position (deficit):					
Net investment in capital assets	29,988	79,575	152,563	-	262,126
Unrestricted (deficit)	(1,401,129)	31,227	(2,152,227)	15,696,092	12,173,963
Total net position (deficit)	\$ (1,371,141)	\$ 110,802	\$ (1,999,664)	\$ 15,696,092	\$ 12,436,089

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2022

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Operating revenues:					
Charges for services	\$ 4,055,840	\$ 2,464,224	\$ 3,645,675	\$ 17,038,218	\$ 27,203,957
Other	34,352	669	114	142,750	177,885
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating revenues	4,090,192	2,464,893	3,645,789	17,180,968	27,381,842
Operating expenses:					
Personnel services	1,888,085	1,684,740	661,248	333,823	4,567,896
Contractual services	2,287,119	349,698	3,662,705	4,847,643	11,147,165
Supplies	48,092	333,958	102,116	6,159	490,325
Depreciation and amortization	386,996	40,205	32,898	-	460,099
Insurance claims	-	-	-	12,017,856	12,017,856
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating expenses	4,610,292	2,408,601	4,458,967	17,205,481	28,683,341
Operating income (loss)	(520,100)	56,292	(813,178)	(24,513)	(1,301,499)
Nonoperating revenues (expenses):					
Interest income	-	-	-	141,450	141,450
Interest expense	(29,513)	(49)	-	-	(29,562)
Gain on sale of capital assets	3,625	324	-	-	3,949
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total nonoperating revenues (expenses)	(25,888)	275	-	141,450	115,837
Income (loss) before transfers	(545,988)	56,567	(813,178)	116,937	(1,185,662)
Transfers in	20,352	-	-	-	20,352
Change in net position	(525,636)	56,567	(813,178)	116,937	(1,165,310)
Net position (deficit), beginning of year	(845,505)	54,235	(1,186,486)	15,579,155	13,601,399
Net position (deficit), end of year	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ (1,371,141)	\$ 110,802	\$ (1,999,664)	\$ 15,696,092	\$ 12,436,089

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2022

	Information Technology	Fleet Services	Facility Operations	Combined Risk Management	Total Internal Service Funds
Cash flows from operating activities:					
Receipts from customers and users	\$ 4,055,840	\$ 2,450,527	\$ 3,647,104	\$ 17,038,218	\$ 27,191,689
Payments to suppliers and providers	(2,412,001)	(1,226,361)	(3,504,999)	(17,034,180)	(24,177,541)
Payments to employees	(1,676,784)	(1,528,143)	(665,472)	(326,484)	(4,196,883)
Other receipts	34,352	669	114	142,750	177,885
Net cash provided by (used in) operating activities	1,407	(303,308)	(523,253)	(179,696)	(1,004,850)
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	-	(66,990)	-	(66,990)
Interest paid on capital debt	(291)	-	-	-	(291)
Principal paid on lease obligations	(401,593)	(1,755)	-	-	(403,348)
Proceeds from sale of capital assets	3,625	324	-	-	3,949
Net cash (used in) capital and related financing activities	(398,259)	(1,431)	(66,990)	-	(466,680)
Cash flows from investing activities:					
Interest received	-	-	-	95,122	95,122
Cash flows from noncapital financing activities:					
Intrafund activity	(1,049)	(1,345)	22,596	(29,435)	(9,233)
Transfer in	20,352	-	-	-	20,352
Net cash provided by (used in) noncapital financing activities	19,303	(1,345)	22,596	(29,435)	11,119
Net increase (decrease) in cash and cash equivalents	(377,549)	(306,084)	(567,647)	(114,009)	(1,365,289)
Cash and cash equivalents, January 1	932,652	2,690,449	567,647	18,732,260	22,923,008
Cash and cash equivalents, December 31	\$ 555,103	\$ 2,384,365	\$ -	\$ 18,618,251	\$ 21,557,719
Cash and equivalents reported on the statement of net position, cash and investments in Treasurer's Fund	\$ 555,103	\$ 2,384,365	\$ -	\$ 18,618,251	\$ 21,557,719
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (520,100)	\$ 56,292	\$ (813,178)	\$ (24,513)	\$ (1,301,499)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	386,996	40,205	32,898	-	460,099
(Increase) decrease in accounts receivable	-	-	1,429	-	1,429
(Increase) decrease in inventory	-	(13,697)	-	-	(13,697)
Increase (decrease) in accounts payable	(76,790)	(542,704)	259,822	(313,598)	(673,270)
Increase (decrease) in accrued payroll and benefits	2,635	2,495	(3,629)	3,219	4,720
Increase (decrease) in self-insurance claims	-	-	-	151,076	151,076
Increase (decrease) in compensated absences	(3,811)	(5,526)	(6,068)	4,120	(11,285)
Increase (decrease) in net pension liability	844,645	1,041,500	575,585	-	2,461,730
Increase (decrease) in total OPEB liability	862	(8,357)	(12,256)	-	(19,751)
(Increase) decrease in deferred outflows	(265,125)	(326,288)	(179,811)	-	(771,224)
Increase (decrease) in deferred inflows	(367,905)	(547,228)	(378,045)	-	(1,293,178)
Net cash provided by (used in) operating activities	\$ 1,407	\$ (303,308)	\$ (523,253)	\$ (179,696)	\$ (1,004,850)
Schedule of non-cash capital and related financing activities:					
Purchase of capital assets through lease obligations	\$ 1,896,806	\$ 7,960	\$ -	\$ -	\$ 1,904,766

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF NET POSITION
RISK MANAGEMENT FUNDS
December 31, 2022

	Property Insurance	Workers' Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Assets						
Current assets:						
Cash and investments in Treasurer's Fund	\$ 1,054,385	\$ 10,279,109	\$ 6,531,055	\$ 397,626	\$ 356,076	\$ 18,618,251
Interest receivable	2,168	31,786	21,184	1,255	904	57,297
Due from other funds	-	59,078	238,594	-	1,566	299,238
Total current assets	<u>1,056,553</u>	<u>10,369,973</u>	<u>6,790,833</u>	<u>398,881</u>	<u>358,546</u>	<u>18,974,786</u>
Total assets	<u>1,056,553</u>	<u>10,369,973</u>	<u>6,790,833</u>	<u>398,881</u>	<u>358,546</u>	<u>18,974,786</u>
Liabilities						
Current liabilities (payable from current assets):						
Accounts payable	(4,719)	-	-	-	9,040	4,321
Accrued payroll and benefits	-	3,210	6,442	-	-	9,652
Due to other funds	-	746	54	-	-	800
Self-insurance claims	-	1,924,629	1,328,357	-	-	3,252,986
Compensated absences and other benefits	-	4,035	2,483	-	-	6,518
Total current liabilities (payable from current assets)	<u>(4,719)</u>	<u>1,932,620</u>	<u>1,337,336</u>	<u>-</u>	<u>9,040</u>	<u>3,274,277</u>
Noncurrent liabilities, compensated absences and other benefits	-	2,251	2,166	-	-	4,417
Total liabilities	<u>(4,719)</u>	<u>1,934,871</u>	<u>1,339,502</u>	<u>-</u>	<u>9,040</u>	<u>3,278,694</u>
Net Position						
Unrestricted	<u>1,061,272</u>	<u>8,435,102</u>	<u>5,451,331</u>	<u>398,881</u>	<u>349,506</u>	<u>15,696,092</u>
Total net position	<u>\$ 1,061,272</u>	<u>\$ 8,435,102</u>	<u>\$ 5,451,331</u>	<u>\$ 398,881</u>	<u>\$ 349,506</u>	<u>\$ 15,696,092</u>

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
RISK MANAGMENT FUNDS
For the Year Ended December 31, 2022

	Property Insurance	Workers' Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Operating revenues:						
Charges for services	\$ 2,440,922	\$ 2,497,455	\$ 12,027,808	\$ -	\$ 72,033	\$ 17,038,218
Other	78,644	58,523	5,583	-	-	142,750
Total operating revenues	2,519,566	2,555,978	12,033,391	-	72,033	17,180,968
Operating expenses:						
Personnel services	-	166,069	167,754	-	-	333,823
Contractual services	2,028,521	846,381	1,972,607	-	134	4,847,643
Supplies	1,040	1,830	3,289	-	-	6,159
Insurance claims	124,154	341,972	11,523,976	-	27,754	12,017,856
Total operating expenses	2,153,715	1,356,252	13,667,626	-	27,888	17,205,481
Operating income (loss)	365,851	1,199,726	(1,634,235)	-	44,145	(24,513)
Nonoperating revenues:						
Interest income	5,255	78,124	52,313	3,059	2,699	141,450
Change in net position	371,106	1,277,850	(1,581,922)	3,059	46,844	116,937
Net position, beginning of year	690,166	7,157,252	7,033,253	395,822	302,662	15,579,155
Net position, end of year	\$ 1,061,272	\$ 8,435,102	\$ 5,451,331	\$ 398,881	\$ 349,506	\$ 15,696,092

CITY OF TOPEKA, KANSAS
COMBINING STATEMENT OF CASH FLOWS
RISK MANAGEMENT FUNDS
For the Year Ended December 31, 2022

	Property Insurance	Workers' Compensation	Group Health Insurance	Risk Management Reserve	Unemployment Compensation	Total
Cash flows from operating activities:						
Receipts from customers and users	\$ 2,440,921	\$ 2,497,456	\$ 12,027,808	\$ -	\$ 72,033	\$ 17,038,218
Payments to suppliers and providers	(2,306,045)	(1,322,342)	(13,386,945)	-	(18,848)	(17,034,180)
Payments to employees	-	(168,500)	(157,984)	-	-	(326,484)
Other receipts	78,644	58,523	5,583	-	-	142,750
Net cash provided by (used in) operating activities	<u>213,520</u>	<u>1,065,137</u>	<u>(1,511,538)</u>	<u>-</u>	<u>53,185</u>	<u>(179,696)</u>
Cash flows from investing activities:						
Interest received	3,087	52,039	36,151	2,050	1,795	95,122
Cash flows from noncapital financing activities:						
Intrafund activity	-	(8,869)	(20,480)	-	(86)	(29,435)
Net increase (decrease) in cash and cash equivalents	216,607	1,108,307	(1,495,867)	2,050	54,894	(114,009)
Cash and cash equivalents, January 1	<u>837,778</u>	<u>9,170,802</u>	<u>8,026,922</u>	<u>395,576</u>	<u>301,182</u>	<u>18,732,260</u>
Cash and cash equivalents, December 31	<u>\$ 1,054,385</u>	<u>\$ 10,279,109</u>	<u>\$ 6,531,055</u>	<u>\$ 397,626</u>	<u>\$ 356,076</u>	<u>\$ 18,618,251</u>
Cash and equivalents reported on the statement of net position:						
Cash and investments in Treasurer's Fund	<u>\$ 1,054,385</u>	<u>\$ 10,279,109</u>	<u>\$ 6,531,055</u>	<u>\$ 397,626</u>	<u>\$ 356,076</u>	<u>\$ 18,618,251</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	\$ 365,851	\$ 1,199,726	\$ (1,634,235)	\$ -	\$ 44,145	\$ (24,513)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Increase (decrease) in accounts payable	(7,331)	-	(315,307)	-	9,040	(313,598)
Increase (decrease) in accrued payroll and benefits	-	(1,902)	5,121	-	-	3,219
Increase (decrease) in self- insurance claims	(145,000)	(132,158)	428,234	-	-	151,076
Increase (decrease) in compensated absences	-	(529)	4,649	-	-	4,120
Net cash provided by (used in) operating activities	<u>\$ 213,520</u>	<u>\$ 1,065,137</u>	<u>\$ (1,511,538)</u>	<u>\$ -</u>	<u>\$ 53,185</u>	<u>\$ (179,696)</u>

Fiduciary Funds

Fiduciary Funds are used to account for assets held by governmental units in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. All City of Topeka fiduciary funds are Custodial Funds.

Fund Name	Statutory or Other Authority	Purpose
Municipal Court Trust	K.S.A. 12-4116 & Topeka Ordinance #16635; K.S.A. 75-5670; K.S.A. 74-5607 & K.S.A. 27-172a	Fees are collected on cases filed in Municipal Court, which are mandated by the state for judicial education and training of judges, administering the statewide trauma system, to maintain the state law enforcement training center, and collects motor vehicle reinstatement fees. All of the funds collected are remitted to the state on a monthly basis.
SNCO Holding	Administrative	Receives, holds, and disburses refuse payments to Shawnee County for combined water/trash billings.
Metropolitan Transit Authority	Administrative	Receives and disburses the Shawnee County taxes.

CITY OF TOPEKA, KANSAS
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2022

	Municipal Court Trust	SNCO Holding	Metropolitan Transit Authority	Totals
Assets				
Cash and investments in Treasurer's Fund	\$ 23,518	\$ 295,814	\$ -	\$ 319,332
Receivables (net of allowance for uncollectibles), accounts receivable	- _____	1,120,337 _____	- _____	1,120,337 _____
Total assets	23,518 _____	1,416,151 _____	- _____	1,439,669 _____
Liabilities				
Accounts payable	23,518 _____	1,416,151 _____	- _____	1,439,669 _____
Net Position				
Restricted for others	\$ - _____	\$ - _____	\$ - _____	\$ - _____

CITY OF TOPEKA, KANSAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended December 31, 2022

	Municipal Court Trust	SNCO Holding	Metropolitan Transit Authority	Totals
Additions:				
Fees collections for other governments	\$ 371,786	\$ 14,559,779	\$ -	\$ 14,931,565
Tax collections for other governments	<u>-</u>	<u>-</u>	<u>5,536,121</u>	<u>5,536,121</u>
Total additions	<u>371,786</u>	<u>14,559,779</u>	<u>5,536,121</u>	<u>20,467,686</u>
Deductions:				
Payments of fees to other governments	371,786	14,559,779	-	14,931,565
Payments of tax collections to other governments	<u>-</u>	<u>-</u>	<u>5,536,121</u>	<u>5,536,121</u>
Total deductions	<u>371,786</u>	<u>14,559,779</u>	<u>5,536,121</u>	<u>20,467,686</u>
Net increase in fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Topeka's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures say about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	126-129
Revenue Capacity These schedules contain information to help the reader assess the City's revenue sources.	130-136
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	137-141
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	142-143
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	144-152

