

# Quarterly Financial Report

March 31, 2015



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## Executive Summary

### INTRODUCTION

At the end of each quarter, the Administration and Financial Services department reports on the City of Topeka’s financial condition. The following quarterly financial report provides an analysis of the first quarter of fiscal year 2015, ending March 31, 2015. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the City’s auditors at a later date.

This report provides an analysis of financial trends through the first quarter of 2015 compared to the same time period in 2014. An analysis of major revenues is presented in the executive summary of this section, along with an analysis of major expenditures.

The first section of the report outlines the City’s major revenue streams and expenditures for budgeted funds and compares them to previous year information. The second section of the report outlines financial information on a budgetary basis for all City budgeted funds, including comparisons of year-to-date and the adopted budget. The third section of the report outlines the status of outstanding capital projects for the current fiscal year and contains the actual quarterly report filed with the official City newspaper.

### BASIS OF REPORTING

The purpose of this section is to describe the type of reporting that is utilized for this report, which is different than the Comprehensive Annual Financial Report (CAFR), which utilizes generally accepted accounting principles (GAAP) basis, is prepared at year end and is reviewed by an independent auditor. This report is based upon a cash basis of accounting, which is legally required by State of Kansas as a minimum for reporting, in which revenues are not recognized until received. Encumbrances are reported as a charge to the current budget. This report is prepared primarily for management of the City budget and oversight of revenues and expenditures in order to recognize positive and negative trends throughout the fiscal year.

Primary differences between the budgetary basis vs GAAP are as follows, these are just some examples and are not meant to be entirely inclusive:

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

In 2015 the City converted how it is accounting on a regular basis from a modified accrual basis to a cash basis in order to be more transparent in reporting purposes. In comparison to 2014, there are noticeable differences in the report that will continue throughout 2015, but should be adjusted by the fourth quarter report.

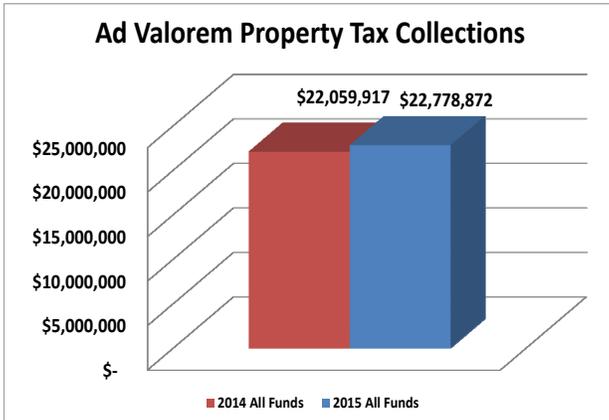


## Executive Summary

### MAJOR REVENUE HIGHLIGHTS

The purpose of this section is to describe the major revenues of the City and compare them to the previous and current year budgets. Revenues were up 10% to \$73,316,930 at the end of the first quarter of 2015, compared to 2014 revenues of \$66,488,237. In 2015 the City is reporting on a cash basis, compared to a modified accrual basis for 2014.

#### PROPERTY TAX

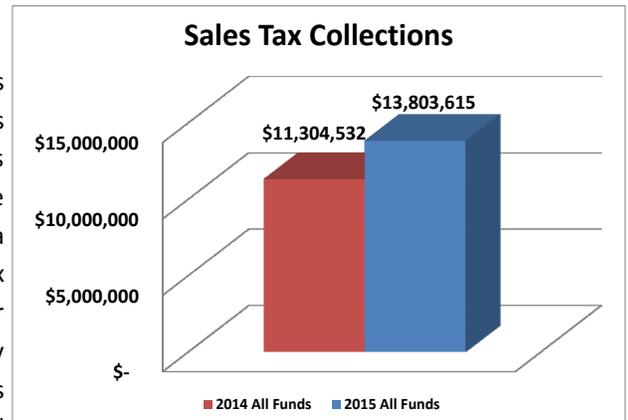


The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property and state assessed utilities. The Shawnee County Appraiser values real and personal properties, while the State of Kansas assigns values to state assessed utilities. Property taxes accounted for approximately 30% of the total revenues for the first quarter of 2015. The City maintains three taxing funds: the General, Debt Service, and Special Liability.

Property taxes collected in 2015 year-to-date were \$22,778,872 compared to \$22,059,917 in 2014, an increase of \$718,955, or 3%. The City receives approximately 98% of property tax collections by June with another 2% distributed the second half of the year.

#### SALES TAX

The City of Topeka receives three sales taxes, two for direct operations and one for countywide purposes. In addition to those, the City receives dedicated sales tax primarily for the payment of debt service and pay as you go community improvement districts. The two sales taxes that are utilized for operations include a 1 cent sales tax for the general fund and a 1/2 cent sales tax utilized for existing street maintenance. Total sales tax collections for 2015 year to date were \$13,803,615, a 22% increase over the 2014 revenues of \$11,304,532. Of the \$13.8 million that the City receives the following are used for operational purposes: \$7.6 million is allocated to the general fund, \$3.8 million was received in the street fund and \$2.2 million was received in the countywide 1/2 cent sales tax fund, which is then utilized for street improvements, economic development and County road and bridge projects. Total sales taxes collected year to date represent 18% of the total revenues, making it the second largest revenue stream collected to date. Sales tax is collected on a monthly basis. In budgeting, the sales tax is the largest revenue stream for the City.



Sales tax is up 22% year to date partially due to changes in accounting. The City in 2014 reported on a modified accrual basis, in 2015 the City is reporting on cash basis. Currently the forecast incorporates a 1% increase in the sales tax for years 2015-2019.

#### WATER FEES

Customers in the City are charged a fee for water services, fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve and enhance the infrastructure of the City water system. Water fee revenues are up 4.31% in 2015 with collections of \$6,349,367, compared to 2014 collections of \$6,086,795. Revenues increases year to date are primarily attributed to rate increases.

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**CAUTION**

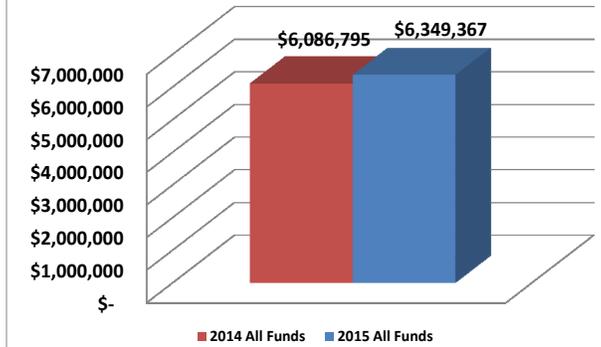
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## Executive Summary

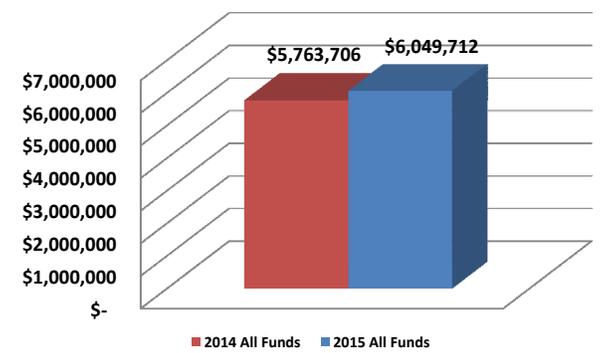
KSA 12-825d requires any revenue derived from the sale and consumption of water to be disbursed only for the operation of the plant or distribution system. The water fund is currently challenged with an aging infrastructure that has a higher number of breaks per mile than the nationwide average. The aging infrastructure is placing additional strain on the system, which will cause higher maintenance costs and require additional improvements in the infrastructure. The City water system has typically bonded projects, however moving forward in order to replace additional mains, the City will need to look at cash funding projects and review utility rates.

### Water Fee Collections



## WASTEWATER FEES

### Wastewater Fee Collections



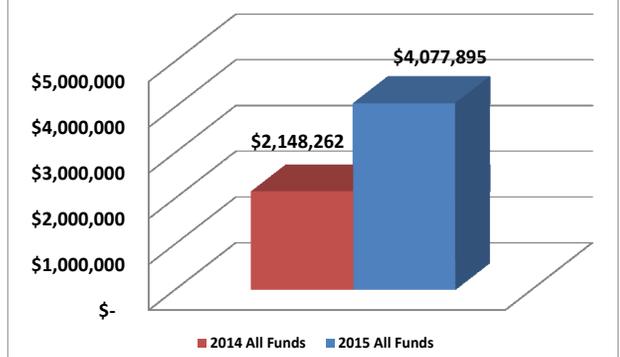
Customers in the City are charged a fee for wastewater disposal. Fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve and enhance the infrastructure of the City wastewater system. Wastewater fee revenues are up 4.96% in 2015 with collections of \$6,049,712, compared to 2014 collections of \$5,763,706. This is primarily due to rate increases implemented in 2015.

KSA 12-630a allows the governing body of any city to provide for a system of treatment and disposal of wastewater. All revenues derived from a wastewater system are deposited into the wastewater fund. The utility is required to maintain cash on hand equal to 120% of debt service, based on bond covenants.