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

City of Topeka, Kansas
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net investment in capital assets	\$ 216,765,361	\$ 220,539,444	\$ 191,293,176	\$ 185,155,591	\$ 172,739,034	\$ 167,266,727	\$ 161,262,020	\$ 157,239,423	\$ 137,526,276	\$ 142,630,886
Restricted for debt service	3,896,624	3,977,552	5,221,106	5,682,111	6,944,664	8,580,089	11,461,268	14,332,539	12,304,037	40,409,333
Restricted for capital projects	-	-	-	-	-	-	-	7,452,751	-	-
Restricted for public health emergency response	-	-	-	-	-	-	-	6,212,231	-	-
Restricted for economic development	-	-	-	-	-	-	-	12,026,277	-	-
Restricted for public safety	1,564,357	1,570,825	1,917,770	1,885,190	1,841,717	1,926,970	1,741,419	1,577,812	1,766,623	1,759,824
Restricted for public works	16,961,660	24,813,275	24,337,222	20,593,254	14,564,797	18,232,010	15,604,159	18,337,122	27,466,062	37,365,556
Restricted for other purposes	7,220,319	6,679,966	5,703,900	6,108,726	16,491,472	6,060,678	31,498,269	7,617,188	23,646,126	48,289,914
Unrestricted	2,479,829	4,726,913	(32,653,448)	(32,106,597)	(26,754,979)	(12,382,836)	(33,761,542)	(34,445,136)	(1,951,888)	(56,168,645)
Total Governmental Activities Net Position	248,888,150	262,307,975	195,819,726	187,318,275	185,826,705	189,683,638	187,805,593	190,350,207	200,757,236	214,286,868
Business-Type Activities										
Net investment in capital assets	152,845,663	148,856,817	163,523,409	161,813,578	164,452,662	143,837,224	190,469,539	182,599,450	183,635,381	158,994,861
Restricted for debt service	8,150,943	7,989,756	7,989,756	8,206,520	8,804,083	11,577,442	-	-	-	-
Restricted for capital projects	16,078,575	8,911,354	8,769,868	6,936,651	6,914,614	6,914,614	-	-	-	-
Restricted for sinking funds	3,755,794	17,958,544	1,901,215	1,901,215	1,901,215	1,901,215	99,091	99,091	17,205,713	19,368,745
Unrestricted	34,432,924	33,363,595	33,588,387	39,176,397	42,255,435	71,062,992	51,486,106	71,554,613	58,771,523	87,052,409
Total Business-Type Activities Net Position	215,263,899	217,080,066	215,772,635	218,034,361	224,328,009	235,293,487	242,054,736	254,253,154	259,612,617	265,416,015
Primary Government										
Net investment in capital assets	369,611,024	369,396,261	354,816,585	346,969,169	337,191,696	311,103,951	351,731,559	339,838,873	321,161,657	301,625,747
Restricted	57,628,272	71,901,272	55,840,837	51,313,667	57,462,562	55,193,018	60,404,206	67,655,011	82,388,561	147,193,372
Unrestricted	36,912,753	38,090,508	934,939	7,069,800	15,500,456	58,680,156	17,724,564	37,109,477	56,819,635	30,883,764
Total Primary Government Net Position	\$ 464,152,049	\$ 479,388,041	\$ 411,592,361	\$ 405,352,636	\$ 410,154,714	\$ 424,977,125	\$ 429,860,329	\$ 444,603,361	\$ 460,369,853	\$ 479,702,883

CITY OF TOPEKA, KANSAS
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	\$ 11,156,000	\$ 11,465,726	\$ 13,786,674	\$ 13,466,865	\$ 14,386,282	\$ 13,988,771	\$ 19,803,990	\$ 21,587,144	\$ 22,280,194	\$ 28,611,531
Public Safety	58,713,711	62,281,840	61,251,608	66,743,087	68,081,184	66,505,207	73,015,825	74,336,261	71,266,533	76,746,763
Public Works	61,257,941	52,344,002	55,672,216	64,511,425	60,764,330	54,794,256	57,194,339	51,875,759	50,114,158	49,474,882
Miscellaneous	2,295,172	2,602,268	3,114,322	3,102,361	4,445,027	3,395,631	-	-	-	-
Parks and Recreation	2,979,990	2,788,252	3,058,534	3,015,394	3,217,782	4,477,801	4,557,143	4,585,049	2,838,008	2,839,153
Public Housing	4,065,479	4,589,860	4,370,594	4,055,154	3,940,428	4,126,533	4,286,652	5,638,619	6,902,349	5,743,728
Social Services	580,973	515,433	636,349	604,038	538,902	542,965	562,534	627,882	656,412	659,892
Economic Development	-	-	-	-	9,004,532	9,607,852	9,616,733	9,826,739	11,399,719	11,928,467
Interest and fiscal charges	4,449,400	5,319,365	3,179,606	4,388,345	5,153,042	5,838,559	4,309,300	5,154,666	2,264,545	7,184,731
Total Governmental Activities Expenses	145,498,666	141,906,746	145,069,903	159,886,669	169,531,509	163,277,575	173,346,516	173,632,119	167,721,918	183,189,147
Business-Type Activities:										
Water, Water Pollution Control, & Stormwater Utility	59,356,712	61,744,893	62,784,919	64,388,157	62,835,383	65,503,021	72,919,171	72,815,843	83,819,158	84,793,773
Public Parking	3,106,590	3,161,834	2,953,966	3,190,334	2,993,100	2,959,169	3,032,450	2,469,134	2,458,514	2,907,699
Total Business-Type Activities Expenses	62,463,302	64,906,727	65,738,885	67,578,491	65,828,483	68,462,190	75,951,621	75,284,977	86,277,672	87,701,472
Total Primary Government Expenses	207,961,968	206,813,473	210,808,788	227,465,160	235,359,992	231,739,765	249,298,137	248,917,096	253,999,590	270,890,619
Program Revenues										
Governmental Activities										
Charges for Services:										
General Government	7,612,602	7,273,552	7,247,727	5,920,734	6,290,452	7,144,922	6,527,035	7,322,009	7,262,313	9,715,425
Public Safety	741,919	2,168,459	3,449,353	2,666,231	2,556,186	594,812	628,323	550,756	569,519	-
Public Works	1,821,039	1,256,973	1,361,029	1,486,850	1,648,600	2,610,436	3,539,592	2,515,090	2,660,173	-
Parks and Recreation	524,437	19,592	18,168	19,320	16,880	590,173	720,706	470,066	169,823	-
Operating Grants and Contributions										
General Government	221,019	178,486	190,135	122,560	55,722	199,841	179,564	9,160,304	196,130	422,758
Public Safety	11,636	6,901	99,372	34,270	5,399	310,857	267,919	441,478	207,844	258,653
Economic Development	-	-	-	-	4,539,155	5,801,330	5,714,177	6,131,081	7,181,122	7,053,490
Public Housing	4,164,857	4,916,265	4,612,467	5,331,937	3,589,559	3,996,117	4,345,353	5,162,540	5,738,767	5,147,467
Capital Grants and Contributions										
Public Works	16,455,997	14,336,249	19,237,068	20,078,676	10,459,624	11,121,576	12,830,709	10,321,771	9,148,578	10,399,338
Total Gov. Activities Program Revenues	31,553,506	30,156,477	36,215,319	35,660,578	29,161,577	32,370,064	34,753,378	42,075,095	33,134,269	32,997,131
Business-Type Activities:										
Charges for Services:										
Water, Water Pollution Control, & Stormwater Utility	58,460,057	58,575,992	60,162,429	63,645,019	66,740,720	72,756,215	73,974,371	79,191,601	84,467,515	87,022,398
Public Parking	2,909,290	2,819,454	2,625,856	2,599,564	2,602,692	2,690,923	2,806,574	2,038,439	2,148,679	2,301,138
Total Business-Type Act. Program Revenues	61,369,347	61,395,446	62,788,285	66,244,583	69,343,412	75,447,138	76,780,945	81,230,040	86,616,194	89,323,536
Total Primary Government Program Revenues	92,922,853	\$ 91,551,923	\$ 99,003,604	\$ 101,905,161	\$ 98,504,989	\$ 107,817,202	\$ 111,534,323	\$ 123,305,135	\$ 119,750,463	\$ 122,320,667
Net (Expense) Revenue										
Governmental Activities										
Business-Type Activities:										
Total Primary Government Net Expense	\$ (113,945,160)	\$ (111,750,269)	\$ (108,854,584)	\$ (124,226,091)	\$ (140,369,932)	\$ (130,907,511)	\$ (138,593,138)	\$ (131,557,024)	\$ (134,587,649)	\$ (150,192,016)
	\$ (1,093,955)	\$ (3,511,281)	\$ (2,950,600)	\$ (1,333,908)	\$ 3,514,929	\$ 6,984,948	\$ 829,324	\$ 5,945,063	\$ 338,522	\$ 1,622,064
	\$ (15,039,115)	\$ (15,261,550)	\$ (111,805,184)	\$ (125,559,999)	\$ (136,855,003)	\$ (123,922,563)	\$ (137,763,814)	\$ (125,611,961)	\$ (134,249,127)	\$ (148,569,952)
General revenues:										
Governmental Activities:										
Taxes										
Property taxes	\$ 35,163,854	\$ 39,854,410	\$ 40,155,575	\$ 44,185,848	\$ 41,783,520	\$ 42,035,684	\$ 44,791,299	\$ 44,646,000	\$ 46,207,608	\$ 49,682,480
Sales taxes	50,278,644	52,307,397	52,137,146	55,012,686	64,677,625	55,648,002	55,250,790	58,049,375	65,831,655	69,729,617
Franchise taxes	12,517,785	14,758,026	13,720,537	14,078,919	13,973,191	14,400,099	13,992,231	13,239,426	13,696,309	16,080,723
Motor fuel taxes	3,313,921	3,555,972	3,465,072	3,398,833	3,721,221	4,621,676	4,713,596	4,685,315	5,003,333	10,151,572
Payment in lieu of taxes	7,063,853	6,957,993	7,282,854	7,254,737	7,264,903	7,471,168	7,480,292	7,866,785	8,330,204	7,987,111
Service assessments	365,948	357,542	401,915	412,208	493,888	-	1,803,375	1,928,010	1,457,607	2,066,824
Alcoholic beverage taxes	1,570,185	1,547,122	1,547,083	1,577,272	1,619,970	-	-	-	1,672,200	-
Transient guest taxes	2,314,781	2,484,726	2,545,883	2,691,679	2,668,430	2,742,302	2,646,995	1,781,594	2,527,571	2,839,597
Miscellaneous	2,036,806	933,871	1,055,776	1,088,364	1,472,068	2,022,908	3,003,785	170,869	1,293,523	1,032,553
Unrestricted investment earnings	131,892	252,940	314,138	502,216	888,864	1,977,204	2,715,139	1,762,253	369,649	1,448,193
Gain on sale of capital assets	82,733	35,625	179,210	16,975	-	-	192,956	57,518	62,626	-
Gain on sale of capital assets	-	-	(3,790,050)	(560,000)	-	-	-	-	-	-
Total governmental activities	114,840,402	123,045,624	119,015,139	129,659,737	138,563,680	132,722,418	136,715,093	133,716,742	144,994,678	161,018,670
Business-Type Activities										
Unrestricted investment earnings	474,340	518,454	721,630	575,390	644,033	1,847,444	3,056,689	1,415,013	319,064	259,981
Miscellaneous	2,253,454	4,772,029	3,444,587	2,419,162	1,900,181	2,565,063	2,866,083	4,838,342	1,687,984	1,768,525
Gain (loss) on sale of capital assets	90,132	36,965	168,772	41,783	59,594	43,071	7,153	-	-	273,382
Total Business-Type Activities	2,817,926	5,327,448	8,125,039	3,596,235	2,603,808	4,455,578	5,931,925	6,253,355	2,007,048	2,301,888
Total Primary Government	\$ 117,658,328	\$ 128,373,072	\$ 127,140,178	\$ 133,255,972	\$ 141,167,488	\$ 137,177,996	\$ 142,647,018	\$ 139,970,097	\$ 147,001,726	\$ 163,320,558

**Concession fund(Business-Type) was closed into the Public Golf Course fund

The capital outlay expense was reclassified for all years into the General Government

City of Topeka, Kansas
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes and assessments	\$ 91,437,147	\$ 98,560,047	\$ 98,705,588	\$ 102,302,416	\$ 113,344,683	\$ 105,904,651	\$ 107,068,255	\$ 109,303,798	\$ 120,249,717	\$ 126,613,659
Assessments with debt commitments	1,875,559	2,168,623	1,976,450	2,345,440	3,135,948	3,043,217	3,955,222	3,194,712	3,198,041	3,087,662
Licenses and permits	1,253,586	1,651,599	1,575,816	1,717,297	1,730,954	1,358,003	2,233,856	1,615,265	1,785,184	1,658,258
Franchise fee	12,517,785	14,758,026	13,720,537	14,078,919	13,973,191	14,400,099	13,992,231	13,239,426	13,696,309	16,080,723
Intergovernmental	19,876,671	18,116,201	16,835,116	22,206,141	19,631,581	20,115,748	19,698,311	30,230,221	22,599,932	31,179,962
Fees for service	2,581,067	2,799,449	3,289,148	3,025,356	3,384,644	3,563,518	3,983,735	3,493,944	3,021,618	2,850,503
Administrative fees - interfund	3,483,956	3,972,966	3,641,493	2,574,663	2,761,717	2,838,831	2,890,274	3,216,588	3,246,201	3,225,619
Fines and forfeitures	3,022,820	3,312,706	3,569,819	2,775,822	2,634,802	2,323,005	1,300,950	2,018,734	2,076,533	1,981,045
Investment income	131,892	252,940	314,138	502,216	888,864	1,977,204	2,713,482	1,762,253	368,157	1,448,193
Miscellaneous	2,032,806	933,871	1,055,776	1,088,364	1,520,082	1,993,274	2,649,098	1,539,164	1,778,635	1,032,555
Total revenues	138,213,289	146,526,428	144,683,881	152,616,634	163,006,466	157,517,550	160,485,414	169,614,105	172,020,327	189,158,179
Expenditures:										
Current:										
General government	10,656,091	11,037,016	12,203,324	13,132,979	14,233,959	13,788,991	14,143,302	19,413,506	21,371,159	20,492,787
Public safety	58,721,570	61,263,713	64,421,170	66,181,144	66,415,262	67,198,856	69,609,739	68,226,492	71,208,933	72,452,180
Public works	37,091,050	29,658,922	34,655,831	41,634,947	38,611,878	35,864,216	38,742,733	31,874,629	32,105,226	30,537,433
Miscellaneous	2,295,172	2,602,268	3,114,322	3,102,361	4,445,027	3,395,631	4,010,722	-	-	-
Parks and recreation	2,979,514	2,790,462	3,170,611	2,982,206	3,297,450	4,352,125	4,482,026	4,337,616	2,923,132	2,699,003
Housing & neighborhood development	4,096,215	4,589,860	4,370,594	4,055,154	3,952,567	4,126,533	4,324,259	5,623,084	6,923,679	5,646,528
Social services	580,973	515,433	636,349	604,038	538,902	542,965	562,534	624,959	656,416	659,892
Economic development	-	-	-	-	9,004,532	9,607,853	9,616,733	9,826,739	11,399,712	14,108,883
Capital Outlay	8,826,119	17,488,208	15,682,104	18,128,774	17,426,203	12,605,372	16,004,849	14,387,396	10,357,534	25,667,692
Debt service:										
Principal retirement	14,616,860	16,786,698	16,535,216	15,370,731	13,641,306	14,048,270	36,771,120	23,319,514	21,185,593	15,826,380
Interest	6,142,123	5,277,400	5,604,642	5,950,420	5,766,791	6,089,105	5,493,562	4,852,160	4,515,228	4,138,056
Total expenditures	146,005,687	152,009,980	160,394,163	171,142,754	177,333,877	171,619,917	203,761,579	182,486,095	182,646,612	192,228,834
Excess (deficiency) of revenues over expenditures	(7,792,398)	(5,483,552)	(15,710,282)	(18,526,120)	(14,327,411)	(14,102,367)	(43,276,165)	(12,871,990)	(10,626,285)	(3,070,655)
Other financing sources (uses):										
Original Issuance of debt	-	5,590,000	52,809,613	46,392,600	24,010,000	12,510,000	20,000,000	3,314,937	17,914,400	31,433,615
Original Issuance of debt premium	-	39,627	3,140,642	2,556,037	1,370,222	359,903	1,036,385	415,295	4,040,576	1,531,878
Issuance of Leases	-	-	-	-	-	-	-	-	-	253,223
Refunding issuance	33,682,895	-	-	-	-	-	19,560,161	7,150,000	44,816,096	-
Refunding issuance premium	1,534,209	-	-	-	-	-	-	-	-	-
Payment for refunding bond escrow agent	(19,371,454)	-	(37,510,877)	(23,830,975)	(11,885,000)	-	-	-	-	(15,574,188)
Payment in lieu of taxes - interfund	7,063,853	6,957,993	7,282,854	7,254,737	7,264,903	7,471,168	7,474,791	7,619,884	7,692,666	7,692,663
Transfers in	1,525,717	1,688,945	5,873,100	2,314,897	1,851,716	931,776	2,300,838	23,852,759	3,038,408	11,674,469
Transfers out	(1,521,717)	(1,888,945)	(9,338,150)	(3,607,083)	(1,561,716)	(931,776)	(2,300,838)	(23,852,759)	(3,038,408)	(11,694,821)
Capital leases	870,000	-	870,000	2,942,588	924,576	-	-	-	-	-
Contributed capital	-	-	16,314	-	-	-	-	1,042,150	-	-
Sale of property	82,733	46,909	185,009	39,263	54,505	70,425	192,956	57,518	62,626	192,040
Total other financing sources (uses)	23,866,236	12,434,529	23,328,505	34,062,064	22,029,206	20,411,496	48,264,293	19,599,784	74,526,364	25,508,879
Special item - park and recreation transfer	(4,845,490)	(3,031,721)	(2,043,929)	(918,255)	-	-	-	-	-	-
Net change in fund balances	\$ 11,228,348	\$ 3,919,256	\$ 5,574,294	\$ 14,617,689	\$ 7,701,795	\$ 6,309,129	\$ 4,988,128	\$ 6,727,794	\$ 63,900,079	\$ 22,438,224
Debt service as a percentage of noncapital expenditures	15.13%	16.40%	15.30%	13.93%	12.14%	12.66%	22.51%	16.76%	14.92%	11.80%

See breakdown of taxes and assessments on next page.

All years have been adjusted to reduce expenditures by Construction and Engineering and other amounts

City of Topeka, Kansas
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017
General Fund					
Nonspendable	\$ 200,820	\$ 194,053	\$ 128,121	\$ 308,242	\$ 139,145
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	502,828	772,767	672,826	1,121,414	280,673
Unassigned	9,353,610	17,303,180	18,180,919	19,064,148	20,557,837
Total General Fund	<u>\$ 10,057,258</u>	<u>\$ 18,270,000</u>	<u>\$ 18,981,866</u>	<u>\$ 20,493,804</u>	<u>\$ 20,977,655</u>

	2013	2014	2015	2016	2017
All Other Governmental Funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	29,642,960	37,041,618	37,179,998	41,154,489	48,776,832
Committed	1,776,178	1,732,544	1,671,977	1,385,677	1,199,892
Assigned	-	-	-	-	-
Unassigned	(7,689,301)	(16,225,549)	(10,315,260)	(18)	(81,853)
Total all other governmental funds	<u>23,729,837</u>	<u>22,548,613</u>	<u>28,536,715</u>	<u>42,540,148</u>	<u>49,894,871</u>
Total all governmental funds	<u>\$ 33,787,095</u>	<u>\$ 40,818,613</u>	<u>\$ 47,518,581</u>	<u>\$ 63,033,952</u>	<u>\$ 70,872,526</u>

	2018	2019	2020	2021	2022
General Fund					
Nonspendable	\$ 139,145	\$ 109,356	\$ 113,627	\$ 186,954	\$ 169,298
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	284,442	210,772	210,772	159,569	-
Unassigned	21,589,420	21,430,048	21,915,115	26,218,996	27,290,048
Total General Fund	<u>\$ 22,013,007</u>	<u>\$ 21,750,176</u>	<u>\$ 22,239,514</u>	<u>\$ 26,565,519</u>	<u>\$ 27,459,346</u>
All Other Governmental Funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	54,126,160	60,672,047	60,454,241	76,406,888	100,911,784
Committed	1,260,965	1,222,727	7,150,891	3,671,718	1,218,475
Assigned	-	-	-	-	-
Unassigned	(306,298)	(1,562,988)	(649,994)	(1,249,476)	(404,997)
Total all other governmental funds	<u>55,080,827</u>	<u>60,331,786</u>	<u>66,955,138</u>	<u>78,829,130</u>	<u>101,725,262</u>
Total all governmental funds	<u>\$ 77,093,834</u>	<u>\$ 82,081,962</u>	<u>\$ 89,194,652</u>	<u>\$ 105,394,649</u>	<u>\$ 129,184,608</u>

CITY OF TOPEKA, KANSAS
TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

Fiscal Year 2013	Property Tax 34,873,515	Auto Ad Valorem 3,313,921	TIF Property Tax 215,495	Local Sales Tax 27,930,147	Street Repair Sales Tax 13,965,074	JEDO Sales Tax 8,321,528	Starbond Sales Tax 61,895	Transient Guest Tax 2,314,781	Payments in Lieu of Tax 7,138,696	Service and Special Assessments 2,241,507	Total 100,376,559
2014	39,601,623	3,555,972	230,613	28,993,482	14,496,741	8,652,048	165,127	2,484,726	7,000,655	2,390,303	107,571,290
2015	40,110,274	3,831,441	181,580	28,980,895	14,474,856	8,599,553	81,842	2,545,883	7,529,928	2,452,504	108,788,756
2016	40,390,408	3,619,913	175,522	30,567,025	15,283,512	9,082,251	79,898	2,691,679	7,254,737	2,345,440	111,490,385
2017	41,783,520	3,721,221	207,950	30,227,578	15,113,789	9,004,532	40,786	2,668,430	7,264,903	3,135,948	113,168,657
2018	42,035,684	4,621,676	213,605	30,925,494	15,462,747	9,188,267	71,494	2,742,303	7,471,168	3,043,217	115,775,655
2019	44,791,299	4,713,596	237,739	30,642,374	15,321,187	9,188,923	98,306	2,646,995	7,480,292	3,955,222	119,075,933
2020	44,206,570	4,685,315	314,465	31,597,228	15,798,614	9,547,390	77,267	1,781,594	7,799,231	3,194,712	119,002,386
2021	45,936,976	5,003,332	469,106	35,658,368	17,770,429	11,010,881	117,601	2,527,571	7,948,927	3,198,041	129,641,232
2022	49,682,480	5,233,266	406,893	37,623,100	18,811,505	11,332,164	323,225	2,839,597	7,987,111	3,087,662	137,327,003
Change	42%	58%	89%	35%	35% <i>a</i>	36% <i>b</i>	422% <i>c</i>	23% <i>d</i>	12% <i>e</i>	38%	37%

a - In April 2009 the voters passed a 1/2% increase in City Sales tax to fund maintenance and improvements to existing streets, gutters, curbs, sidewalks, alleys and street lighting.

b - In August 2004 the voters passed a 1/2% increase in County-wide Sales tax to fund economic development and countywide infrastructure development, including the Topeka Boulevard Bridge.

c - The City approved a STAR bond district for Heartland Park Topeka, a major motorsports complex.

d - Transient Guest Tax increased to 7% in 2013 to allot 1% to a local sporting facility.

e - Payments in lieu of taxes are payments to the General Fund by proprietary funds to compensate the General Fund for the cost of services provided. The charge is based on property values.

CITY OF TOPEKA, KANSAS
LOCAL SALES TAX REVENUES
LAST TEN YEARS
ACCRUAL BASIS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Original Budget	\$ 28,000,000	\$ 27,200,000	\$ 28,773,637	\$ 29,869,085	\$ 30,167,776	\$ 31,484,036	\$ 31,484,036	\$ 31,191,569	\$ 30,255,822	\$ 33,287,134
Amended Budget										
Revenue Recognized by Month:										
January	2,227,217	2,265,506	2,214,241	2,280,218	2,226,700	2,431,540	2,211,437	2,394,851	2,697,624	2,689,672
February	1,982,322	2,182,414	2,214,136	2,401,319	2,373,164	2,331,839	2,251,532	2,369,067	2,479,477	2,615,309
March	2,372,853	2,354,164	2,442,108	2,563,745	2,536,863	2,705,326	2,671,722	2,449,406	3,153,328	3,232,171
April	2,248,910	2,431,604	2,341,353	2,385,779	2,438,203	2,524,210	2,487,990	2,482,268	3,263,862	3,268,935
May	2,547,187	2,477,962	2,349,114	2,546,310	2,469,715	2,678,285	2,592,843	2,579,508	2,925,362	2,919,002
June	2,421,918	2,438,336	2,444,842	2,639,251	2,571,397	2,682,458	2,566,019	2,887,872	2,845,948	3,201,097
July	2,251,125	2,380,085	2,548,219	2,473,215	2,506,193	2,588,083	2,487,320	2,638,958	2,991,918	3,726,106
August	2,327,903	2,411,077	2,347,426	2,516,543	2,543,220	2,618,607	2,590,385	2,759,869	2,714,487	2,551,786
September	2,154,319	2,398,366	2,398,266	2,492,052	2,520,574	2,514,425	2,544,445	2,600,518	2,539,063	3,317,993
October	2,260,450	2,247,575	2,349,570	2,397,589	2,471,002	2,410,366	2,580,573	2,846,256	3,468,753	3,133,650
November	2,361,500	2,398,713	2,391,935	2,574,961	2,597,446	2,600,325	2,629,500	2,585,378	2,870,817	3,060,169
December	2,774,444	3,007,682	2,939,685	3,296,044	2,973,101	2,830,029	3,028,609	3,005,277	3,590,219	3,907,119
Total	\$ 27,930,147	\$ 28,993,484	\$ 28,980,895	\$ 30,567,025	\$ 30,227,578	\$ 30,915,493	\$ 30,642,374	\$ 31,597,228	\$ 35,540,858	\$ 37,623,010

CITY OF TOPEKA, KANSAS
STREET REPAIR SALES TAX REVENUES
December 31, 2022
ACCRUAL BASIS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budget	\$ 13,800,000	\$ 13,800,000	\$ 14,210,000	\$ 14,671,708	\$ 14,619,605	\$ 14,765,801	\$ 14,765,801	\$ 15,493,995	\$ 15,029,175	\$ 15,500,000
Revenue Recognized by Month:										
January	1,113,609	1,132,753	1,107,121	1,140,109	1,113,350	1,215,770	1,105,718	1,197,426	1,348,812	1,344,836
February	991,161	1,091,207	1,107,068	1,200,659	1,186,582	1,165,919	1,125,766	1,184,534	1,239,738	1,307,655
March	1,186,427	1,177,082	1,221,054	1,281,872	1,268,432	1,352,663	1,335,861	1,224,703	1,576,664	1,616,085
April	1,124,455	1,215,802	1,170,676	1,192,889	1,219,101	1,262,105	1,243,995	1,241,134	1,631,931	1,634,468
May	1,273,593	1,238,981	1,174,557	1,273,155	1,234,858	1,339,143	1,296,421	1,289,754	1,462,681	1,459,501
June	1,210,959	1,219,168	1,222,421	1,319,625	1,285,699	1,346,229	1,283,010	1,443,936	1,422,974	1,600,548
July	1,125,562	1,190,042	1,258,518	1,236,607	1,253,097	1,294,042	1,243,660	1,319,479	1,495,959	1,863,053
August	1,163,951	1,205,538	1,173,713	1,258,272	1,271,610	1,309,303	1,295,192	1,379,934	1,357,244	1,275,893
September	1,077,160	1,199,183	1,199,133	1,246,026	1,260,287	1,257,213	1,272,223	1,300,259	1,269,532	1,658,996
October	1,130,225	1,123,787	1,174,785	1,198,794	1,235,501	1,205,183	1,290,286	1,423,128	1,734,376	1,566,825
November	1,180,750	1,199,356	1,195,968	1,287,480	1,298,722	1,300,162	1,314,750	1,292,689	1,435,409	1,530,084
December	1,387,222	1,503,841	1,469,843	1,648,022	1,486,550	1,415,015	1,514,304	1,501,639	1,795,109	1,953,560
Total	\$ 13,965,074	\$ 14,496,740	\$ 14,474,856	\$ 15,283,512	\$ 15,113,789	\$ 15,462,747	\$ 15,321,187	\$ 15,798,615	\$ 17,770,429	\$ 18,811,505

CITY OF TOPEKA, KANSAS
LOCAL SALES TAXABLE COLLECTIONS BY CATEGORY
LAST TEN FISCAL YEARS

<u>Category</u>	Local Sales Taxable Collections by Category							
	2013	% of	2014	% of	2015	% of	2016	% of
Utilities	\$ 3,620,997	6.93%	\$ 4,038,745	7.13%	\$ 2,990,481	7.21%	\$ 1,422,181	7.75%
Construction	1,639,511	3.16%	1,854,444	2.98%	1,124,347	3.26%	1,668,590	3.56%
Manufacturing	1,278,657	1.80%	1,312,178	2.19%	975,721	2.55%	1,118,878	2.52%
Wholesale Trade	2,130,409	5.27%	2,241,886	4.66%	2,007,214	4.24%	2,266,422	4.30%
Retail Trade	29,629,578	58.61%	30,306,575	58.56%	25,842,995	59.00%	26,695,050	58.12%
Information	2,406,165	4.76%	2,644,771	4.86%	2,252,695	4.79%	3,346,640	5.07%
Real Estate and Rental and Leasing	732,811	1.87%	725,686	1.90%	544,364	1.46%	706,447	1.39%
Accommodation and Food Services	5,643,427	10.96%	5,844,859	11.23%	5,012,211	11.24%	4,998,464	11.21%
Other Services	3,136,195	6.65%	3,172,128	6.50%	2,705,724	6.25%	3,629,880	6.08%
Total	\$ 50,217,748	100%	\$ 52,141,271	100%	\$ 43,455,751	100%	\$ 45,852,553	100%
City Sales Tax Rate	1.50%*		1.50%		1.50%		1.50%	
<u>Category</u>	2017	% of	2018	% of	2019	% of	2020	% of
	\$ 1,480,816	6.88%	\$ 1,322,034	3.10%	\$ 1,248,182	3.08%	\$ 1,125,474	2.54%
Utilities	1,778,407	2.59%	1,617,264	3.64%	1,643,290	3.70%	1,538,342	3.47%
Construction	1,238,333	2.25%	962,495	2.44%	1,002,385	2.57%	1,046,817	2.36%
Manufacturing	2,448,288	4.62%	3,028,310	4.94%	3,054,389	5.09%	2,916,172	6.57%
Wholesale Trade	28,160,341	59.47%	26,670,799	58.22%	26,586,307	58.51%	27,167,810	61.19%
Retail Trade	3,102,872	5.18%	2,757,158	7.30%	2,594,152	6.45%	2,060,678	4.64%
Information	779,858	1.25%	710,406	1.54%	733,755	1.62%	655,639	1.48%
Real Estate and Rental and Leasing	5,210,411	11.53%	5,273,647	10.90%	5,219,191	10.83%	4,641,603	10.46%
Accommodation and Food Services	3,929,330	6.23%	3,936,213	7.92%	3,881,911	8.16%	3,058,176	6.89%
Total	\$ 48,128,657	100%	\$ 46,278,325	100%	\$ 45,963,561	100%	\$ 44,395,842	100%
City Sales Tax Rate	1.50%		1.50%		1.50%		1.50%	
<u>Category</u>	2021	% of	2022	% of				
	\$ 1,326,557	2.49%	\$ 1,578,750	2.80%				
Utilities	1,819,130	3.41%	2,152,272	3.81%				
Construction	1,253,750	2.35%	1,724,166	3.06%				
Manufacturing	3,646,493	6.84%	4,103,008	7.27%				
Wholesale Trade	31,328,181	58.76%	32,272,663	57.19%				
Retail Trade	2,509,840	4.71%	2,355,525	4.17%				
Information	781,589	1.47%	842,202	1.49%				
Real Estate and Rental and Leasing	6,000,089	11.25%	6,293,499	11.15%				
Accommodation and Food Services	4,645,568	8.71%	5,112,519	9.06%				
Total	\$ 53,311,197	100%	\$ 56,434,604	100%				
City Sales Tax Rate	1.50%		1.50%					

Note (1) - Data is listed based on when the local sales tax became the major revenue source for the City.