## FRANCHISE FEES

Franchise fees are based upon agreements between the City and local utilities. Generally, these agreements are long term and result in payments to the City of 5-6% of utility revenues in return for use of right of ways. All franchise fees are credited to the General Fund. Sources of franchise fees tend to be volatile, based on the weather, commodity pricing and utility rates. Franchise fee collections are up 90% in 2015 with collections of \$4,077,895, compared to 2014 collections of \$2,148,262. Westar franchise fees increased from 5% to 6% in 2014. All others remain at 5%. Increases in 2015 compared to year to date 2014 are primarily attributed to changes in the accounting method for the City of Topeka. In 2015 statements are being produced on a cash basis compared to a modified accrual basis for 2014. The primary difference being that one month of 2014 franchise fee revenues were accrued to 2013, in 2015 this will still occur but will be booked at year end.

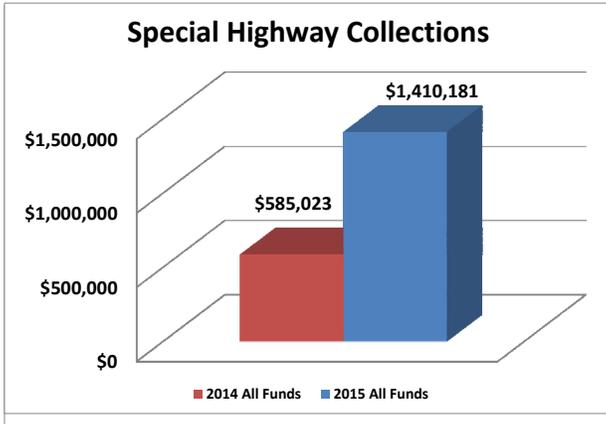
### Franchise Fee Collections





## Executive Summary

### SPECIAL HIGHWAY



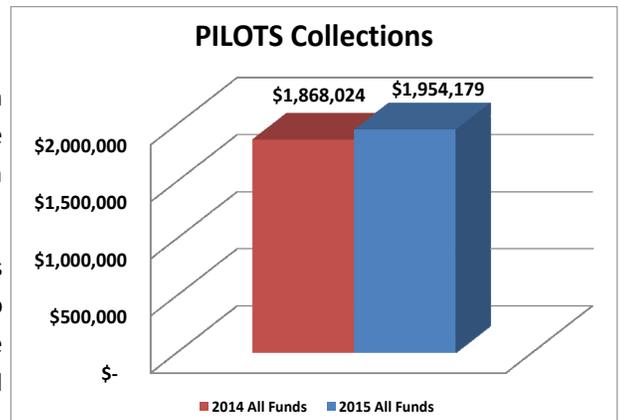
State motor fuel tax collections are based on wholesale gallons sold, instead of the value or price of the gallons sold. The state distribution formula allocates 33.63% for cities and counties. The amounts for cities is based on the ratio of city population to the total population of the state. Every County also receives a minimum of \$5,000. Of the balance remaining, 44.06% is apportioned based upon motor vehicle registration fees from the prior year, 44.06% based upon the average daily miles traveled in all counties, and 11.88% based upon the total road miles of counties in the state. Then Shawnee County takes 50% of the moneys received and gives it to the cities based on population. Special highway collections are up 59% year-to-date. In 2015 the City received \$1,410,181, compared to 2014 collections of \$585,023. The difference is due to

reporting changes.

### PILOTS

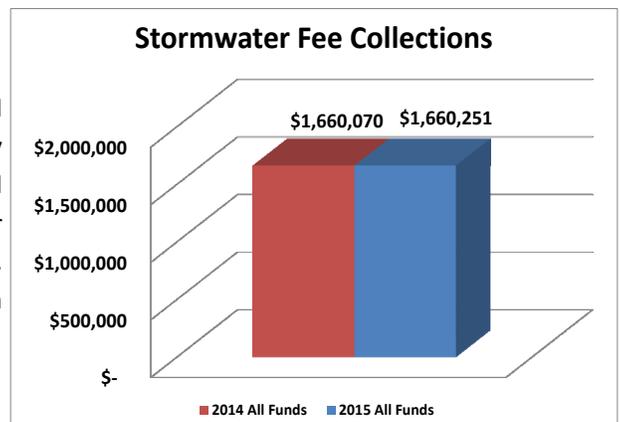
Payments in lieu of taxes are payments made to the City based upon either agreements with the City utilities, or agreements with outside agencies that the City may have given tax abatements to, and have an agreement in place to pay a portion of taxes that would typically be due.

The City utilities pay PILOTS and the formula is based upon two areas. This includes 1) a 6% payment of total revenues generated for the ability to utilize City rights-of-way and 2) utilities are assessed as an utility would be by the County appraiser, their total valuation is taken times the assessed valuation rate of 33%, then times the mill levy resulting in the PILOT fee. Year to date collections are up 3% with \$1,954,179 collected in 2015, compared to \$1,868,024 in 2014.



### STORMWATER FEE

The stormwater fee was created by ordinance, on January 1, 1997 to fund the stormwater utility. The fees collected by the utility are designated by ordinance to pay solely for the maintenance, repair, enhancement and administration of the stormwater system of the City. The stormwater system includes inlets, pipes, levees, creeks, rivers, publicly owned ditches, channels, and detention ponds. Year to date collections are up .01% with \$1,660,251 collected in 2015, compared to \$1,660,070 in 2014.



### MAJOR EXPENDITURE HIGHLIGHTS

The purpose of this section is to describe the major expenditure types, which are divided up into 5 categories: personnel, contractual, commodities, other payments, and capital outlay. Year to date expenditures are up 6% for 2015 to \$50,307,556, compared to 2014 expenditures of \$47,643,005.

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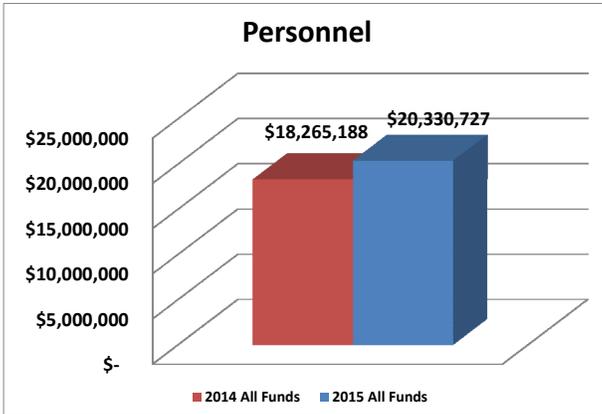
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## Executive Summary

### PERSONNEL

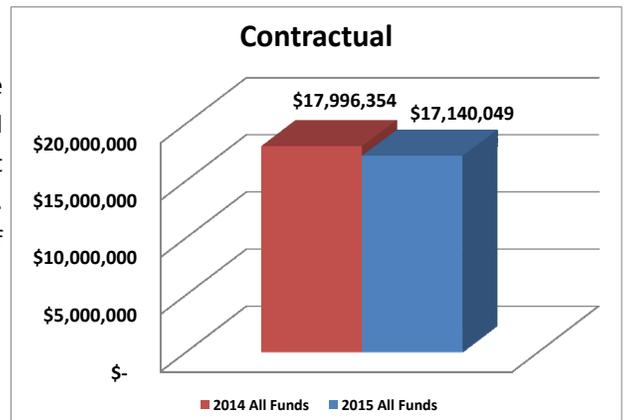


Personnel costs consists of anything related to compensating employees, including employee benefit costs such as the City’s contribution for retirement, social security and life insurance. Personnel costs for all funds constitute the highest percent of expenditures at 39% of the year to date 2015 expenses. Personnel increased 11% in 2015 to \$20,330,727, compared to 2014 totals of \$18,265,188.

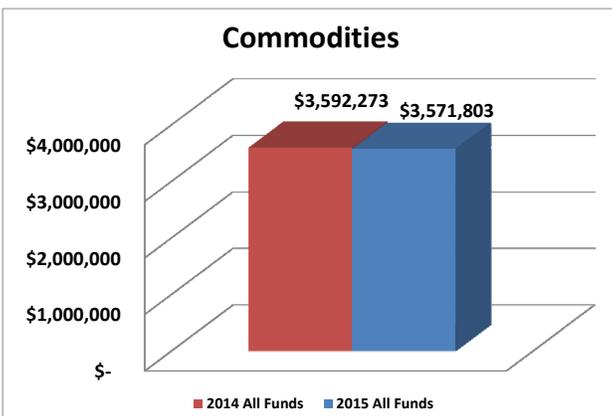
Increases in personnel costs are primarily driven by wage increases, commonly negotiated through contracts for the majority of City employees. Increases in benefits continually place a financial burden on the City as KPERS, KP&F and Health insurance benefits increase annually greater than the rate of inflation.

### CONTRACTUAL

Contractual costs, related to running the City on a daily basis include property insurance premiums, utility costs, printing services, rent and maintenance services. Contractual services make up the second largest category of spending year to date, consisting of 34% of total expenditures. Contractual services decreased by 5% in 2015 with expenses of \$17,140,049 compared to 2014 expenses of \$17,996,354.



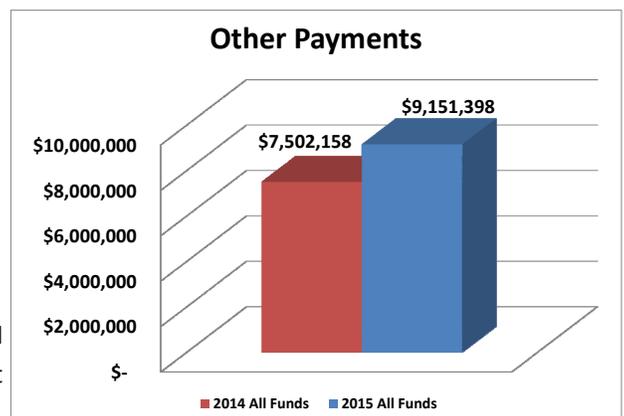
### COMMODITIES



Commodity expenditures include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals and office supplies. Commodity expenditures for 2015 year to date was flat, with 2015 expenses of \$3,586,107, compared to 2014 of \$3,592,273.

### OTHER PAYMENTS

Other payments include items such as debt service payments and operating transfers. The majority of expenditures are due to debt payments that are paid in the utilities, parking and debt service funds. Other expenditures increased from \$9,151,398 in 2015 from \$7,502,158 in 2014, a increase of 30%.



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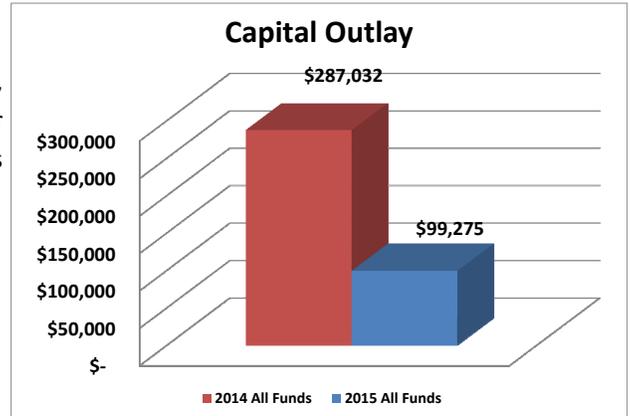
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## Executive Summary

### CAPITAL OUTLAY

Capital outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, zoo animals, computer software, and tools and equipment. Capital outlay expenditures decreased by 65% from \$287,032 in 2014 to \$99,275 in 2015.



### SUMMARY OF FUNDS BY REPORTING TYPE

The following definitions below help to explain the types of funds that the City of Topeka utilizes:

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

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

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

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

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

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

*Internal Service Fund:* used to report any activity that provides for goods or services to other funds, departments, or agencies

Summary of Funds by Reporting Type					
Governmental Funds			Proprietary Funds		
Special Revenue Funds			Enterprise Funds	Internal Service Funds	
Property Tax Funds		Non Property Tax Funds			
Funds					
General Fund: 101	Debt Service: 301	Special Liability: 236 Tax Increment Financing: 293	Special Highway: 291 Special Alcohol: 228 Alcohol & Drug Safety: 229 Law Enforcement: 232 Transient Guest Tax: 271 Employee Separation: 284 Retirement Reserve: 286 KP&F Equalization: 287 Neighborhood Revitalization: 288 Historic Asset: 289 Countywide 1/2 Cent Sales Tax: 290 Citywide 1/2 Cent Sales Tax: 292 Court Technology: 227 Downtown Improvement: 216 Community Improvement District: 294	Combined Utilities: 621, 623, 625 Parking: 601	Facilities: 615 Fleet: 614 IT: 613 Risk: 640, 641, 642, 644

POSITIVE

CAUTION

NEGATIVE

# Quarterly Financial Report

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## Financial Section

### 2015 1st Quarter Summary of Actuals for Budgeted Funds

	Special Revenue Funds				
	General Fund	Debt Service Funds	Property Tax Supported	Other Non Property Tax Funds	Proprietary Funds
<b>Revenues</b>					
Ad Valorem Taxes	\$ 14,035,293	\$ 8,165,049	\$ 578,530	\$ -	\$ -
Sales Tax	\$ 7,620,636	\$ 17,708	\$ -	\$ 6,165,272	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ 687,909	\$ -
Motor Vehicle	\$ 305,152	\$ 170,638	\$ 9,504	\$ -	\$ -
Licenses & Permits	\$ 222,050	\$ -	\$ -	\$ 5,500	\$ 33,800
Intergovernmental	\$ 252,658	\$ 3,247,450	\$ -	\$ 1,538,941	\$ 263,622
Fees for Service	\$ 1,027,489	\$ -	\$ -	\$ 258,875	\$ 19,719,335
Franchise Fees	\$ 4,077,895	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 1,062,973	\$ -	\$ -	\$ 108,914	\$ -
Special Assessments	\$ 58,054	\$ 1,083,006	\$ -	\$ 52,000	\$ 36,937
Miscellaneous	\$ 186,023	\$ 89,919	\$ -	\$ 127,311	\$ 154,311
PILOTS	\$ 1,931,852	\$ 21,184	\$ 1,143	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 30,780,074</b>	<b>\$ 12,794,953</b>	<b>\$ 589,176</b>	<b>\$ 8,944,722</b>	<b>\$ 20,208,005</b>
<b>Expenditures</b>					
Personnel	\$ 15,019,116	\$ -	\$ 60,659	\$ 1,108,117	\$ 4,142,835
Contractual	\$ 4,509,639	\$ 4,530	\$ 83,059	\$ 3,362,392	\$ 9,180,430
Commodities	\$ 730,703	\$ -	\$ 719	\$ 169,561	\$ 2,685,124
Other Payments	\$ 184,652	\$ 2,098,706	\$ 91,583	\$ 726,768	\$ 6,049,690
Capital Outlay	\$ 15,085	\$ -	\$ -	\$ 5,971	\$ 78,218
<b>Total Expenditures</b>	<b>\$ 20,459,195</b>	<b>\$ 2,103,236</b>	<b>\$ 236,020</b>	<b>\$ 5,372,809</b>	<b>\$ 22,136,297</b>
<b>Net change in cash balance</b>	<b>\$ 10,320,879</b>	<b>\$ 10,691,718</b>	<b>\$ 353,157</b>	<b>\$ 3,571,912</b>	<b>\$ (1,928,292)</b>
<b>Cash Balance, beginning of year</b>	<b>\$ 10,628,294</b>	<b>\$ 2,379,423</b>	<b>\$ 1,442,151</b>	<b>\$ 34,960,088</b>	<b>\$ 67,415,182</b>
<b>Ending cash balance</b>	<b>\$ 20,949,173</b>	<b>\$ 13,071,141</b>	<b>\$ 1,795,308</b>	<b>\$ 38,532,001</b>	<b>\$ 65,486,891</b>

# Quarterly Financial Report

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## Financial Section

### 2014 1st Quarter Summary of Actuals for Budgeted Funds

	Special Revenue Funds				
	General Fund	Debt Service Funds	Property Tax Supported	Other Non Property Tax Funds	Proprietary Funds
<b>Revenues</b>					
Ad Valorem Taxes	\$ 13,769,611	\$ 7,722,788	\$ 567,518	\$ -	\$ -
Sales Tax	\$ 6,265,506	\$ 9,203	\$ -	\$ 5,029,822	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Vehicle	\$ 253,263	\$ 128,044	\$ 7,052	\$ -	\$ -
Licenses & Permits	\$ 405,941	\$ -	\$ -	\$ 4,500	\$ 33,800
Intergovernmental	\$ 262,093	\$ 3,334,455	\$ -	\$ 696,070	\$ 263,622
Fees for Service	\$ 1,214,757	\$ -	\$ -	\$ 218,144	\$ 19,876,282
Franchise Fees	\$ 2,148,262	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 850,868	\$ -	\$ -	\$ 87,672	\$ -
Special Assessments	\$ 41,500	\$ 1,088,047	\$ -	\$ 52,000	\$ 36,937
Miscellaneous	\$ 59,142	\$ 41	\$ 10	\$ 33,417	\$ 159,844
PILOTS	\$ 1,846,698	\$ 20,205	\$ 1,121	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 27,117,643</b>	<b>\$ 12,302,784</b>	<b>\$ 575,701</b>	<b>\$ 6,121,625</b>	<b>\$ 20,370,485</b>
<b>Expenditures</b>					
Personnel	\$ 13,047,746	\$ -	\$ 71,908	\$ 1,132,502	\$ 4,013,032
Contractual	\$ 4,385,678	\$ 1,500	\$ 21,996	\$ 4,731,383	\$ 8,855,797
Commodities	\$ 482,510	\$ -	\$ 574	\$ 529,887	\$ 2,579,302
Other Payments	\$ 14,182	\$ 2,283,254	\$ 2,481	\$ 21,177	\$ 5,181,064
Capital Outlay	\$ 55,320	\$ -	\$ -	\$ 12,006	\$ 219,706
<b>Total Expenditures</b>	<b>\$ 17,985,436</b>	<b>\$ 2,284,754</b>	<b>\$ 96,959</b>	<b>\$ 6,426,956</b>	<b>\$ 20,848,900</b>
<b>Net change in cash balance</b>	<b>\$ 9,132,206</b>	<b>\$ 10,018,029</b>	<b>\$ 478,742</b>	<b>\$ (305,331)</b>	<b>\$ (478,415)</b>
<b>Cash Balance, beginning of year</b>	<b>\$ 1,503,217</b>	<b>\$ 3,351,615</b>	<b>\$ 966,828</b>	<b>\$ 19,218,197</b>	<b>\$ 63,454,198</b>
<b>Ending cash balance</b>	<b>\$ 10,635,423</b>	<b>\$ 13,369,644</b>	<b>\$ 1,445,570</b>	<b>\$ 18,912,866</b>	<b>\$ 62,975,782</b>