Source: Kansas Department of Revenue.

City of Topeka, Kansas
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

City Direct Rates				Other Overlapping Governments				
Fiscal Year	Local	Street Repair	Total	State of Kansas	Shawnee County	Shawnee County Joint Economic Dev Org (JEDO)	Washburn University	Grand Total
2013	1%	0.50%	1.50%	6.15%	0.25%	0.25%	0.65%	8.80%
2014	1%	0.50%	1.50%	6.15%	0.25%	0.25%	0.65%	8.80%
2015	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2016	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2017	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2018	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2019	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2020	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2021	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%
2022	1%	0.50%	1.50%	6.50%	0.25%	0.25%	0.65%	9.15%

Source: Kansas Department of Revenue

City of Topeka, Kansas
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Levy Year	Real Property	Personal Property	Motor Vehicle	Corporation	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value
2013	896,632,231	43,255,123	105,931,855	89,386,409	1,135,205,618	39.736	7,030,771,815	16.15%
2014	897,326,968	32,541,192	101,548,405	94,770,762	1,126,187,327	39.733	6,995,275,476	16.10%
2015	915,377,737	28,082,998	88,866,793	100,696,193	1,133,023,721	39.809	7,024,427,153	16.13%
2016	938,667,519	26,681,336	91,885,486	105,959,117	1,163,193,458	39.927	7,172,622,607	16.22%
2017	955,284,392	23,432,186	93,832,535	106,184,976	1,178,734,089	39.920	7,266,236,370	16.22%
2018	999,444,544	24,635,667	118,271,408	110,288,167	1,252,639,786	39.730	7,652,701,711	16.37%
2019	1,017,036,217	21,087,851	120,910,306	108,320,463	1,267,354,837	39.768	7,806,342,251	16.23%
2020	1,048,576,084	21,310,676	120,311,796	113,213,051	1,303,411,607	39.687	8,000,520,222	16.29%
2021	1,076,606,549	20,974,811	126,402,426	130,798,295	1,354,782,081	39.939	8,422,504,646	16.09%
2022	1,180,865,205	23,282,702	120,066,026	135,428,782	1,459,642,715	38.963	9,190,399,522	15.88%

Source: Shawnee County Clerk

Property in Shawnee County is valued every January 1, at its fair market value, except for land devoted to agricultural use. Agricultural land is appraised at 30% of its use value and not market value. The assessed value of each class is calculated by varying percentages of appraised values, ranging from 11.5% for residential and 25% for commercial or industrial. The mill levy is the tax rate applied to the assessed value. One mill is one dollar per \$1,000 of assessed value.

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (1)	Collected within the Fiscal Year of the Levy		Collections for Subsequent Years	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
		Amount	Percentage of Levy			
2013	35,623,485	34,209,054	96.03%	879,956	35,089,010	98.50%
2014	39,010,746	38,958,403	99.87%	905,439	39,863,842	102.19%
2015	39,035,767	39,191,861	100.40%	918,413	40,110,274	102.75%
2016	39,893,010	39,811,613	99.80%	754,229	40,565,842	101.69%
2017	40,972,347	41,033,766	100.15%	748,503	41,782,269	101.98%
2018	41,945,347	41,418,152	98.74%	616,282	42,034,434	100.21%
2019	43,567,230	42,917,043	98.51%	881,154	43,798,197	100.53%
2020	44,793,690	43,111,298	96.24%	791,096	43,902,394	98.01%
2021	46,199,974	45,142,527	97.71%	794,449	45,936,976	99.43%
2022	47,114,207	48,213,019	102.33%	424,022 <i>a</i>	48,637,041	103.23%

(1) As computed and certified by Shawnee County Clerk on November 1 of levy year.

a - Collections for subsequent years are placed in a separate column, due to levied year is not furnished by County.

City of Topeka, Kansas
Principal Property Taxpayers
Current Year and Ten Years Ago

Taxpayer	2022			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Evergy Kansas Central Inc/Westar***	\$ 96,844,209	1	6.63%	\$ 43,208,983	1	3.91%
Burlington Northern/Santa Fe/Utility***	14,690,280	2	1.01%	17,160,218	2	1.55%
Kansas Gas Service/Utility***	14,539,560	3	1.00%	8,772,699	5	0.79%
Target Corporation	13,315,225	4	0.91%	-	-	-
Walmart Properties and Sam's Club	12,797,958	5	0.88%	7,693,798	6	0.70%
Blue Cross/Blue Shield/Ks Hospital Serv/Insurance	7,496,999	6	0.51%	-	-	-
Big Heart Pet Brands	6,934,308	7	0.48%	-	-	-
Frito Lay/Manufacturing	6,858,456	8	0.47%	6,521,866	7	0.59%
Security Benefit Life/Insurance	6,628,860	9	0.45%	-	-	-
ARC HDTPAKS001 LLC/Distribution (Home Depot)	6,545,295	10	0.45%	-	-	-
Westridge Mall LLC	-	-	-	12,755,370	3	1.15%
Southwestern Bell/Utility***	-	-	-	11,965,997	4	1.08%
Dillon Real Estate Co Inc/Retail	-	-	-	5,046,645	9	0.46%
Riviana Foods/Hills Pet Prod/Manufacturing	-	-	-	4,668,007	10	0.42%
IRET Properties/Apts	-	-	-	5,993,163	8	0.54%
Total	\$ 186,651,150		<u>12.79%</u>	\$ 123,786,746		<u>11.19%</u>
Total Assessed Value	\$ 1,459,642,715			\$ 1,106,396,833		

Source: Shawnee County Clerk 2022 tax roll

***State Assessed

City of Topeka, Kansas
Direct and Overlapping Property Tax Rates
(Per \$1,000 of assessed value)
Last Ten Fiscal Years

Fiscal Year	City of Topeka					Other Overlapping Governments							
	General Fund	Debt Service Fund	Parks and Recreation Fund	Others	City Total	State of Kansas	Shawnee County	School District No 501	Washburn University	TMTA	MTAA	Topeka SNCO P Library	Grand Total
2013	24.960	13.999	-	0.777	39.736	1.500	48.180	56.320	3.319	4.200	2.044	9.783	165.082
2014	24.615	14.344	-	0.774	39.733	1.500	48.191	52.536	3.322	4.200	2.053	9.787	161.322
2015	24.662	14.371	-	0.776	39.809	1.500	48.266	51.722	3.266	4.200	2.052	9.798	160.613
2016	24.735	14.413	-	0.779	39.927	1.500	48.345	50.869	3.275	4.200	2.060	9.781	159.957
2017	24.730	14.410	-	0.780	39.920	1.500	48.363	50.702	3.250	4.200	2.054	9.787	159.776
2018	24.612	14.341	-	0.777	39.730	1.500	48.194	50.754	3.229	4.200	2.037	9.786	159.430
2019	25.196	13.994	-	0.578	39.768	1.500	48.172	50.563	3.233	4.200	2.037	9.786	159.259
2020	25.251	13.717	-	0.719	39.687	1.500	48.157	49.716	3.249	4.200	2.032	9.786	158.327
2021	25.442	13.817	-	0.680	39.939	1.500	50.999	48.385	3.403	4.200	1.930	9.706	160.062
2022	27.562	10.720	-	0.681	38.963	1.500	49.861	46.013	3.451	4.200	1.750	8.890	154.628

a

Note: The city's property tax rates may be changed until August 25th of each year. A notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, a hearing may be held and the City Council may amend the budget. Once the rates have been certified to the State the rates can no longer be changed.

City of Topeka, Kansas
Direct and Overlapping Governmental Activities Debt
December 31, 2022

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Shawnee County	\$ 23,840,000	66.67%	\$ 15,894,128
Unified School District No. 345	50,620,015	24.06%	12,179,176
Unified School District No. 437	41,960,000	45.64%	19,150,544
Unified School District No. 450	19,925,000	16.60%	3,307,550
Unified School District No. 501	146,460,000	100.00%	146,460,000
Washburn University	<u>47,990,000</u>	100.00%	<u>47,990,000</u>
	330,795,015		244,981,398
Direct debt, City of Topeka	<u>151,036,167</u>		<u>151,036,167</u>
Total direct and overlapping debt	<u>\$ 481,831,182</u>		<u>\$ 396,017,565</u>

Source: The debt outstanding was provided by Shawnee Co as of 6-30-22.

*Includes specialty debt - Heartland Park Star bonds and College Hill TIF

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Topeka. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

City of Topeka, Kansas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities					Total Primary Government	Percentage of Personal Income	Per Capita			
				Kansas										
	General Obligation Bonds	Other Bonds	Lease Obligations	General Obligation Bonds	Revenue Bonds	Department of Health & Environment Loans	Lease Obligations							
2013	140,034,715	23,305,000	4,178,138	11,470,285	123,790,000	64,071,878	213,446	367,063,462	3.80%	3,067				
2014	132,363,017	19,780,000	2,715,248	11,121,983	132,420,000	58,529,809	144,221	357,074,278	3.74%	3,063				
2015	140,398,807	16,150,000	2,436,290	10,818,413	131,272,947	52,701,862	-	353,778,319	3.72%	3,096				
2016	153,317,382	11,935,000	3,526,553	10,271,759	151,380,744	46,909,049	-	377,340,487	3.81%	2,965				
2017	153,068,077	10,690,000	3,691,113	9,586,912	164,035,314	40,790,177	-	381,861,593	3.75%	3,011				
2018	152,689,330	9,415,000	2,741,448	9,000,809	204,864,959	34,176,327	-	412,887,873	4.02%	3,262				
2019	156,907,205	8,110,000	2,074,679	8,390,020	221,541,720	28,697,635	-	425,721,258	3.98%	3,381				
2020	145,985,766	6,770,000	1,396,637	11,642,285	282,078,008	23,474,854	-	471,347,550	4.29%	3,761				
2021	142,324,170	5,395,000	1,045,918	10,485,111	329,390,790	-	-	488,640,989	4.19%	3,923				
2022	144,409,816	3,980,000	2,646,351	9,746,131	314,099,128	-	28,740	474,910,166	4.07%	3,813				

Note: The other governmental bonds include tax increment and special revenue bonds. These bonds are funded by other sources, but are backed by the full faith and credit of the City. Details regarding the City's outstanding debt can be found in the notes under long-term debt and in the following statistical section pages. Personal income and population data can be found in the demographic and economic section of the statistical section. 2022 Personal Income and Per Capita were not available at the time of this report therefore calculations used 2021 figures.

City of Topeka, Kansas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		General Obligation Bonds Net of Debt Service Restriction	Total Outstanding Debt		General Obligation Bonds Net of Debt Service Restriction	
	General Obligation Bonds*	General Obligation Bonds	Total Primary Government	Debt Service Restricted Fund Balance		Percentage of Personal Income	Per Capita	Percentage of Actual Taxable Value of Property	Per Capita
2013	154,329,715	11,470,285	165,800,000	3,896,624	161,903,376	1.717%	1,298.57	2.30%	1,268.05
2014	146,073,017	11,121,983	157,195,000	3,977,555	153,217,445	1.647%	1,233.16	2.19%	1,201.96
2015	140,398,807	10,818,413	151,217,220	5,221,106	145,996,114	1.589%	1,141.93	2.08%	1,100.88
2016	153,317,382	10,271,759	163,589,141	5,682,111	157,907,030	1.652%	1,285.42	2.09%	1,240.77
2017	153,068,077	9,586,912	162,654,989	6,944,665	155,710,324	1.595%	1,282.69	2.02%	1,227.92
2018	152,592,670	9,000,809	161,593,479	8,580,089	153,013,390	1.573%	1,276.54	1.95%	1,208.76
2019	156,907,205	8,390,020	165,297,225	11,461,267	153,835,958	1.544%	1,312.88	1.90%	1,221.85
2020	145,985,766	11,642,285	157,628,051	14,603,415	143,024,636	1.433%	1,257.90	1.70%	1,141.37
2021	142,324,170	10,485,111	152,809,281	12,304,037	140,505,244	1.311%	1,226.81	1.61%	1,128.03
2022	144,409,816	9,746,131	154,155,947	13,496,490	140,659,457	1.323%	1,223.82	1.45%	1,116.67

Note: This information includes debt that is backed by full faith and credit of government. Details regarding the city's outstanding debt can be found in the notes under long-term debt and in the following statistical pages.

Property value data, population data, and per capita information can be found in the demographic and economic section of the statistical section. 2022 Personal Income was not available at the time of this report therefore 2021 values were used for calculation

City of Topeka, Kansas
Legal Debt Margin Information
Last Ten Fiscal years

	2013	2014	2015	2016	2017
Debt Limit	\$ 340,561,685	\$ 340,500,230	\$ 345,157,363	\$ 339,907,116	\$ 352,866,535
Total net debt applicable to limit	<u>57,268,672</u>	<u>57,893,441</u>	<u>62,764,358</u>	<u>69,174,940</u>	<u>81,359,940</u>
Legal debt margin	<u>\$ 283,293,013</u>	<u>\$ 282,606,789</u>	<u>\$ 282,393,004</u>	<u>\$ 270,732,176</u>	<u>\$ 271,506,595</u>

Total net debt applicable to the limit as a percentage of debt limit	16.82%	17.00%	18.18%	20.35%	23.06%
-------------------------------------------------------------------------	--------	--------	--------	--------	--------

	2018	2019	2020	2021	2022
Debt Limit	\$ 375,791,936	\$ 380,206,451	\$ 391,023,482	\$ 406,434,624	\$ 437,892,815
Total net debt applicable to limit	<u>87,682,495</u>	<u>93,492,655</u>	<u>104,675,069</u>	<u>120,730,519</u>	<u>127,301,492</u>
Legal debt margin	<u>\$ 288,109,441</u>	<u>\$ 286,713,796</u>	<u>\$ 286,348,413</u>	<u>\$ 285,704,105</u>	<u>\$ 310,591,323</u>

Total net debt applicable to the limit as a percentage of debt limit	23.33%	24.59%	26.77%	29.70%	29.07%
-------------------------------------------------------------------------	--------	--------	--------	--------	--------

As permitted by Kansas statutes, for 2022 the City has excluded certain types of debt from this computation as follows:

\$ 9,817,022	K.S.A. 10-427a
14,396,584	K.S.A. 10-309
-	K.S.A. 12-195(8)
3,980,000	K.S.A. 12-1774
<u>Total excluded in 2022</u>	<u>\$ 28,193,606</u>
	16.1, 2018 tab

In 2005 and prior years, the City did not exclude refunding debt from this computation as provided in KSA 10-427a.