# Quarterly Financial Report

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## Financial Section

### 2015 1st Quarter Summary of Actuals Compared to 2014 Actuals

	2014 All Funds	2015 All Funds	Difference	% Change 2015 Compared to 2014
<b>Revenues</b>				
Ad Valorem Taxes	\$ 22,059,917	\$ 22,778,872	\$ 718,955	3%
Sales Tax	\$ 11,304,532	\$ 13,803,615	\$ 2,499,083	22%
Transient Guest Tax	\$ -	\$ 687,909	\$ 687,909	
Motor Vehicle	\$ 388,360	\$ 485,293	\$ 96,933	25%
Licenses & Permits	\$ 444,241	\$ 261,350	\$ (182,892)	-41%
Intergovernmental	\$ 4,556,240	\$ 5,302,671	\$ 746,431	16%
Fees for Service	\$ 21,309,183	\$ 21,005,699	\$ (303,484)	-1%
Franchise Fees	\$ 2,148,262	\$ 4,077,895	\$ 1,929,633	90%
Municipal Court	\$ 938,540	\$ 1,171,888	\$ 233,347	25%
Special Assessments	\$ 1,218,484	\$ 1,229,997	\$ 11,512	1%
Miscellaneous	\$ 252,453	\$ 557,563	\$ 305,110	121%
PILOTS	\$ 1,868,024	\$ 1,954,179	\$ 86,155	5%
<b>Total Revenues</b>	<b>\$ 66,488,237</b>	<b>\$ 73,316,930</b>	<b>\$ 6,828,693</b>	<b>10%</b>
<b>Expenditures</b>				
Personnel	\$ 18,265,188	\$ 20,330,727	\$ 2,065,539	11%
Contractual	\$ 17,996,354	\$ 17,140,049	\$ (856,305)	-5%
Commodities	\$ 3,592,273	\$ 3,586,107	\$ (6,166)	0%
Other Payments	\$ 7,502,158	\$ 9,151,398	\$ 1,649,241	22%
Capital Outlay	\$ 287,032	\$ 99,275	\$ (187,757)	-65%
<b>Total Expenditures</b>	<b>\$ 47,643,005</b>	<b>\$ 50,307,556</b>	<b>\$ 2,664,551</b>	<b>6%</b>
<b>Net change in cash balance</b>	<b>\$ 18,845,232</b>	<b>\$ 23,009,374</b>	<b>\$ 4,164,142</b>	<b>22%</b>
<b>Cash Balance, beginning of year</b>	<b>\$ 88,494,055</b>	<b>\$ 116,825,139</b>	<b>\$ 28,331,084</b>	<b>32%</b>
<b>Ending cash balance</b>	<b>\$ 107,339,287</b>	<b>\$ 139,834,513</b>	<b>\$ 32,495,226</b>	<b>30%</b>



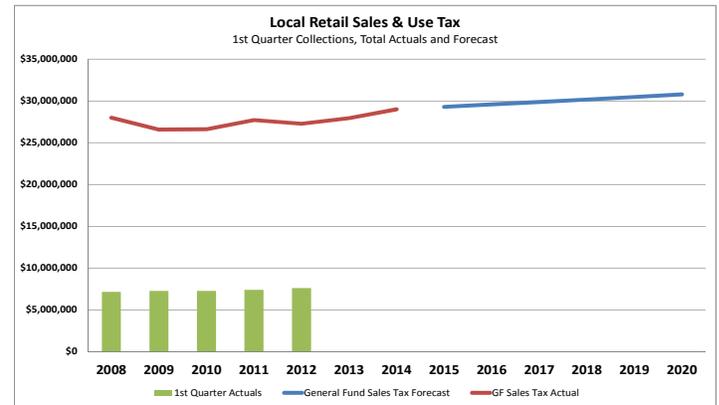
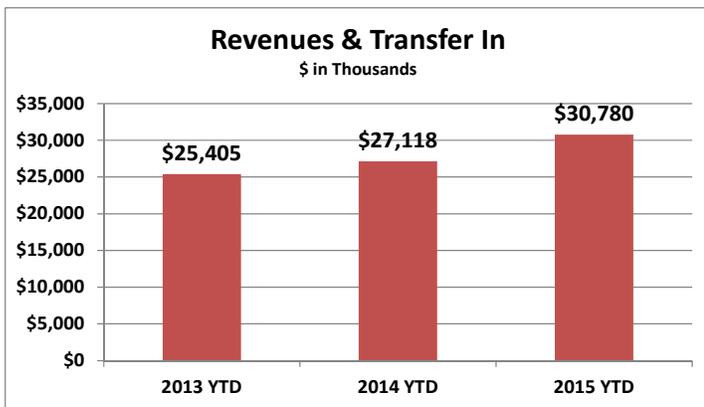
## Financial Section

# General Fund: 101

The General fund is the City of Topeka’s primary operating fund and is comprised of a number of services such as City Council, Mayor, Police, Fire, Executive, Public Works and various other services. The General Fund is one of the largest accounts and provides an array of various services to the citizens of Topeka. It is the fund with the largest mill levy that general tax dollars go to support the various services throughout the City.

2015. At the end of the first quarter, \$14,035,293 was collected an increase of \$265,682 or 2%. This is primarily due to an better collection in 2015 since the mill levy slightly decreased.

**Local retail sales and use tax** are the first largest revenue source in the General Fund, accounting for 33% of budgeted revenues for 2015. Collections are generated from the 1 cent city sales tax that is set aside specifically for the general fund. Sales Tax collections for 2015 are \$7,620,636, up 22% compared to collections for 2014 of \$6,265,506. This increase is due to changing the reporting method for 2015.



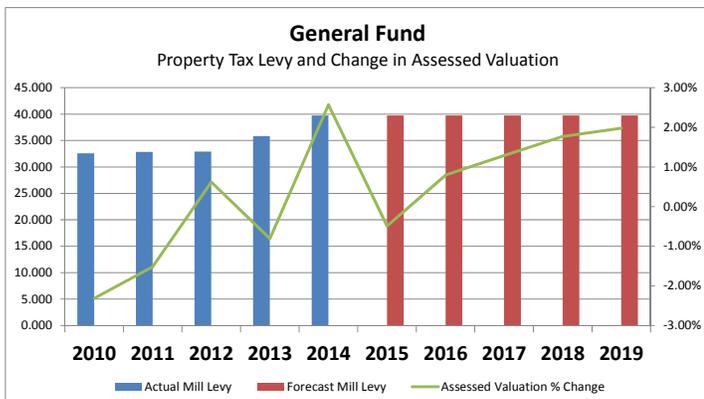
## REVENUE HIGHLIGHTS

Total revenues in the General Fund year to date 2015 were \$30,780,074. A comparison to revenues collected in 2014 shows an increase from \$27,117,643, or 14 percent. The comparative increase in revenues is attributable to increases in current property tax collections, sales taxes collections, franchise fees and motor vehicle tax collections. The following outlines each of these items, as well as other major categories of revenues collected by the General Fund.

**Property taxes** are the second largest revenue source in the General Fund, accounting for 28% of budgeted revenues for

**Franchise Fees** represent approximately 15% of budgeted revenues for 2015 and is the general fund’s third largest revenue source. First quarter 2015 collections were \$4,077,895, a 90% increase over 2014 collections of \$2,148,262. This increase is due to reporting changes from 2014 to 2015. Franchise fee revenues are based upon agreements between the City and the utility providers. Generally, the agreements provide long term access to City easements in exchange for a portion of gross revenues and other considerations.

**Payments in Lieu of Taxes (PILOTS)** represent approximately 8% of budgeted revenues for 2015. PILOTS are payments made by the City utilities, which include the Water, Wastewater and Stormwater funds, for 1) general taxes levied by the City and 2) a franchise fee based on gross revenues. The City charges utilities for general taxes that any utility in the City would pay to the County on a biannual basis for distribution. The franchise fee is a 6% fee of gross revenues for each of the City utilities. Collections for 2015 are \$1,931,852 a 5% increase over 2014





## Financial Section

# General Fund: 101

collections of \$1,931,852.

### EXPENDITURE HIGHLIGHTS

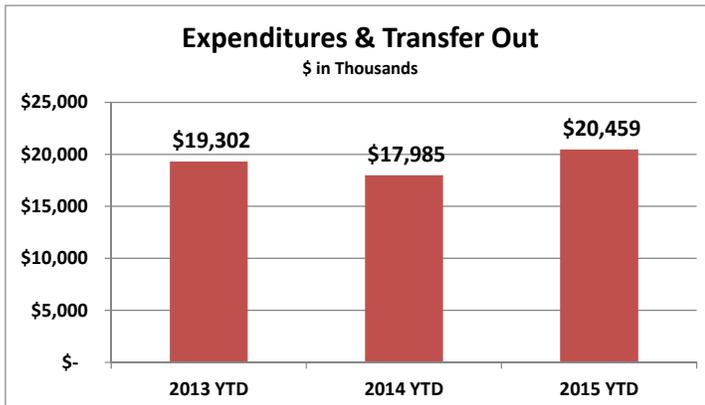
Actual expenditures for 2015 were \$20,459,195, a increase of \$2,473,759 or 14%, over 2014 expenditures of \$17,985,436.

**Capital Outlay** expenditures were -73% lower in 2015 than in 2014. Expenditures for 2015 were \$15,085, compared to 2014 expenses of \$55,320.

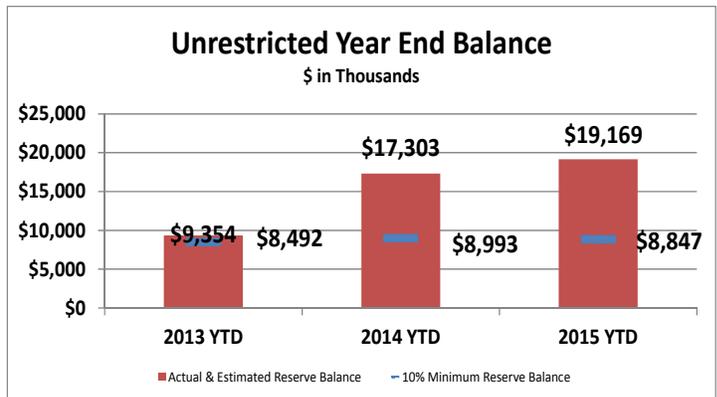
### GENERAL FUND BALANCE

The General Fund balance increased by \$7.9 million at 2014 year end. The general fund is expected to increase unrestricted fund balance in 2015 to \$19.169 million from the 2014 unrestricted year end fund balance of \$17.303 million. The current fund balance is approximately 19% of the total revenue.

The blue line in the graph below represents the minimum reserve balance that is set in policy as 10% of total revenues, in 2014 the City reached a 15% fund balance goal.



**Personnel** expenditures were 12% higher in 2015 at \$15,019,116 compared to 2014 expenses of \$13,047,746. Personnel costs are the largest expense for the General Fund, making up 75% of the total budgeted 2015 expenses. Personnel expenditures for example consists of regular wages, overtime pay, Medicare, KPERS, KP&F, health insurance benefits, and workers compensation.



**Contractual** expenditures were 3% higher in 2015 at \$4,509,639, compared to 2014 expenses of \$4,385,678. Contractual expenses consist of 19% of the 2015 budget, making it the second largest category for the General Fund. Contractual expenditures for example consists of payments such as utilities, insurance, rent, printing and advertising.

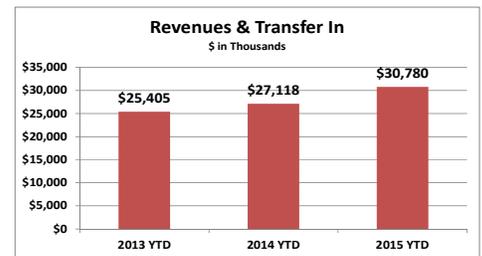
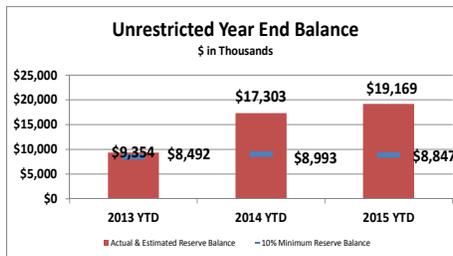
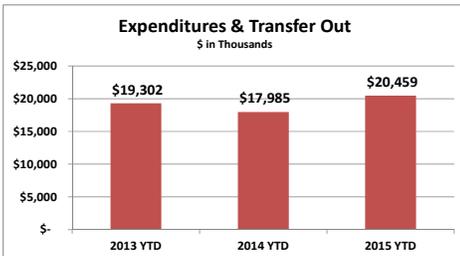
**Commodities** expenditures were 51% higher in 2015 at \$730,703, compared to 2014 expenses of \$482,510. Commodity expenses consist of 3% of total budgeted expenditures for the 2015 budget, making it the third largest category for the General Fund.

**Other Payments** primarily consist of clearing accounts for the City and payments for the franchise fee rebate program. Expenditures in 2015 were \$184,652, compared to 2014 expenditures of \$14,182, a 1202% increase.



Financial Section

## General Fund



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	13,769,611	25,129,206	25,129,206	14,035,293	
Sales Tax	6,265,506	28,773,637	28,773,637	7,620,636	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	253,263	2,394,810	2,394,810	305,152	
Licenses & Permits	405,941	1,173,796	1,173,796	222,050	
Intergovernmental	262,093	1,060,000	1,060,000	252,658	
Fees for Service	1,214,757	5,265,470	5,265,470	1,027,489	
Franchise Fees	2,148,262	13,401,541	13,401,541	4,077,895	
Municipal Court	850,868	3,000,000	3,000,000	1,062,973	
Special Assessments	41,500	170,100	170,100	58,054	
Miscellaneous	59,142	814,914	814,914	186,023	
PILOTS	1,846,698	7,282,854	7,282,854	1,931,852	
<b>Total revenues &amp; transfers in</b>	<b>27,117,643</b>	<b>88,466,328</b>	<b>88,466,328</b>	<b>30,780,074</b>	
<b>Expenditures and transfers out</b>					
Personnel	13,047,746	68,028,447	68,092,929	15,019,116	
Contractual	4,385,678	16,992,635	17,578,042	4,509,639	
Commodities	482,510	2,954,024	2,925,666	730,703	
Other Payments	14,182	1,969,472	1,939,625	184,652	
Capital Outlay	55,320	980,303	1,161,384	15,085	
<b>Total expenditures &amp; transfers out</b>	<b>17,985,436</b>	<b>90,924,881</b>	<b>91,697,645</b>	<b>20,459,195</b>	
<b>Net change in cash balance</b>	<b>9,132,206</b>	<b>(2,458,553)</b>	<b>(3,231,317)</b>	<b>10,320,879</b>	
<b>Actual beginning cash balance</b>	<b>1,503,217</b>	<b>2,458,552</b>	<b>2,458,552</b>	<b>10,628,294</b>	
<b>Ending cash balance</b>	<b>10,635,423</b>	<b>(1)</b>	<b>(772,765)</b>	<b>20,949,173</b>	



Financial Section

## General Fund - Expenditures by Department

### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>City Council</b>					
Personnel	51,424	261,982	261,982	59,543	
Contractual	4,433	20,568	20,568	4,492	
Commodities	76	860	860	281	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total City Council</b>	<b>55,933</b>	<b>283,410</b>	<b>283,410</b>	<b>64,316</b>	
<b>Mayor</b>					
Personnel	15,998	81,157	81,157	17,141	
Contractual	2,597	37,175	37,175	4,085	
Commodities	236	1,703	1,703	143	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Mayor</b>	<b>18,830</b>	<b>120,035</b>	<b>120,035</b>	<b>21,369</b>	
<b>Executive</b>					
Personnel	175,465	961,625	899,835	162,783	
Contractual	66,057	252,952	259,545	101,766	
Commodities	20,145	108,445	108,445	54,135	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Executive</b>	<b>261,666</b>	<b>1,323,022</b>	<b>1,267,825</b>	<b>318,685</b>	
<b>Finance</b>					
Personnel	300,633	1,720,400	1,720,400	384,362	
Contractual	238,410	488,439	505,287	105,042	
Commodities	4,062	12,700	12,700	3,206	
Other Payments	(39)	-	-	(10)	
Capital Outlay	-	-	-	-	
<b>Total Finance</b>	<b>543,065</b>	<b>2,221,539</b>	<b>2,238,387</b>	<b>492,599</b>	
<b>City Attorney</b>					
Personnel	176,313	956,803	956,803	181,148	
Contractual	32,964	168,762	168,762	52,513	
Commodities	4,007	28,800	32,983	13,244	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total City Attorney</b>	<b>213,283</b>	<b>1,154,365</b>	<b>1,158,548</b>	<b>246,904</b>	