Legal Debt Margin Calculation for Fiscal Year 2022

Total assessed value	<u>\$ 1,459,642,715</u>
Debt limit (30% of total assessed value)	<u>437,892,815</u>
Debt applicable to limit:	
General obligation bonds	127,301,492
Less: Amount set aside for repayment of general obligation debt	
Total net debt applicable to limit	<u>127,301,492</u>
Legal debt margin	<u>\$ 310,591,323</u>

Note: Per Kansas Statutes Annotated ("K.S.A") Section 10-308, "The authorized and outstanding bonded indebtedness of any city shall not exceed 30% of the assessed valuation of the city." K.S.A. Section 10-309 allows for certain exceptions to calculating the legal debt limit.

City of Topeka, Kansas
Pledged-Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Water, Water Pollution Control and Stormwater Revenue Bonds					1.25 Revenue	
	Gross Revenues ⁴	Less: Operating Expenses ²	Net Available Revenue	Debt Service on Revenue Bonds (Next Fiscal Year)			
				Principal	Interest		
2013	60,977,779	42,407,157	18,570,622	3,555,000	4,927,381	2.19	
2014	63,641,393	42,328,687	21,312,706	4,995,000	5,202,391	2.09	
2015	61,643,563	41,033,768	20,609,795	4,565,000	4,567,203	2.26	
2016	65,710,348	44,487,875	21,222,473	5,405,000	4,901,875	2.06	
2017	69,240,709	41,888,666	27,352,043	5,925,000	5,343,473	2.43	
2018	76,972,894	42,570,830	34,402,064	7,070,000	6,782,898	2.48	
2019	78,459,571	46,032,625	32,426,946	8,010,000	7,231,482	2.13	
2020	91,431,594	50,049,519	41,382,075	9,780,000	7,769,399	2.36	
2021	84,911,766	42,339,657	42,572,108	14,720,000	7,861,990	1.89	
2022	92,193,975	44,608,557	47,585,418	14,925,000	9,140,764	1.98	

Note: Details regarding the city's outstanding debt can be found in the long-term notes section.

2 - Expenses for the Revenue bonds do not include payments in lieu of taxes, depreciation, amortization, interest, bad debt, or other non-cash items, but do include principal and interest on permitted loans. Prior years have been updated to reflect this change.

3 - The City maintains Net Revenues in the Combined Utility in an amount which will be not less than 100% of the amount required to be paid for debt service, on Permitted Loans and 125% on revenue bonds, by the City in the next succeeding fiscal year.

4 - The gross revenues include fees for services, license and permits, rental income, interest income, and other income, but exclude any gains on disposal of fixed assets.

In 2003, City Ordinance 17985 was passed to combine the Water, Water Pollution Control and Stormwater Utilities.

City of Topeka, Kansas
Demographic and Economic Statistics
Last Ten Fiscal Years

	Fiscal Year	Population (1)	Personal Income (thousands of dollars) (2)	Per Capita Personal Income (2)	501 School District Enrollment (3)
**	2013	127,679	9,658,239	41,175	14,021
	2014	127,473	9,546,228	40,760	14,051
	2015	127,215	9,518,655	40,720	14,169
	2016	127,265	9,904,668	42,365	13,794
	2017	126,808	10,196,031	43,747	13,388
	2018	126,587	10,271,200	44,054	13,161
	2019	125,904	10,703,205	46,017	13,008
	2020	125,310	10,999,549	47,418	12,439
	2021	124,558	11,654,414	50,479	12,501
	2022	125,963	11,654,414	50,479	12,855

Sources:

(1) Population estimates, are taken from the Kansas Division of the Budget & the V2021 data retrieved from the final year of the series (2010 thru 2021) U.S. Census Bureau.

(2) Bureau of Economic Analysis. Personal Income and Per Capita Personal Income data for 2022 were unavailable at the time of this report.

(3) School District 501 only. Private schools and school districts 437, 345, and 450, which partially overlap the city boundaries, are not included. Source of information Kansas Education Data Reporting.

**2013 used a projection of 2.6% for both Personal and Per Capita Personal Income.

Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years
(Dollar Values Expressed in Thousands)

Fiscal Year	Number of Residential Units (1)	Value	Number of Commercial Units (1)	Value	Bank Deposits (2)	Estimated True Value of Property (3)		
						Commercial	Residential	Nontaxable
2013	260	20,232	171	73,549	2,575,596	1,475,449	4,476,216	1,338,706
2014	273	23,679	176	99,345	2,677,773	1,498,453	4,498,898	1,358,985
2015	282	18,848	165	118,638	3,561,214	1,534,203	4,531,516	1,355,076
2016	352	23,682	183	132,496	2,753,871	1,596,759	4,584,335	1,370,439
2017	232	26,006	213	123,329	2,984,396	1,675,035	4,657,728	1,359,843
2018	268	24,373	175	75,245	2,995,033	1,732,571	4,769,054	1,354,969
2019	253	20,403	216	191,227	2,816,882	1,735,110	4,928,528	1,442,758
2020	341	43,621	168	154,489	2,949,154	1,793,198	5,101,032	1,533,676
2021	336	65,731	181	115,415	3,083,937	1,767,577	5,370,801	1,600,834
2022	292	28,864	171	121,215	3,386,286	1,890,055	6,144,010	1,658,141

Sources:

(1) City Development Coordination Office

(2) FDIC - Summary of Deposits market share report, figures are as of 06-30-22

(3) Shawnee County Real Property Abstract

**City of Topeka, Kansas
Principal Employers,
Current Year and Nine Years Ago**

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
State of Kansas	8,050	1	7.37%	Over 4,500	1	6.03%
Stormont-Vail Health Care	5,500	2	5.04%	3,000-4,500	2	4.14%
Unified School District # 501	2,500	3	2.29%	2,000-2,999	3	2.26%
Midwest Health	2,000	4	1.83%	-	-	-
BNSF Railway Company	1,931	5	1.77%	-	-	-
Goodyear Tire and Rubber Co.	1,700	6	1.56%	1,000-2,000	6	1.45%
University of Ks Health Systems- St Francis Campus	1,600	7	1.47%	-	-	-
Washburn University	1,566	8	1.43%	1,000-2,000	9	1.14%
Colmery-O'Neil VA Medical Center	1,544	9	1.41%	-	-	-
Payless Shoe Source	1,500	10	1.37%	-	-	-
Blue Cross Blue Shield of Kansas	-	-	-	1,000-2,000	7	1.27%
Joint Force Headquarters & Ks Army National Guard	-	-	-	1,000-2,000	8	1.24%
US Government	-	-	-	1,000-2,000	4	1.94%
City of Topeka	-	-	-	1,000-2,000	10	1.12%
St. Francis Hospital & Medical Center	-	-	-	1,000-2,000	5	1.59%
 Total	 <u>27,891</u>		 <u>25.55%</u>	 <u>-</u>		 <u>22.1900%</u>
 Total Employment	 109,154			 106,768		

Source:

GO Topeka & Ks Dept Labor, Topeka Chamber of Commerce, Labor Market Info Serv and City of Topeka 2013 CAFR, for number of employees & total employment

State Department of Labor, 3rd Quarter 2022

City of Topeka, Kansas
Full-time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
City Council	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayor's Office	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive	8.00	11.00	12.00	11.00	11.00	11.00	13.00	12.00	10.00	11.00
Legal	17.50	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Financial Services	23.50	23.00	24.00	26.00	25.00	25.00	25.00	24.00	23.00	23.00
Municipal Court	24.00	23.00	23.00	23.00	23.00	23.00	20.00	20.00	20.00	20.00
Human Relations Commission	-	-	-	-	-	-	-	-	-	-
Human Resources	10.50	10.50	11.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00
Information Technology	13.50	15.00	14.00	15.00	17.00	17.00	17.00	16.00	15.00	16.00
Public Safety										
Fire	246.00	245.00	245.00	245.00	246.00	248.00	249.00	249.00	245.00	246.00
Police	382.00	367.50	367.50	353.50	353.50	350.50	352.50	352.50	342.00	344.00
Public Works										
Administration	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	1.00
Development Services	8.00	15.00	15.00	-	-	-	-	-	-	-
Engineering	27.00	31.00	31.00	31.00	35.00	36.00	36.00	36.00	36.00	36.00
Fleet Services	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	22.00	22.00
Forestry	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Transportation Operations	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	10.00	12.00
Special Street Repair	46.00	46.00	46.00	54.00	54.00	54.00	54.00	54.00	54.00	53.00
Facility Operations	14.00	15.00	15.00	17.00	19.00	20.00	20.00	19.00	15.00	14.00
Public Parking	15.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	11.00	11.00
Water	120.00	123.00	123.00	123.00	125.00	121.00	122.00	122.00	121.50	122.00
Water Pollution Control	68.00	67.00	71.00	71.00	72.00	75.00	77.00	77.00	77.50	78.00
Stormwater Utility	24.00	24.00	28.00	28.00	25.00	26.00	25.00	25.00	25.00	24.00
Housing & Neighborhood Development	14.00	14.00	14.00	-	-	-	-	-	-	-
Neighborhood Relations	-	-	-	47.00	47.00	31.00	31.00	31.00	31.00	31.00
Planning	11.00	11.00	11.00	10.00	10.00	28.00	29.00	29.00	29.00	29.00
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Public Golf Course	-	-	-	-	-	-	-	-	-	-
Zoo	24.50	22.00	22.00	22.00	24.00	24.00	25.00	25.00	25.00	3.00
Total	1,146.00	1,140.50	1,150.00	1,166.50	1,179.50	1,182.50	1,188.50	1,184.50	1,155.00	1,135.00

Source: City Budget Office

**Elected City Council members are not considered full time equivalents, so are not included*

**Golf Course no FTE's due to contracting out the Grounds Maintenance.*

**Neighborhood Relations Department added in 2016, consolidating divisions from multiple Departments.*

**Development Services moved from Neighborhood Relations to Planning in 2018.*

City of Topeka, Kansas
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire										
Total number of incidents	17,559	18,195	18,780	19,969	22,287	23,538	23,031	21,246	23,415	23,762
Fire calls	673	671	676	843	907	952	859	958	1,057	1,240
Rescue & Emergency Medical calls	13,275	14,118	14,463	12,185	11,395	13,822	13,652	11,482	14,139	16,125
Police										
Citations issued	18,544	20,696	17,631	17,521	16,042	13,659	13,939	7,847	8,298	7,948
Driving under the influence citations	463	349	221	188	191	238	267	173	198	199
Development Services										
Residential building permits	260	273	282	352	232	268	253	341	336	292
Commercial building permits	171	176	165	183	213	175	216	168	181	171
Street Operations										
Street swept (curb miles)	3,807	2,700	2,956	4,227	5,218	4,796	5,175	5,268	3,730	4,305
Asphalt patching material used (tonnage)	3,044	4,774	2,032	3,515	3,810	3,123	3,054	1,603	1,725	1,777
Traffic Operations										
Cross walks maintained (miles)	555	824	871	871	871	871	871	392	450	430
Streets painted (miles)	285	198	285	285	285	285	285	185	170	163
Number of signs replaced	1,670	1,033	1,052	1,195	1,472	2,189	1,184	2,688	1,327	1,336
Public Parking violations issued	15,691	14,117	12,748	11,107	12,352	10,220	8,906	6,124	6,533	6,583
Zoo attendance	172,692	202,711	196,208	203,407	199,309	212,609	224,117	200,291	N/A	N/A
Neighborhood Relations										
CDBG disbursed per year (thousands of \$)	1,805	1,883	1,734	1,915	1,378	1,848	1,417	2,023	2,376	2,155
CDBG rehab activity of single residential units	293	173	156	103	448	703	290	290	580	602
CDBG CV activity (thousands of \$)	-	-	-	-	-	-	-	185	684	369
Water										
New Connections	137	161	270	170	149	131	245	231	310	334
Number of accounts	55,779	55,913	55,648	55,855	55,991	56,009	55,933	56,549	56,850	56,793
Annual Volume Net Finished (millions of gallons)	6,652	6,611	6,236	6,396	6,104	6,909	6,360	6,624	7,211	7,407
Valve routine maintenance	1,772	994	940	951	736	1,284	718	2,172	943	34
Water Pollution Control										
Number of accounts	48,192	48,522	48,583	48,757	48,852	48,859	48,790	49,327	49,623	49,550
Volume (millions of gallons)	5,607	5,580	6,839	7,259	7,046	5,991	8,790	7,479	6,965	6,076
Number of service calls	930	827	916	791	712	841	849	1,006	936	857
Stormwater Utility										
Number of service calls	344	435	586	489	386	346	576	590	467	408

Source: Various city departments

Note: Indicators are not available for general government and administration functions.

2022 Water: Value routine maintenance is lower due to staffing and water main breaks requiring attention.

City of Topeka, Kansas
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Square miles of City	61.8	61.9	61.9	61.961	62.580	62.610	62.610	62.610	62.810	63.080
Fire										
Stations	12	12	12	12	12	12	12	12	12	12
Firefighters	236	236	235	238	235	237	232	235	240	240
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police officers	300	300	300	295	295	295	299	299	299	299
Street Operations										
Miles of City streets	1,532	1,586	1,586	1,611	1,610	1,610	1,610	1,610	1,610	1,610
Traffic Operations										
Traffic signals	201	201	201	201	185	185	185	185	185	185
Traffic signs (number of signs)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,002
Water										
Water mains (miles)	887	888	892	892	879	896	896	902	901	901
Storage capacity (millions of gallons)	25	25	25	25	25	25	25	25	25	25
Water Pollution Control										
Sanitary sewers (miles)	872	872	973	974	976	866	866	866	850	828
Stormwater Utility										
Storm sewers (miles)	330	330	330	404	422	425	421	422	427	423
Public Parking										
Parking garages	7	7	7	7	7	7	7	7	7	7
Parking meters	1,631	1,630	1,633	1,633	1,665	1,338	1,230	1,230	1,223	1,209

Source: Various city departments

Note: Indicators are not available for the general government, administration and zoo functions.

2015 Water Pollution Control included force mains in their totals under Sanitary sewers (miles).

2018 per the Comprehensive Parking Study, 327 underutilized meters were removed & replaced with time limits.