Financial Section

## General Fund - Expenditures by Department

### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Human Resources</b>					
Personnel	127,863	648,959	648,959	131,480	
Contractual	53,057	326,354	370,064	54,763	
Commodities	13,233	28,000	28,000	7,234	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Human Resources</b>	<b>194,153</b>	<b>1,003,313</b>	<b>1,047,023</b>	<b>193,477</b>	
<b>Municipal Court</b>					
Personnel	260,299	1,371,297	1,371,297	284,482	
Contractual	100,855	453,433	453,433	226,342	
Commodities	2,642	11,097	11,097	2,936	
Other Payments	-	-	-	-	
Capital Outlay	-	3,000	3,000	-	
<b>Total Municipal Court</b>	<b>363,796</b>	<b>1,838,827</b>	<b>1,838,827</b>	<b>513,760</b>	
<b>Fire</b>					
Personnel	4,622,450	23,485,799	23,485,799	5,509,413	
Contractual	331,449	2,302,609	2,302,609	367,102	
Commodities	88,970	598,736	719,281	180,870	
Other Payments	-	-	-	-	
Capital Outlay	-	58,803	58,803	-	
<b>Total Fire</b>	<b>5,042,868</b>	<b>26,445,947</b>	<b>26,566,492</b>	<b>6,057,385</b>	
<b>Police</b>					
Personnel	6,021,119	31,833,955	31,100,381	6,649,576	
Contractual	1,025,581	4,145,264	3,951,758	1,100,861	
Commodities	271,131	1,523,697	1,496,227	347,601	
Other Payments	-	-	-	-	
Capital Outlay	31,936	900,000	900,000	7,181	
<b>Total Police</b>	<b>7,349,766</b>	<b>38,402,916</b>	<b>37,448,366</b>	<b>8,105,219</b>	
<b>Public Works</b>					
Personnel	919,873	4,770,276	3,667,980	777,742	
Contractual	509,693	3,296,800	3,109,719	636,045	
Commodities	20,953	195,588	185,469	17,947	
Other Payments	(149,498)	(563,680)	(611,100)	(151,950)	
Capital Outlay	19,390	-	163,406	7,904	
<b>Total Public Works</b>	<b>1,320,411</b>	<b>7,698,984</b>	<b>6,515,474</b>	<b>1,287,687</b>	



Financial Section

## General Fund - Expenditures by Department

### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Parks and Recreation</b>					
Personnel	-	-	-	-	
Contractual	1,041,586	1,522,424	1,522,424	540,361	
Commodities	-	-	-	-	
Other Payments	131,047	-	-	249,803	
Capital Outlay	-	-	-	-	
<b>Total Parks and Recreation</b>	<b>1,172,633</b>	<b>1,522,424</b>	<b>1,522,424</b>	<b>790,164</b>	
<b>Zoo</b>					
Personnel	221,882	1,215,874	1,215,874	280,606	
Contractual	161,638	858,599	1,009,189	184,183	
Commodities	56,336	257,130	257,130	87,237	
Other Payments	-	-	-	-	
Capital Outlay	3,994	18,500	18,500	-	
<b>Total Zoo</b>	<b>443,850</b>	<b>2,350,103</b>	<b>2,500,693</b>	<b>552,025</b>	
<b>Planning</b>					
Personnel	141,766	720,320	661,238	156,846	
Contractual	30,108	130,506	130,122	32,955	
Commodities	720	6,247	6,247	1,350	
Other Payments	-	-	-	-	
Capital Outlay	-	-	17,675	-	
<b>Total Planning</b>	<b>172,594</b>	<b>857,073</b>	<b>815,282</b>	<b>191,151</b>	
<b>Neighborhood Relations</b>					
Personnel	-	-	2,021,224	422,109	
Contractual	-	-	721,659	100,304	
Commodities	-	-	65,424	14,303	
Other Payments	-	-	17,675	20,709	
Capital Outlay	-	-	-	-	
<b>Total Neighborhood Relations</b>	<b>-</b>	<b>-</b>	<b>2,825,981</b>	<b>557,425</b>	
<b>Cemeteries</b>					
Personnel	-	-	-	-	
Contractual	160,342	170,000	170,000	161,968	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Cemeteries</b>	<b>160,342</b>	<b>170,000</b>	<b>170,000</b>	<b>161,968</b>	



Financial Section

## General Fund - Expenditures by Department

### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>City Grants</b>					
Personnel	-	-	-	-	
Contractual	153,571	514,097	514,097	153,571	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total City Grants</b>	<b>153,571</b>	<b>514,097</b>	<b>514,097</b>	<b>153,571</b>	
<b>Franchise Fee Program</b>					
Personnel	-	-	-	-	
Contractual	-	25,500	25,500	25,000	
Commodities	-	-	100	-	
Other Payments	30,000	74,600	74,500	30,000	
Capital Outlay	-	-	-	-	
<b>Total Franchise Fee Program</b>	<b>30,000</b>	<b>100,100</b>	<b>100,100</b>	<b>55,000</b>	
<b>HND Program Delivery</b>					
Personnel	12,663	-	-	1,884	
Contractual	56,643	-	26,978	26,887	
Commodities	-	181,021	-	217	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total HND Program Delivery</b>	<b>69,306</b>	<b>181,021</b>	<b>26,978</b>	<b>28,989</b>	
<b>Topeka Performing Arts Center</b>					
Personnel	-	-	-	-	
Contractual	159,051	424,359	424,359	175,583	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Topeka Performign Arts Cent</b>	<b>159,051</b>	<b>424,359</b>	<b>424,359</b>	<b>175,583</b>	
<b>Prisoner Care</b>					
Personnel	-	-	-	-	
Contractual	90,598	1,000,000	1,000,000	126,393	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Prisoner Care</b>	<b>90,598</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>126,393</b>	



## General Fund - Expenditures by Department

### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

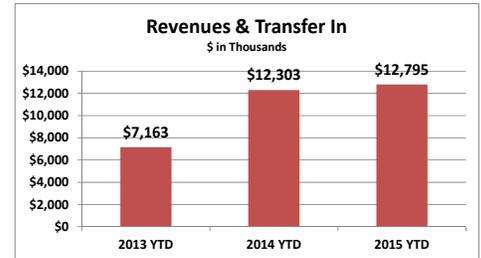
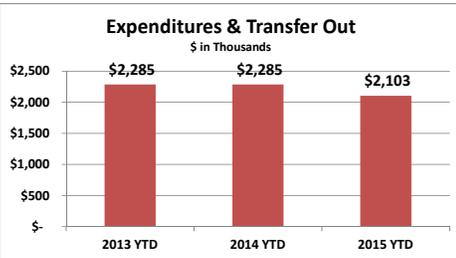
	2014		2015					
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget			
					<table border="1"> <tr> <td>0%</td> <td>50%</td> <td>100%</td> </tr> </table>	0%	50%	100%
0%	50%	100%						
<b>Non-Departmental</b>								
Personnel	-	-	-	-				
Contractual	167,048	854,794	854,794	329,423	<div style="width: 38%;"></div>			
Commodities	-	-	-	-				
Other Payments	2,672	2,458,552	2,458,550	36,101				
Capital Outlay	-	-	-	-				
<b>Total Non-Departmentals</b>	<b>169,720</b>	<b>3,313,346</b>	<b>3,313,344</b>	<b>365,524</b>	<div style="width: 11%;"></div>			



## Financial Section

# Debt Service Fund: 301

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

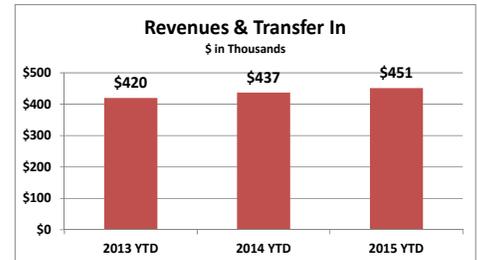
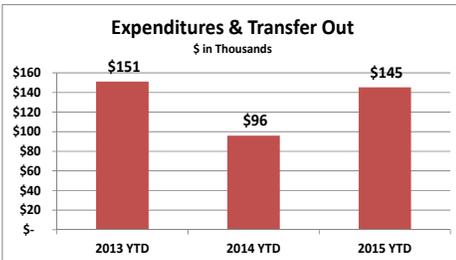
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	7,722,788	14,172,424	14,172,424	8,165,049	
Sales Tax	9,203	63,139	63,139	17,708	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	128,044	1,343,188	1,343,188	170,638	
Licenses & Permits	-	-	-	-	
Intergovernmental	3,334,455	3,247,450	3,247,450	3,247,450	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	1,088,047	2,000,000	2,000,000	1,083,006	
Miscellaneous	41	217,450	217,450	89,919	
PILOTS	20,205	69,000	69,000	21,184	
<b>Total revenues &amp; transfers in</b>	<b>12,302,784</b>	<b>21,112,651</b>	<b>21,112,651</b>	<b>12,794,953</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	1,500	45,000	45,000	4,530	
Commodities	-	-	-	-	
Other Payments	2,283,254	24,385,765	24,385,765	2,098,706	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>2,284,754</b>	<b>24,430,765</b>	<b>24,430,765</b>	<b>2,103,236</b>	
<b>Net change in cash balance</b>	<b>10,018,029</b>	<b>(3,318,114)</b>	<b>(3,318,114)</b>	<b>10,691,718</b>	
<b>Actual beginning cash balance</b>	<b>3,351,615</b>	<b>3,318,114</b>	<b>3,318,114</b>	<b>2,379,423</b>	
<b>Ending cash balance</b>	<b>13,369,644</b>	<b>-</b>	<b>-</b>	<b>13,071,141</b>	