2018 Sanitary Sewer miles has been revised to only include City owned mains.

n/a = not available

City of Topeka, Kansas
Schedule of Bonded Indebtedness and Other Financing by Issue
December 31, 2022

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2022	Retired Year-to-Date	Refunded Year-to-Date	Issued Year-to-Date	Outstanding as of December 31, 2022
Governmental General Obligation Bonds												
2016B	General Obligation Bonds	Tax-Exempt	09/13/16	2.500 - 5.000	\$ 22,705,000	2/15 & 8/15	8/15	\$ 15,415,000	\$ -	\$ 15,415,000	\$ -	\$ -
2017A	General Obligation Bonds	Tax-Exempt	09/05/17	2.250 - 5.000	28,490,000	2/15 & 8/15	8/15	15,370,000	1,625,000	-	-	13,745,000
2018A	General Obligation Bonds	Tax-Exempt	09/04/18	3.000 - 5.000	7,225,000	2/15 & 8/15	8/15	6,100,000	410,000	-	-	5,690,000
2018B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/04/18	3.000 - 3.250	5,285,000	2/15 & 8/15	8/15	4,460,000	315,000	-	-	4,145,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3.000	36,495,161	2/15 & 8/15	8/15	29,883,349	2,919,997	-	-	26,963,352
2019B	General Obligation Bonds (Zoo Projects)	Tax-Exempt	09/10/19	2.000 - 4.000	1,440,000	2/15 & 8/15	8/15	1,280,000	80,000	-	-	1,200,000
2020A	General Obligation Bonds	Tax-Exempt	08/18/20	1.000 - 3.500	14,110,000	2/15 & 8/15	8/15	9,976,837	706,158	-	-	9,270,679
2021A	General Obligation Bonds	Tax-Exempt	04/13/21	1.000 - 4.000	35,070,000	2/15 & 8/15	8/15	29,819,889	3,961,128	-	-	25,885,761
2021B	General Obligation Bonds (Zoo Projects)	Taxable	04/13/21	1.200 - 3.000	2,735,000	2/15 & 8/15	8/15	2,735,000	360,000	-	-	2,375,000
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4.000	20,077,464	2/15 & 8/15	8/15	20,077,464	2,031,741	-	-	18,045,723
2022A	General Obligation Bonds	Tax-Exempt	02/14/22	2.000 - 4.000	14,695,000	2/15 & 8/15	8/15	-	1,705,000	-	14,695,000	12,990,000
2022B	General Obligation Bonds	Tax-Exempt	08/30/22	3.000 - 5,000	16,715,000	2/15 & 8/15	8/15	-	-	-	16,715,000	16,715,000
Subtotal Governmental G.O. Bonds						205,042,625		135,117,539	14,114,024	15,415,000	31,410,000	136,998,515
Business-type General Obligation Bonds												
2017A	General Obligation Bonds	Tax-Exempt	05/19/16	2.500 - 5,000	1,662,982	2/15 & 8/15	8/15	4,405,000	20,000	-	-	4,385,000
2019A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3,000	594,839	2/15 & 8/15	8/15	378,823	102,077	-	-	276,746
2020A	General Obligation Bonds - (Water)	Tax-Exempt	08/18/20	1.000 - 3.500	3,645,063	2/15 & 8/15	8/15	3,233,163	228,842	-	-	3,004,321
2021A	General Obligation Bonds	Tax-Exempt	09/10/19	2.000 - 3,000	594,839	2/15 & 8/15	8/15	1,070,111	218,872	-	-	851,239
2021C	General Obligation Bonds	Tax-Exempt	09/14/21	1.000 - 4,000	912,536	2/15 & 8/15	8/15	912,536	128,259	-	-	784,277
Subtotal Business-type G.O. Bonds						7,410,260		9,999,633	698,050	-	-	9,301,583
Other General Obligation Bonds (See Footnotes)												
2011A	Full Faith and Credit STAR Bonds (Heartland Park)	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	3,275,000	910,000	-	-	2,365,000
2016A	Full Faith and Credit Tax Increment Refunding Bonds	Tax-Exempt	05/19/16	2.000 - 2,000	4,430,000	2/15 & 8/15	8/15	2,120,000	505,000	-	-	1,615,000
Subtotal Other General Obligation Bonds						14,285,000		5,395,000	1,415,000	-	-	3,980,000
TOTAL GENERAL OBLIGATION BONDS						\$ 226,737,885		\$ 150,512,172	\$ 16,227,075	\$ 15,415,000	\$ 31,410,000	\$ 150,280,098
Utility Revenue Bonds												
2014A	Combined Utility Revenue Bonds	Tax-Exempt	12/23/14	3.125 - 5,000	45,510,000	2/1 & 8/1	8/1	\$ 26,140,000	\$ 720,000	\$ -	\$ -	\$ 25,420,000
2016A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/06/16	2.000 - 3,000	24,945,000	2/1 & 8/1	8/1	23,265,000	710,000	-	-	22,555,000
2017A	Combined Utility Revenue Bonds	Tax-Exempt	09/05/17	2.250 - 5,000	17,975,000	2/1 & 8/1	8/1	16,505,000	400,000	-	-	16,105,000
2018A	Combined Utility Revenue Bonds	Tax-Exempt	09/11/18	3,000 - 5,000	45,695,000	2/1 & 8/1	8/1	43,005,000	915,000	-	-	42,090,000
2019A	Combined Utility Revenue Bonds	Tax-Exempt	09/17/19	2,000 - 4,000	33,270,000	2/1 & 8/1	8/1	28,790,000	2,175,000	-	-	26,615,000
2020A	Combined Utility Revenue Bonds	Tax-Exempt	09/08/20	1,000 - 3,000	94,885,000	2/1 & 8/1	8/1	93,150,000	1,610,000	-	-	91,540,000
2021A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	09/07/21	2,000 - 4,000	68,280,000	2/1 & 8/1	8/1	68,280,000	7,795,000	-	-	60,485,000
2021B	Combined Utility Junior Lien Revenue Bonds	Taxable	09/07/21	2,000 - 3,000	14,990,000	2/1 & 8/1	8/1	14,990,000	395,000	-	-	14,595,000
Subtotal Utility Revenue Bonds						345,550,000		314,125,000	14,720,000	-	-	299,405,000
Subtotal Other Revenue Bonds												
TOTAL REVENUE BONDS						\$ 345,550,000		\$ 314,125,000	\$ 14,720,000	\$ -	\$ -	\$ 299,405,000
TOTAL BONDED INDEBTEDNESS OF THE CITY						\$ 572,287,885		\$ 464,637,172	\$ 30,947,075	\$ 15,415,000	\$ 31,410,000	\$ 449,685,098
2021A	Temporary Notes	Tax-Exempt	09/14/21	4.000	4,140,000	At Maturity	10/01/22	\$ 4,140,000	\$ -	\$ 4,140,000	\$ -	\$ -
2021B	Internal Temporary Notes	Tax-Exempt	-	-	6,890,000	At Maturity	10/01/22	925,000	-	925,000	-	-
2022A	Internal Temporary Notes	Tax-Exempt	04/28/22	-	1,680,000	At Maturity	10/01/23	-	1,680,000	-	1,680,000	-
2022A	Temporary Notes	Tax-Exempt	08/30/22	4.000	1,680,000	At Maturity	10/01/23	-	-	-	5,215,000	5,215,000
TOTAL TEMPORARY NOTES						5,065,000		1,680,000	5,065,000	6,895,000	5,215,000	
TOTAL INDEBTEDNESS OF THE CITY						\$ 469,702,172		\$ 32,627,075	\$ 20,480,000	\$ 38,305,000	\$ 454,909,098	

City of Topeka, Kansas
Schedule of Temporary Notes Outstanding by Project
December 31, 2022

Project Purpose/Description	Project Number	Project Amount Financed
Facilities Improvement Repair Maint Program	131074.00	\$ 1,629,688
Sanitary Sewer Horseshoe Bend # 6 & #7	401103.00	612,367
Street Improvement Aquarian Acres	601124.00	622,244
Street Improvement Horseshoe Bend #6 & #7	601130.00	1,530,919
Street Improvement Sherwood Park Sub	601132.00	819,782
Total aggregate principal outstanding		<u><u>\$ 5,215,000</u></u>

Note: On August 9, 2022, the City issued its Series 2022-B Temporary Notes in the principal amount of \$5,215,000.00. The 2022-B Notes were purchased by Fidelity Capital Markets, bear interest at 4.00%. The notes are scheduled to mature on October 1, 2023.

City of Topeka, Kansas
Debt Service Payments to Final Maturity
Revenue Bonds
December 31, 2022

Combined Utility Scheduled Debt Service					Cumulative % of Total Bonds
Year Ending December 31,	Principal Amount Due	Interest Amount Due	Total Annual Debt Service	Bond Balance	Retired at Year End
2022				\$ 299,405,000	
2023	14,925,000	9,140,764	24,065,764	284,480,000	4.98%
2024	13,425,000	8,836,266	22,261,266	271,055,000	9.47%
2025	13,900,000	8,280,765	22,180,765	257,155,000	14.11%
2026	14,330,000	7,828,765	22,158,765	242,825,000	18.90%
2027	14,325,000	7,326,515	21,651,515	228,500,000	23.68%
2028	14,285,000	6,826,815	21,111,815	214,215,000	28.45%
2029	11,915,000	6,355,153	18,270,153	202,300,000	32.43%
2030	11,860,000	5,892,240	17,752,240	190,440,000	36.39%
2031	12,045,000	5,525,528	17,570,528	178,395,000	40.42%
2032	11,300,000	5,249,678	16,549,678	167,095,000	44.19%
2033	11,615,000	4,874,690	16,489,690	155,480,000	48.07%
2034	9,985,000	4,539,509	14,524,509	145,495,000	51.41%
2035	9,905,000	4,262,208	14,167,208	135,590,000	54.71%
2036	9,340,000	3,998,346	13,338,346	126,250,000	57.83%
2037	9,375,000	3,740,279	13,115,279	116,875,000	60.96%
2038	9,370,000	3,503,361	12,873,361	107,505,000	64.09%
2039	9,515,000	3,261,753	12,776,753	97,990,000	67.27%
2040	9,780,000	3,016,865	12,796,865	88,210,000	70.54%
2041	9,250,000	2,767,248	12,017,248	78,960,000	73.63%
2042	9,470,000	2,505,501	11,975,501	69,490,000	76.79%
2043	9,740,000	2,240,214	11,980,214	59,750,000	80.04%
2044	10,035,000	1,963,368	11,998,368	49,715,000	83.40%
2045	9,635,000	1,677,994	11,312,994	40,080,000	86.61%
2046	9,915,000	1,382,184	11,297,184	30,165,000	89.93%
2047	8,985,000	1,100,643	10,085,643	21,180,000	92.93%
2048	8,300,000	809,819	9,109,819	12,880,000	95.70%
2049	5,950,000	546,325	6,496,325	6,930,000	97.69%
2050	4,925,000	306,488	5,231,488	2,005,000	99.33%
2051	2,005,000	162,713	2,167,713	-	100.00%
TOTALS	\$ 299,405,000	\$ 117,921,993	\$ 417,326,993		

City of Topeka, Kansas
Schedule of Industrial Revenue Bonds by Obligee (1)
December 31, 2022

Obligated Entity or purpose	Interest Rates	Issue Date	Final Maturity	Original Principal Amount	January 1, 2022	Issued	Retired	Principal Outstanding December 31, 2022
Outstanding								
Brewster Place	2.975%	7/21/2015	6/1/2035	\$ 8,190,000	\$ 6,185,000	\$ -	\$ 6,185,000	\$ -
YMCA - refunding	4.00 - 6.00%	9/7/2011	9/1/2032	\$ 7,055,000	\$ 5,260,000	\$ -	\$ -	\$ 5,260,000
Brewster Place 2017-A1	3.25%	8/2/2017	3/1/2023	\$ 3,560,000	\$ 786,000	\$ -	\$ 786,000	\$ -
Brewster Place 2017-A2	3.25%	8/2/2017	12/1/2037	\$ 14,105,000	\$ 14,105,000	\$ -	\$ 14,105,000	\$ -
Brewster Place 2017-B1	3.25%	8/2/2017	5/1/2026	\$ 3,605,000	\$ 1,937,000	\$ -	\$ 1,937,000	\$ -
Brewster Place 2017-B2	3.25%	8/2/2017	6/1/2027	\$ 6,685,000	\$ 6,685,000	\$ -	\$ 6,685,000	\$ -
Sunflower Foundation 2019-A	3.47%	2/20/2019	3/1/2039	\$ 10,000,000	\$ 8,625,000	\$ -	\$ 500,000	\$ 8,125,000
Midland Care Connection, Inc 2020A	1.75 - 4.00%	8/31/2020	9/1/2040	\$ 12,495,000	\$ 12,495,000	\$ -	\$ 790,000	\$ 11,705,000
Brewster Place 2022-AB	5.75-6.50%	12/1/2022	12/1/2052	\$ 49,525,000	\$ 49,525,000	\$ -	\$ -	\$ 49,525,000
				\$ 115,220,000	\$ 105,603,000	\$ -	\$ 30,988,000	\$ 74,615,000

(1) Issuance of these industrial revenues bonds is authorized by KSA 12-1740 et seq KSA 12-1743 states in pertinent part "... The principal and interest of such bonds shall be payable solely and only from the special fund herein provided for such payments, and said bonds shall not in any respect be a general obligation of such city, nor shall be payable in any manner by taxation . . .".

City of Topeka, Kansas
Schedule of Special Assessment Debt
December 31, 2022

Collection Year	Assessment Levy	Current Collections (1)	Percent of Levy Collected	Amount of Delinquency
2013	2,310,602	1,793,593	78%	65,389
2014	2,316,954	1,975,602	85%	117,655
2015	2,307,222	1,903,978	83%	55,657
2016	1,780,956	2,312,432	130%	-
2017	1,860,262	3,092,812	166%	43,136
2018	2,148,704	3,043,217	142%	-
2019	1,829,844	2,215,959	121%	95,593
2020	1,998,371	3,153,752	158%	133,905
2021	2,107,331	3,628,123	172%	125,380
2022	2,175,781	3,567,288	164%	118,626
2023-2027	14,869,519	-	-	-
2028-2032	9,015,009	-	-	-
2033-2037	2,978,612	-	-	-

(1) Collections and assessments include interest

City of Topeka, Kansas
Employment and Unemployment Statistics
Last Ten Fiscal Years

Average Annual Non-Farm Employment Distribution										
Topeka MSA										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Non-Farm	110,200	111,500	111,100	112,600	111,500	112,300	111,600	108,500	108,600	111,700
Goods-Producing	12,700	13,200	12,800	13,200	13,000	13,400	13,400	12,900	13,600	14,200
Service-Providing	97,500	98,300	98,300	99,300	98,500	98,900	98,200	95,600	95,000	97,500
Private Service-Providing	70,700	70,800	71,200	72,500	71,900	72,200	71,400	69,900	69,100	71,800
Government	26,800	27,500	27,200	26,900	26,700	26,600	26,700	25,700	25,900	25,800

Source: Kansas Department of Labor, Division of Employment, Research and Analysis Section. Data is not seasonally-adjusted.

The major employment sectors within the Topeka Metropolitan Statistical Area (“Topeka MSA”) include manufacturing, mining and construction, transportation and public utilities, wholesale and retail trade, finance related industries, service related industries, and government.

Unemployment Rates										
Topeka MSA										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Topeka MSA	6.00%	4.80%	4.31%	4.08%	3.60%	3.50%	3.30%	5.92%	3.58%	2.70%
Kansas	5.40%	4.50%	4.23%	4.09%	3.60%	3.40%	3.20%	6.02%	3.20%	2.70%
United States	7.40%	6.20%	5.28%	4.85%	4.35%	3.89%	3.67%	8.11%	5.35%	3.64%

Source: Kansas Department of Labor, Division of Employment, Research and Analysis Section, Kansas Labor Market Information, and the U.S. Bureau of Labor and Statistics.

Note: Prior years unemployment rates were updated to reflect information provided by the Bureau of Labor Statistics.