## Financial Section

# Special Liability Fund: 236

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

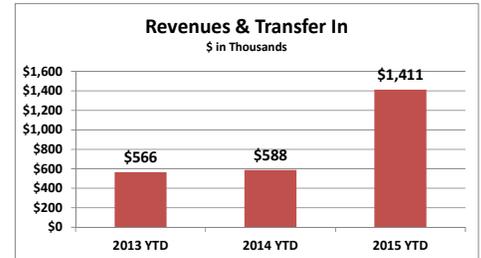
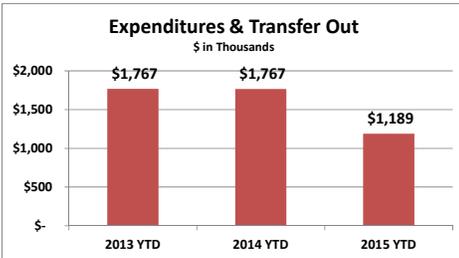
	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	428,645	765,637	765,637	440,652	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	7,052	74,472	74,472	9,504	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	10	-	-	-	
PILOTS	1,121	2,000	2,000	1,143	
<b>Total revenues &amp; transfers in</b>	<b>436,829</b>	<b>842,109</b>	<b>842,109</b>	<b>451,299</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	71,908	278,814	278,814	60,659	
Contractual	21,996	731,427	731,427	83,059	
Commodities	574	6,000	6,000	719	
Other Payments	1,481	-	-	764	
Capital Outlay	-	515,000	515,000	-	
<b>Total expenditures &amp; transfers out</b>	<b>95,959</b>	<b>1,531,241</b>	<b>1,531,241</b>	<b>145,201</b>	
<b>Net change in cash balance</b>	<b>340,870</b>	<b>(689,132)</b>	<b>(689,132)</b>	<b>306,098</b>	
<b>Actual beginning cash balance</b>	<b>761,748</b>	<b>165,930</b>	<b>165,930</b>	<b>1,237,071</b>	
<b>Ending cash balance</b>	<b>1,102,618</b>	<b>(523,202)</b>	<b>(523,202)</b>	<b>1,543,169</b>	



Financial Section

## Special Highway Fund: 291

The special highway fund receives the special highway monies from the State of Kansas and pays for street improvements and staffing to make those improvements throughout the City.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

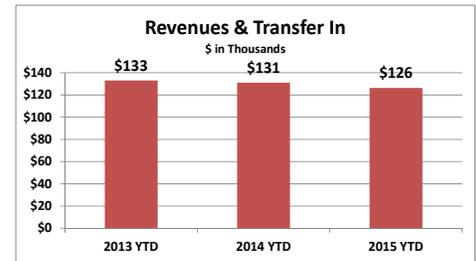
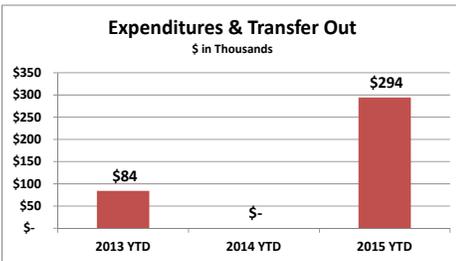
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	585,023	5,418,810	5,418,810	1,410,181	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	2,805	331,384	331,384	1,033	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>587,828</b>	<b>5,750,194</b>	<b>5,750,194</b>	<b>1,411,213</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	604,303	2,941,318	2,941,318	672,287	
Contractual	640,289	1,899,173	1,899,173	361,641	
Commodities	522,281	1,277,001	1,277,221	154,914	
Other Payments	-	-	-	-	
Capital Outlay	-	397,800	397,800	7	
<b>Total expenditures &amp; transfers out</b>	<b>1,766,874</b>	<b>6,515,292</b>	<b>6,515,512</b>	<b>1,188,849</b>	
<b>Net change in cash balance</b>	<b>(1,179,046)</b>	<b>(765,098)</b>	<b>(765,318)</b>	<b>222,364</b>	
<b>Actual beginning cash balance</b>	<b>2,300,188</b>	<b>1,497,421</b>	<b>1,497,421</b>	<b>2,364,239</b>	
<b>Ending cash balance</b>	<b>1,121,142</b>	<b>732,323</b>	<b>732,103</b>	<b>2,586,603</b>	



Financial Section

## Special Alcohol Fund: 228

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

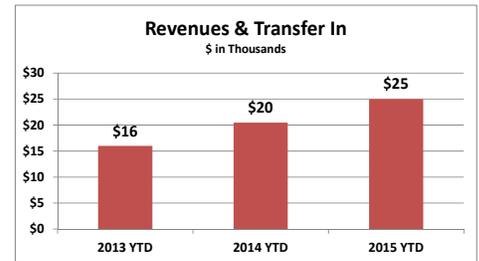
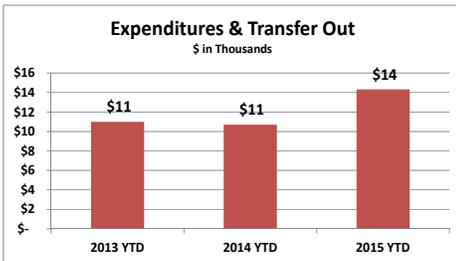
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	131,047	520,045	520,045	126,329	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>131,047</b>	<b>520,045</b>	<b>520,045</b>	<b>126,329</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	600,000	640,387	294,226	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>-</b>	<b>600,000</b>	<b>640,387</b>	<b>294,226</b>	
<b>Net change in cash balance</b>	<b>131,047</b>	<b>(79,955)</b>	<b>(120,342)</b>	<b>(167,897)</b>	
<b>Actual beginning cash balance</b>	<b>386,430</b>	<b>241,405</b>	<b>241,405</b>	<b>316,680</b>	
<b>Ending cash balance</b>	<b>517,477</b>	<b>161,450</b>	<b>121,063</b>	<b>148,783</b>	



Financial Section

## Alcohol & Drug Safety Fund: 229

The Alcohol and Drug Safety fund is funded through municipal court fees and supports the probation officer who deals directly with alcohol and drug safety cases.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

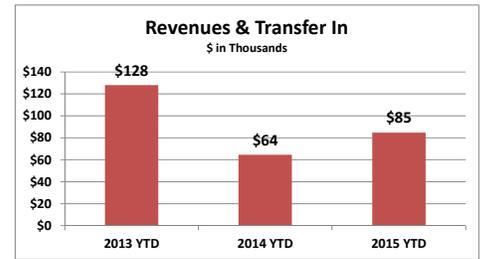
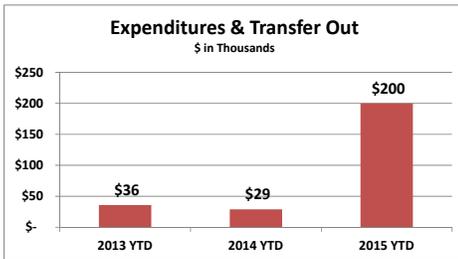
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	20,448	74,800	74,800	24,997	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>20,448</b>	<b>74,800</b>	<b>74,800</b>	<b>24,997</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	9,904	51,067	51,067	13,360	
Contractual	561	4,334	4,334	917	
Commodities	217	3,000	3,000	42	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>10,683</b>	<b>58,401</b>	<b>58,401</b>	<b>14,319</b>	
<b>Net change in cash balance</b>	<b>9,766</b>	<b>16,399</b>	<b>16,399</b>	<b>10,677</b>	
<b>Actual beginning cash balance</b>	<b>310,401</b>	<b>336,237</b>	<b>336,237</b>	<b>351,616</b>	
<b>Ending cash balance</b>	<b>320,167</b>	<b>352,636</b>	<b>352,636</b>	<b>362,293</b>	



Financial Section

## Law Enforcement Fund: 232

This fund was established for collecting revenues through donations, federal monies, license fees, warrant fees and municipal court fees in order to subsidize crime prevention activities including training, canine and officer equipment and prevention programs.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

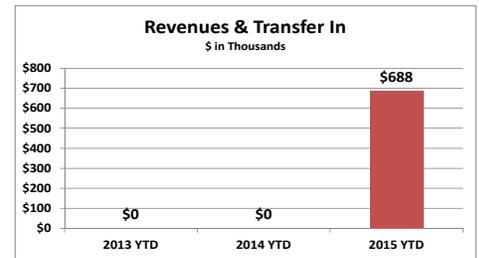
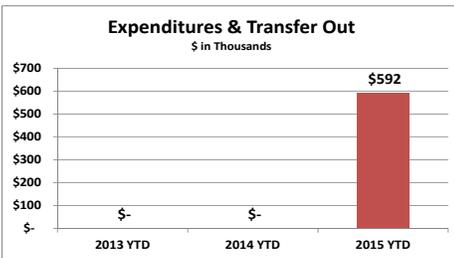
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	4,500	22,000	22,000	5,500	
Intergovernmental	-	50,000	50,000	2,431	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	53,078	160,000	160,000	66,390	
Special Assessments	-	-	-	-	
Miscellaneous	6,902	44,500	44,500	10,420	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>64,479</b>	<b>276,500</b>	<b>276,500</b>	<b>84,741</b>	
<b>Expenditures and transfers out</b>					
Personnel	-	-	-	-	
Contractual	20,548	468,000	556,878	29,552	
Commodities	7,389	82,000	82,000	14,606	
Other Payments	1,148	-	-	150,563	
Capital Outlay	-	-	-	5,000	
<b>Total expenditures &amp; transfers out</b>	<b>29,085</b>	<b>550,000</b>	<b>638,878</b>	<b>199,721</b>	
<b>Net change in cash balance</b>	<b>35,394</b>	<b>(273,500)</b>	<b>(362,378)</b>	<b>(114,980)</b>	
<b>Actual beginning cash balance</b>	<b>941,284</b>	<b>1,227,582</b>	<b>1,227,582</b>	<b>1,584,261</b>	
<b>Ending cash balance</b>	<b>976,678</b>	<b>954,082</b>	<b>865,204</b>	<b>1,469,281</b>	