OTHER INFORMATION



Capital Improvement Plan Master Summary

Capital Improvement Budget												Capital Improvement Plan				Project Category
Project Number	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025	Proposed 2026	5 Year Total	Previous Funding	Future Funding	Changes from 2021 CIP			Type				
Revenue Bonds																
Water Booster Pump Station Rehabilitation Program	281237.00	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 1,250,000	NEW TO CIP			New and Repair/Replace	Utilities	Utilities	
West Filter Rehabilitation	281240.00	\$ -	\$ -	\$ -	\$ -	\$ 3,365,381	\$ 3,365,381	\$ -	\$ -	NEW TO CIP			New and Repair/Replace	Utilities	Utilities	
Oakland WWTP Solids Handling Upgrades Phase II	291018.02	\$ 1,240,000	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 26,000,000	\$ -	\$ -	NOT ON 2021 CIP (Additional Funding Requested)			New	Utilities	Utilities	
Shunga Creek Flood Mitigation	161008.00	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 3,750,000	\$ -	\$ 6,750,000	\$ -	\$ -	Decreased 2023: \$3,000,000; Increased 2025: \$3,000,000			New	Utilities	Utilities	
Stormwater Pump Station Rehab/Replacement Program	161013.00	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ -	\$ 2,500,000	NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Stormwater Conveyance System	501081.00	\$ 3,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,400,000	\$ 4,650,000	\$ 16,049,999	\$ -	\$ 18,000,000	2022 \$700K; 2025 Decreased \$100k			Repair/Replace	Utilities	Utilities	
Storm Sewer Repair/Rehabilitation: Fairlawn 22nd Park to 28th Phase II	502730.01	\$ -	\$ 3,250,000	\$ -	\$ -	\$ -	\$ 3,250,000	\$ 1,750,000	\$ -	NO CHANGE			Repair/Replace	Utilities	Utilities	
Oakland WWTP Sludge Thickening Process Upgrade	291091.00	\$ 4,306,000	\$ 4,306,000	\$ -	\$ -	\$ -	\$ 8,612,000	\$ -	\$ -	NO CHANGE			New	Utilities	Utilities	
Annual Wastewater Pump Station Rehabilitation & Replacement	291099.00	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 8,000,000	\$ -	\$ 7,500,000	\$ -	NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Wastewater Lining & Replacement Program	291108.00	\$ 3,500,000	\$ 6,000,000	\$ 6,000,000	\$ 27,500,000	\$ -	\$ 34,000,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Sanitary Sewer Interceptor Maintenance & Rehabilitation Program	291109.00	\$ 1,500,000	\$ 2,000,000	\$ 5,000,000	\$ 7,500,000	\$ 5,000,000	\$ 21,000,000	\$ -	\$ 7,500,000	NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Sanitary Sewer Force Main Replacement Program	291110.00	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 3,000,000	\$ 23,000,000	\$ -	\$ -	2022 Increase \$1m; 2023 Decrease \$1m;			Repair/Replace	Utilities	Utilities	
Annual Water Main Replacement Program	281225.00	\$ 6,500,000	\$ 6,750,000	\$ 6,500,000	\$ 6,500,000	\$ 7,000,000	\$ 32,250,000	\$ -	\$ 38,000,000	2025 Decrease of \$250k; Increased 2022 \$11,859,205; 2023 \$8,000,000 Decreased			Repair/Replace	Utilities	Utilities	
Disinfection Modification	281236.00	\$ 11,859,205	\$ 8,000,000	\$ -	\$ -	\$ -	\$ 19,859,205	\$ 2,213,250	\$ -	2024 \$14,725,000			New	Utilities	Utilities	
Southwest Zone Improvements & Optimizations	281162.00	\$ -	\$ -	\$ 1,548,000	\$ -	\$ 1,500,000	\$ 3,048,000	\$ -	\$ -	NO CHANGE			New and Repair/Replace	Utilities	Utilities	
West Zone Improvements & Optimizations	281163.00	\$ -	\$ -	\$ -	\$ 2,816,000	\$ -	\$ 2,816,000	\$ -	\$ -	NO CHANGE			New and Repair/Replace	Utilities	Utilities	
West Plant Basin Rehabilitation	281164.00	\$ -	\$ 6,349,667	\$ 5,349,667	\$ -	\$ -	\$ 11,699,334	\$ 5,349,667	\$ -	Increased 2023 \$1,000,000; Moved 2022 into 2023 for 0 net change			2024 Increase \$1,32m; 2025 Decrease 1.3m	Utilities	Utilities	
West Intake Rehabilitation	281165.00	\$ -	\$ -	\$ 2,322,068	\$ 2,322,068	\$ -	\$ 4,644,136	\$ -	\$ -	2023 Decrease \$900k; 2024 Increase of \$1,215,219			Repair/Replace	Utilities	Utilities	
Chemical Building Rehabilitation	281166.00	\$ -	\$ -	\$ 1,215,129	\$ -	\$ -	\$ 1,215,129	\$ -	\$ -	2024 Increase of \$1,215,219			New and Repair/Replace	Utilities	Utilities	
Central Zone Improvements & Optimizations Phase II	281196.00	\$ -	\$ 675,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 4,675,000	\$ -	\$ -	NO CHANGE			New and Repair/Replace	Utilities	Utilities	
East Plant Basin Rehabilitation	281202.00	\$ -	\$ -	\$ 2,851,612	\$ 2,851,612	\$ -	\$ 5,703,224	\$ -	\$ -	2025 Increase \$600k			New and Repair/Replace	Utilities	Utilities	
East Intake Rehabilitation Water Treatment Plant	281214.00	\$ -	\$ -	\$ -	\$ 3,463,425	\$ -	\$ 3,463,425	\$ -	\$ -	2025 Increase \$163,425			New and Repair/Replace	Utilities	Utilities	
Annual Water Tower Rehabilitation Program	281215.00	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Water Treatment Plant Rehabilitation Program	281238.00	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Utilities	Utilities	
Meter Vault Replacement Program	281218.00	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ -	\$ -	4,000,000 NO CHANGE			Repair/Replace	Utilities	Utilities	
Annual Hydrant and Valve Rehab and Replacement Program	281221.00	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000	\$ -	\$ -	1,000,000 NO CHANGE			Repair/Replace	Utilities	Utilities	
Subtotal Revenue Bond Funds	\$ 39,405,205	\$ 49,080,667	\$ 45,736,475	\$ 47,553,105	\$ 37,715,380	\$ 219,490,831	\$ 35,312,917	\$ 120,000,000								
General Obligation Bond Facilities																
Facilities Improvements, Repair, and Maintenance Program (FIRM) 2022	131079.00	\$ 5,550,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 14,150,000	\$ -	\$ 11,500,000	2022: Increase \$3.9m with surplus (new allocated money dedicated to fire station)			Repair/Replace	Facilities	Facilities	
Municipal Upgrades - Upgrades	131042.00	\$ 409,743	\$ -	\$ -	\$ -	\$ -	\$ 409,743	\$ -	\$ -	2023 Increase \$500k; 2024 Increase \$403,079			New and Repair/Replace	Facilities	Facilities	
Subtotal Facilities	\$ 5,959,743	\$ 2,150,000	\$ 14,559,743	\$ -	\$ 11,500,000											
Neighborhoods																
Infill Sidewalk/Ped Plan 2022	241071.00	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,100,000	\$ -	\$ 3,000,000	2022 Increase \$100k			New and Repair/Replace	Neighborhoods	Neighborhoods	
Neighborhood Infrastructure Program 2022 (SORT)	601125.00	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,500,000	\$ 1,500,000	\$ 8,100,000	\$ -	\$ 10,900,000	2025 decreased \$200k			New and Repair/Replace	Neighborhoods	Neighborhoods	
Subtotal Neighborhoods	\$ 2,400,000	\$ 2,300,000	\$ 2,300,000	\$ 2,100,000	\$ 2,100,000	\$ 11,200,000	\$ -	\$ 13,900,000								
Public Safety																
Fire Department Fleet Replacement	801057.00	\$ 1,694,948	\$ 1,622,822	\$ 1,741,539	\$ 1,859,336	\$ 1,967,806	\$ 8,886,451	\$ -	\$ -	Increase 2022 \$850k; 2023 Decrease \$42k; 2024 Decrease \$1.7m; Increased 2025: \$8K			Repair/Replace	Public Safety	Public Safety	
Fleet Replacement Program - Transportation Operations	861030.00	\$ 1,400,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,400,000	\$ -	\$ 5,000,000	2022 Increase \$400k; 2024/2025 Decrease \$500k			New and Repair/Replace	Public Safety	Public Safety	
Subtotal Public Safety	\$ 3,094,948	\$ 2,622,822	\$ 2,741,539	\$ 2,859,336	\$ 2,967,806	\$ 14,286,451	\$ -	\$ 5,000,000								
Street																
SE Adams from 37th to 45th	701051.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,060,000	NEW TO CIP			Repair/Replace	Street	Street	
SW 21st - Belle to Fairlawn	701052.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,336,180	NEW TO CIP			Repair/Replace	Street	Street	
Replacement of Medians	601099.00	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 80,000	\$ -	2022 Increase \$600k; 2023/2024 Decrease \$300k			Repair/Replace	Street	Street	
Citywide Infrastructure Program 2022	601126.00	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -	\$ -	1,250,000 NO CHANGE			New and Repair/Replace	Street	Street	
Complete Streets Program 2022	601127.00	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000	\$ -	\$ 500,000	2022-2025 Increase \$500k			New and Repair/Replace	Street	Street	
NW Tyler Street - NW Lyman Road to NW Beverly Street	701019.00	\$ 1,809,350	\$ -	\$ -	\$ -	\$ -	\$ 1,809,350	\$ 514,933	\$ -	Increase 2022 \$1,641,000 to \$1,809,350			Repair/Replace	Street	Street	
SW Huntoon Street, SW Executive Drive to SW Urish Road	701029.00	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ -	\$ -	4,554,000 NO CHANGE			Repair/Replace	Street	Street	
SW Urish Road, SW 21st Street to SW 29th Street	701030.00	\$ -	\$ -	\$ -	\$ 450,000	\$ 3,350,000	\$ 3,800,000	\$ -	\$ 3,950,025	2023 Increase \$55k			Repair/Replace	Street	Street	
NW Tyler Street, NW Beverly Street to NW Paramore Street	701034.00	\$ -	\$ -	\$ 103,500	\$ 1,149,312	\$ -	\$ 1,252,812	\$ -	\$ -	Increased 2025 from \$833,000 to \$1,149,312			Repair/Replace	Street	Street	
S. Topeka Blvd from 29th Street to 37th Street	701038.00	\$ -	\$ 651,750	\$ -	\$ -	\$ -	\$ 651,750	\$ -	\$ -	2023 Added \$651k			Repair/Replace	Street	Street	
NW Fairlawn Road from 23rd Street to 29th Street	701040.00	\$ -	\$ 103,500	\$ 672,750	\$ 879,750	\$ -	\$ -	\$ -	\$ -	NO CHANGE			Repair/Replace	Street	Street	
Subtotal Street	\$ 3,259,350	\$ 1,605,250	\$ 1,057,000	\$ 3,122,062	\$ 4,550,000	\$ 13,593,662	\$ 594,933	\$ 18,650,205								
Traffic																
Traffic Signal Replacement Program 2022	141033.00	\$ 1,212,527	\$ 852,953	\$ 839,520	\$ 635,000	\$ 885,000	\$ 4,425,000	\$ -	\$ 4,425,000	Removed 5327k in 23-25			Repair/Replace	Traffic	Traffic	
Traffic Signal LED Upgrade Program 2022	141034.00	\$ 82,800	\$ -	\$ -	\$ -	\$ -	\$ 82,800	\$ 162,800	\$ 162,800	NO CHANGE			New and Repair/Replace	Traffic	Traffic	
Traffic Safety Program 2022	601128.00	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 1,100,000	\$ -	\$ 1,100,000	NO CHANGE			New and Repair/Replace	Traffic	Traffic	

City of Topeka		Capital Improvement Budget				Capital Improvement Plan								Project Category
Project Number	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025	Proposed 2026	5 Year Total	Previous Funding	Future Funding	Changes from 2021 CIP			Type		
Subtotal Traffic	\$ 1,515,327	\$ 1,072,953	\$ 1,059,520	\$ 855,000	\$ 1,105,000	\$ 5,607,800	\$ 162,800	\$ 5,525,000						
Annual Total GO Bond Projects	\$ 16,229,368	\$ 9,751,025	\$ 9,308,059	\$ 11,086,398	\$ 12,872,806	\$ 59,247,656	\$ 757,733	\$ 54,575,205						
General Obligation Bond - Special														
Polk-Quincy Project Support	701048.00	\$ 7,000,000	\$ 6,000,000	\$ -	\$ -	\$ 13,000,000	\$ 7,000,000	\$ -	NO CHANGE			Repair/Replace	Street	
Subtotal Traffic	\$ 7,000,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 13,000,000	\$ 7,000,000	\$ -						
Fix Our Streets Sales Tax Fund														
NW Lyman Road from NW Tyler to NW Vail.	701050.00	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 2,850,000	NEW TO CIP			Repair/Replace	Street		
SW 6th from Wanamaker to Museum Drive	841082.00	\$ -	\$ -	\$ -	\$ 116,000	\$ 116,000	\$ 1,259,000	NEW TO CIP			Repair/Replace	Street		
S Kansas Avenue - 17th to 19th	841083.00	\$ -	\$ -	\$ -	\$ 83,000	\$ 83,000	\$ 862,000	NEW TO CIP			Repair/Replace	Street		
SW Topeka Blvd - 37th to 49th	841084.00	\$ -	\$ -	\$ -	\$ 520,000	\$ 520,000	\$ 5,686,000	NEW TO CIP			Repair/Replace	Street		
ADA Sidewalk Ramp Program 2022	241072.00	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ -	\$ 1,500,000	NO CHANGE			Repair/Replace	Street	
Sidewalk Repair Program 2022	241073.00	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ -	\$ 500,000	NO CHANGE			Repair/Replace	Street	
SF Quincy Street from 8th Street to 10th Street	601098.00	\$ 175,000	\$ 50,000	\$ 1,092,500	\$ -	\$ 1,317,500	\$ -	\$ -	2022 Increase of \$50k			Repair/Replace	Street	
SW Gage Blvd. from Elmard Drive to 6th Street	601100.00	\$ 690,000	\$ -	\$ -	\$ 690,000	\$ 60,000	\$ -	NO CHANGE			Repair/Replace	Street		
NW Tyler Street - NW Lyman Road to NW Beverly Street	701019.00	\$ 724,270	\$ -	\$ -	\$ 724,270	\$ 514,933	\$ -	Increased 2022 by \$85k			Repair/Replace	Street		
SW 10th Avenue from Wanamaker to SW Gerald Lane	701023.00	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	NEW TO CIP			Repair/Replace	Street		
Downtown Street Improvement Projects	701024.00	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ -	\$ -	Increased 2022 and 2025 to \$100,000			Repair/Replace	Street	
NW Tyler Street, NW Beverly Street to NW Paramore Street	701029.00	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	NEW TO CIP			Repair/Replace	Street		
SW Uriah Road, SW 21st Street to SW 29th Street	701030.00	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	NEW TO CIP			Repair/Replace	Street		
S. Topeka Blvd from 21st Street to 29th Street	701031.00	\$ -	\$ 150,000	\$ 1,700,000	\$ -	\$ 1,850,000	\$ -	\$ -	Removed \$50,000 from 2024 and added to 2023			Repair/Replace	Street	
SW 5th Street from Topeka Blvd to Burlingame Road	701032.00	\$ -	\$ 100,000	\$ 885,000	\$ -	\$ 985,000	\$ -	\$ -	Added \$25,000 to 2023; Added \$17,000 to 2025			Repair/Replace	Street	
NW Tyler Street, NW Beverly Street to NW Paramore Street	701034.00	\$ -	\$ -	\$ 602,374	\$ -	\$ 602,374	\$ -	\$ -	Increased 2025 from \$42,600 to \$602,374			Repair/Replace	Street	
S. Kansas Avenue from 10th Street to 17th Street	701037.00	\$ -	\$ 100,000	\$ 260,000	\$ 2,340,000	\$ 2,700,000	\$ -	\$ -	Decreased 2024 by \$150,000 and increased 2025 by \$10,000			Repair/Replace	Street	
S. Topeka Blvd from 5th Street to 7th Street	701038.00	\$ 220,000	\$ 1,743,290	\$ -	\$ 1,963,290	\$ -	\$ -	Removed 2024 Money to Put into 2022; Added 2023 Funding			Repair/Replace	Street		
SE 29th Street from Kansas Avenue to Adams Street	701039.00	\$ -	\$ 220,000	\$ 80,000	\$ 2,800,000	\$ 3,100,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Street	
SW Fairlawn Road from 23rd Street to 28th Street	701040.00	\$ 50,000	\$ 100,000	\$ 996,500	\$ 1,146,500	\$ -	\$ -	\$ -	Allocated \$50,000 for 2022			Repair/Replace	Street	
Curb & Gutter Replacement Program 2022	841078.00	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 6,250,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Street	
Pavement Management Rehabilitation & Reconstruction Program	841079.00	\$ 7,600,000	\$ 7,300,000	\$ 6,300,000	\$ 6,300,000	\$ 33,800,000	\$ -	\$ -	50,000,000			Repair/Replace	Street	
Alley Repair Program 2022	841080.00	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	\$ -	\$ -	2,500,000			Repair/Replace	Street	
Street Contract Preventative Maintenance Program	841081.00	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000	\$ -	\$ -	10,000,000			Repair/Replace	Street	
Subtotal City Sales Tax	\$ 14,009,270	\$ 13,818,290	\$ 13,862,500	\$ 13,373,874	\$ 16,559,000	\$ 71,622,934	\$ 574,933	\$ 81,007,000						
County JEDO Sales Tax														
Giraffe and Friends	301047.04	\$ 833,500	\$ 666,500	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	NEW TO CIP			New	Quality of Life	
New Children's Zoo	301047.06	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,000,000	\$ -	\$ -	NEW TO CIP			New and Repair/Replace	Quality of Life	
Elephant Conversion to Rhinoceros	301047.07	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	NEW TO CIP			Repair/Replace	Quality of Life	
Tiger Experience	301047.08	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	NEW TO CIP			New	Quality of Life	
S Topeka Blvd from 15th to 21st	701045.00	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	4,500,000			Repair/Replace	Street	
12th Street (2 lanes) - Gage Boulevard to Kansas Avenue	701016.00	\$ 4,250,000	\$ 3,580,000	\$ -	\$ 7,830,000	\$ 5,350,000	\$ -	\$ -	Decreased 2023 by \$200,000			Repair/Replace	Street	
SE California Avenue - SE 37th Street to SE 45th Street	701021.00	\$ 2,520,000	\$ -	\$ -	\$ 2,520,000	\$ 750,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Street	
SW 17th Street (MacVicar to Interstate 470	701025.00	\$ 500,000	\$ 4,450,000	\$ 4,450,000	\$ 4,250,000	\$ 13,650,000	\$ 950,000	\$ -	NO CHANGE			Repair/Replace	Street	
Hunton (2 Lanes) Gage to SW Harrison	701028.00	\$ -	\$ 100,000	\$ 500,000	\$ 400,000	\$ 3,630,000	\$ 4,630,000	\$ -	\$ -	7,110,000			Increased 2024 by \$100,000 and 2025 by \$50,000	
Bikeways Master Plan 2021	861029.00	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 1,500,000	\$ -	\$ -	1,000,000			New and Repair/Replace	Street
Subtotal County Sales Tax	\$ 11,333,500	\$ 8,796,500	\$ 6,450,000	\$ 5,150,000	\$ 5,330,000	\$ 37,060,000	\$ 7,050,000	\$ 12,610,000						
Cash														
Facilities Maintenance and Repair Program 2022	131075.00	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ -	\$ 1,500,000	NO CHANGE			Repair/Replace	Facilities	
SE 29th Street/ Kansas Turnpike Authority Interchange	701053.00	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	NEW TO CIP			New	Street	
Fire Portable Radios	801015.00	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 600,000	\$ -	\$ 300,000	NO CHANGE			Repair/Replace	Public Safety	
Geocortex Implementation	801017.00	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 59,280	NO CHANGE			New	Facilities	
Police Department Fleet Replacement	801020.01	\$ 536,000	\$ 536,000	\$ 536,000	\$ 536,000	\$ 2,680,000	\$ -	\$ -	2,680,000			New	Public Safety	
Boddy Worn Camera/Tear Equipment Replacement Plan	801021.01	\$ 345,841	\$ 582,720	\$ 582,720	\$ 582,720	\$ 2,676,721	\$ -	\$ 3,146,688				New	Public Safety	
Electric Vehicle Charging Stations	801027.00	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 130,000	\$ -	\$ -	NEW TO CIP			New	Facilities	
Portable and Installed 800 MHz Radios	801030.00	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -	\$ -	Decreased 2023 \$3,150			New and Repair/Replace	Public Safety	
Fire Department Fleet Replacement	801057.00	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000	\$ -	\$ -	NO CHANGE			Repair/Replace	Public Safety	
Fleet Replacement Program - Transportation Operations 2022	861018.00	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ 13,500,000	\$ -	\$ -	22,500,000			New and Repair/Replace	Facilities	
Integrated Document Management System	861019.00	\$ 260,000	\$ -	\$ -	\$ -	\$ 260,000	\$ -	\$ -	NO CHANGE			New	Facilities	
Asset Inventory - Geospatial Updates	861020.00	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000	\$ 120,000	\$ -	\$ 175,000			Repair/Replace	Facilities	
Fleet Replacement Program - Transportation Operations 2022	861030.00	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	NO CHANGE			New and Repair/Replace	Public Safety	
ESRI Annual Renewal	861031.00	\$ 116,650	\$ 116,650	\$ 132,000	\$ 132,000	\$ 629,300	\$ 110,000	\$ 660,000	First year on CIP			Repair/Replace	Facilities	
Cityworks Annual Renewal	861032.00	\$ 153,000	\$ 153,000	\$ 153,000	\$ 156,000	\$ 711,000	\$ 150,000	\$ 900,000	First year on CIP			Repair/Replace	Facilities	
Ligo Annual Renewal	861033.00	\$ 60,112	\$ 60,112	\$ 60,112	\$ 60,112	\$ 305,60	\$ 60,112	\$ 360,672	First year on CIP			Repair/Replace	Facilities	
AS 400 Maintenance	65,096	\$ 65,096	\$ 65,096	\$ 65,096	\$ 65,096	\$ 323,530	\$ 65,096	\$ -	New			New	Quality of Life	
Digital Inclusion Initiative	Digital	\$ 100,000	\$ 500,000	\$ 500,000	\$ 350,000	\$ 1,450,000	\$ -	\$ -	First year on CIP			New	Quality of Life	
Intellitraq	Intellitraq	\$ 94,288	\$ 94,288	\$ 94,288	\$ 94,288	\$ 471,440	\$ 94,288	\$ -	First year on CIP			New	Quality of Life	
Lawson ERP	Lawson ERP	\$ 1,868,235	\$ 1,618,235	\$ 1,618,235	\$ 368,235	\$ 4,591,175	\$ 368,235	\$ -	First year on CIP			New	Quality of Life	
Neptune 360 Water Meter Application	Neptune 360 Water Meter Application	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000	\$ 55,000	\$ -	New			New	Quality of Life	
OpenCities	OpenCities	\$ 57,340	\$ 57,340	\$ 57,340	\$ 57,340	\$ 286,700	\$ 57,340	\$ -	First year on CIP			New	Quality of Life	
OpenGov	OpenGov	\$ 138,300	\$ 138,300	\$ 138,300	\$ 138,300	\$ 691,500	\$ 138,300	\$ -	New			New	Quality of Life	
Pavement Assessment	Pavement Assessment	\$ 76,020	\$ 76,020	\$ 76,020	\$ 76,020	\$ 380,100	\$ 76,020	\$ -	First year on CIP			New	Quality of Life	
IPD Real-time Information Center	RTIC	\$ -	\$ -	\$ 472,640	\$ 382,640	\$ 855,380	\$ 2,295,840	\$ -	New			New	Public Safety	
Stormwater/Wastewater Flow Monitoring	Stormwater/Wastewater Flow Monitoring	\$ 200,760	\$ 200,760	\$ 200,760	\$ 200,760	\$ 1,003,800	\$ 200,760	\$ -	First year on CIP			New	Quality of Life	
Utility Billing System	Utility Billing System	\$ 78,795	\$ 78,795											

City of Topeka	Capital Improvement Budget					Capital Improvement Plan					Type	Project Category
	Project Number	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025	Proposed 2026	5 Year Total	Previous Funding	Future Funding	Changes from 2021 CIP		
Shanes Creek Flood Mitigation	161008.00	\$ -	\$ 333,333	\$ 333,333	\$ 333,333	\$ -	\$ 9,999,999	\$ -	\$ -	NO CHANGE	New	Utilities
Neighborhood Infrastructure Program 2022 (SORT)	601125.00	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 1,650,000	\$ -	\$ 10,900,000	Different project number - No Change	New and Repair/Replace	Neighborhoods
12th Street (2 lanes) - Gage Boulevard to Kansas Avenue	701016.00	\$ 2,250,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,350,000	\$ 5,350,000	\$ -	New in Regards to Funding Source; Was listed in JEDO in 2021	Repair/Replace	Street
Subtotal Federal Funds		\$ 2,930,000	\$ 4,013,333	\$ 4,713,333	\$ 3,863,333	\$ 530,000	\$ 16,049,999	\$ 5,500,000	\$ 11,900,000			
Waste Water												
Annual Infiltr & Infiltration Program	291111.00	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	\$ -	\$ 2,500,000	NO CHANGE	Repair/Replace	Utilities
Annual WPC Facility Rehabilitation Program	291112.00	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000	\$ 9,000,000	\$ -	\$ 5,000,000	NO CHANGE	Repair/Replace	Utilities
WPC Supervisory Control and Data Acquisition (SCADA) System Upgrades	291113.00	\$ 607,500	\$ 607,500	\$ 607,500	\$ 150,000	\$ 150,000	\$ 2,122,500	\$ -	\$ 750,000	NEW TO CIP	New and Repair/Replace	Utilities
Annual Wastewater Plant Operations Equipment & Fleet Maintenance Program	291114.00	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ -	\$ 1,500,000	NO CHANGE	Repair/Replace	Utilities
Neighborhood Infrastructure Program 2022	601125.00	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ -	\$ 10,900,000	NO CHANGE	New and Repair/Replace	Neighborhoods
Subtotal Waste Water		\$ 2,557,500	\$ 2,557,500	\$ 2,557,500	\$ 2,100,000	\$ 6,100,000	\$ 15,872,500	\$ -	\$ 20,650,000			
Storm Water												
Shanes Creek Stormwater Master Plan	151040.00	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	NOT ON 2021 CIP	New and Repair/Replace	Utilities
Annual Stream & Channel Restoration, Stabilization, & Relab	501085.00	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ -	\$ 750,000	NEW TO CIP	Repair/Replace	Utilities
Annual Levee Asset Repair/Relab Program	161016.00	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000	\$ -	\$ 1,250,000	NO CHANGE	Repair/Replace	Utilities
Annual Best Management Practices Development & Construction	501085.00	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -	\$ 1,250,000	NO CHANGE	New and Repair/Replace	Utilities
Annual Drainage Correction Program	501084.00	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ -	\$ 1,500,000	NO CHANGE	New and Repair/Replace	Utilities
Annual Stormwater Operations Equipment & Fleet Maintenance	501086.00	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 300,000	\$ 1,800,000	\$ -	\$ 1,500,000	Increased 2022, 2024 by \$50,000	Repair/Replace	Utilities
Subtotal Storm Water		\$ 1,350,000	\$ 1,200,000	\$ 1,300,000	\$ 1,250,000	\$ 1,450,000	\$ 6,550,000	\$ -	\$ 6,250,000			
Water												
Annual Water Plant Operations Equipment & Fleet Maintenance Program	281234.00	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ -	\$ 2,000,000	NO CHANGE	New and Repair/Replace	Utilities
Supervisory Control and Data Acquisition (SCADA) Upgrades	281239.00	\$ 581,250	\$ 581,250	\$ 581,250	\$ 150,000	\$ 150,000	\$ 2,043,750	\$ -	\$ -	Different Project Number - Increased 2025 by \$150,000	New	Utilities
Subtotal Water		\$ 981,250	\$ 981,250	\$ 981,250	\$ 550,000	\$ 550,000	\$ 4,043,750	\$ -	\$ 2,000,000			
Parking Fund												
Parking Facilities Capital Repairs 2022	131081.00	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ -	\$ 2,000,000	Different Project number - Same amounts	Repair/Replace	Facilities
Subtotal Parking Fund		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ -	\$ 2,000,000			
IT Fund												
Computer Leases	Computer Leases	\$ 83,000	\$ 137,000	\$ 107,000	\$ 92,000	\$ 69,000	\$ 488,000	\$ 1,225,000	\$ -	2024 Funding Added	Repair/Replace	Quality of Life
Police Department Mobile Data Terminal Upgrades	Police MDT	\$ 81,250	\$ 81,250	\$ 99,250	\$ 99,250	\$ -	\$ 361,000	\$ -	\$ 514,275	2022-2025: Increased by \$65k	Repair/Replace	Quality of Life
Fire Department Mobile Data Terminal Upgrades	Fire MDT	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250	\$ -	\$ 125,000	\$ -	\$ -	2022-2025: Increased by \$6,000	Repair/Replace	Quality of Life
Network Switch Upgrades	Network Switch Upgrade	\$ 146,878	\$ 146,878	\$ 146,878	\$ 146,878	\$ -	\$ 587,512	\$ -	\$ -	CONSOLIDATED FROM 2021	Repair/Replace	Quality of Life
Storage Area Network Upgrades	Storage Area Network	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ -	\$ 650,000	\$ -	\$ -	CONSOLIDATED FROM 2021	Repair/Replace	Quality of Life
Data Back-up System Replacements	Data Back-up System Replacements	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 300,000	\$ -	\$ -	CONSOLIDATED FROM 2021	Repair/Replace	Quality of Life
Security Systems Replacements	Security Systems Replacements	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ 260,000	\$ 65,000	\$ -	CONSOLIDATED FROM 2021	Repair/Replace	Quality of Life
Microsoft Enterprise Agreements	Microsoft Enterprise Agreements	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	\$ 900,000	\$ -	\$ -	2022-2025: Increased by \$2,000	Repair/Replace	Quality of Life
Cloud Storage	Cloud Storage	\$ 801034.00	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ -	\$ -	CONSOLIDATED FROM 2021	New	Quality of Life
Business Intelligence and Analytical Data Architecture	Business Intelligence and Analytical Data Architecture	\$ 801056.00	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	CONSOLIDATED FROM 2021	Repair/Replace	Quality of Life
Microsoft Azure (Cloud Services)	Microsoft Azure (Cloud Services)	IS-2018-001	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 450,000	\$ 150,000	\$ -	2025: Eliminated \$150k	Repair/Replace	Quality of Life
Subtotal IT Fund		\$ 1,669,878	\$ 1,723,878	\$ 1,111,878	\$ 946,878	\$ 119,000	\$ 5,571,512	\$ 1,440,000	\$ 514,275			
Total Capital Improvements		\$ 106,001,845	\$ 106,304,782	\$ 99,358,632	\$ 96,821,864	\$ 95,046,462	\$ 503,533,585	\$ 61,844,619	\$ 350,353,840			