Financial Section

## Transient Guest Tax Fund: 271/272

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

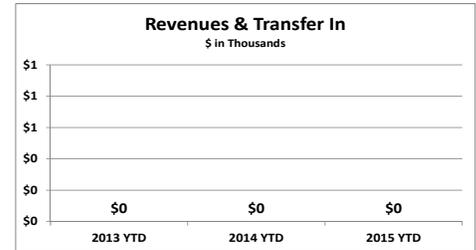
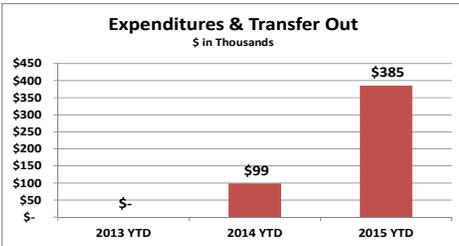
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	2,463,358	2,463,358	687,909	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	-	<b>2,463,358</b>	<b>2,463,358</b>	<b>687,909</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	1,487,054	1,487,054	442,811	
Commodities	-	-	-	-	
Other Payments	-	976,304	976,304	148,791	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	-	<b>2,463,358</b>	<b>2,463,358</b>	<b>591,602</b>	
<b>Net change in cash balance</b>	-	-	-	<b>96,307</b>	
<b>Actual beginning cash balance</b>	<b>191</b>	-	-	<b>59,298</b>	
<b>Ending cash balance</b>	<b>191</b>	-	-	<b>155,605</b>	



Financial Section

## Employee Separation Fund: 284

The employee separation fund pays for accrued vacation and sick leave for employees that separate employment with the City. This budget will be amended in 2014 as an adopted budget was never certified to the State of Kansas.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

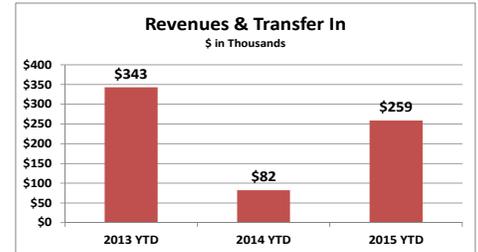
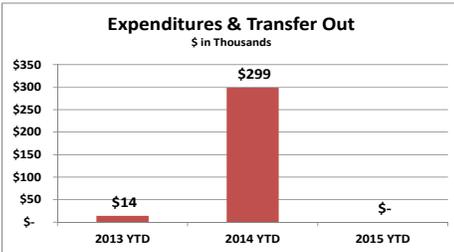
	2014	2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	
<b>Revenues &amp; transfers in</b>				0% 50% 100%
Ad Valorem Taxes	-	-	-	-
Sales Tax	-	-	-	-
Transient Guest Tax	-	-	-	-
Motor Vehicle	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Fees for Service	-	-	-	-
Franchise Fees	-	-	-	-
Municipal Court	-	-	-	-
Special Assessments	-	-	-	-
Miscellaneous	-	-	-	-
PILOTS	-	-	-	-
<b>Total revenues &amp; transfers in</b>	-	-	-	-
<b>Expenditures and transfers out</b>				0% 50% 100%
Personnel	98,626	1,000,000	1,000,000	385,392
Contractual	5	-	-	51
Commodities	-	-	-	-
Other Payments	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures &amp; transfers out</b>	<b>98,632</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>385,444</b>
<b>Net change in cash balance</b>	<b>(98,632)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(385,444)</b>
<b>Actual beginning cash balance</b>	<b>4,472,665</b>	<b>3,858,508</b>	<b>3,858,508</b>	<b>3,203,353</b>
<b>Ending cash balance</b>	<b>4,374,033</b>	<b>-</b>	<b>-</b>	<b>2,817,909</b>



Financial Section

## Retirement Reserve Fund: 286

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

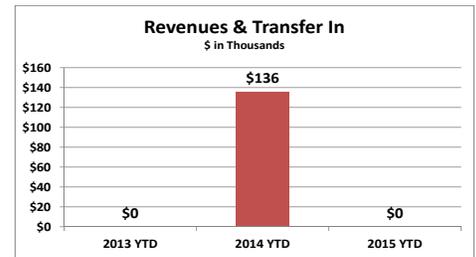
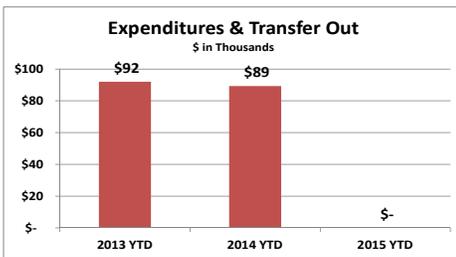
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	82,237	1,131,913	1,131,913	258,875	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>82,237</b>	<b>1,131,913</b>	<b>1,131,913</b>	<b>258,875</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	298,807	900,000	900,000	-	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>298,807</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>	
<b>Net change in cash balance</b>	<b>(216,571)</b>	<b>231,913</b>	<b>231,913</b>	<b>258,875</b>	
<b>Actual beginning cash balance</b>	<b>-</b>	<b>872,221</b>	<b>872,221</b>	<b>1,030,867</b>	
<b>Ending cash balance</b>	<b>(216,571)</b>	<b>1,104,134</b>	<b>1,104,134</b>	<b>1,289,742</b>	



Financial Section

## KP&F Equalization Fund: 287

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

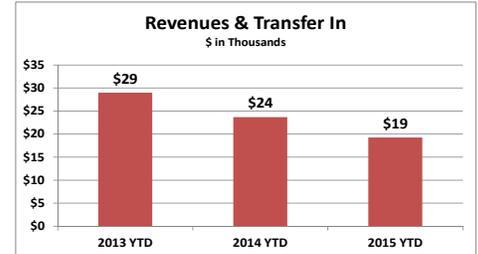
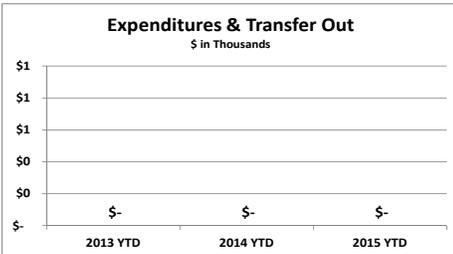
	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	135,907	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>135,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	89,258	300,000	300,000	-	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>89,258</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	
<b>Net change in cash balance</b>	<b>46,650</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>-</b>	
<b>Actual beginning cash balance</b>	<b>1,250,599</b>	<b>781,493</b>	<b>781,493</b>	<b>974,302</b>	
<b>Ending cash balance</b>	<b>1,297,249</b>	<b>481,493</b>	<b>481,493</b>	<b>974,302</b>	



Financial Section

## Neighborhood Revitalization Fund: 288

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

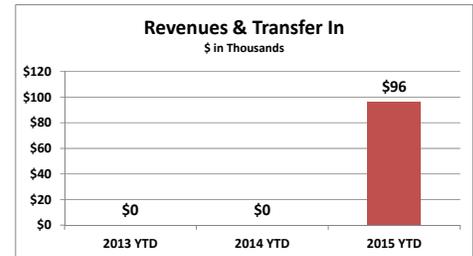
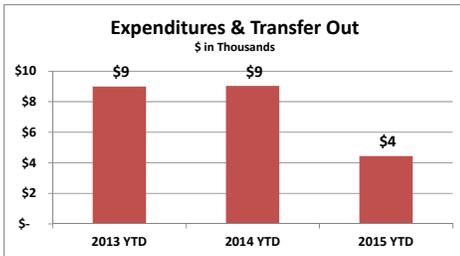
	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	23,690	35,000	35,000	19,258	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>23,690</b>	<b>35,000</b>	<b>35,000</b>	<b>19,258</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	150,000	150,000	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	
<b>Net change in cash balance</b>	<b>23,690</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>19,258</b>	
<b>Actual beginning cash balance</b>	<b>210,932</b>	<b>134,387</b>	<b>134,387</b>	<b>289,349</b>	
<b>Ending cash balance</b>	<b>234,622</b>	<b>19,387</b>	<b>19,387</b>	<b>308,607</b>	



Financial Section

## Historic Asset Fund: 289

The historic asset fund provides for funding and acquisition, rehabilitation and preservation of historic landmarks or historic resources located within the City.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

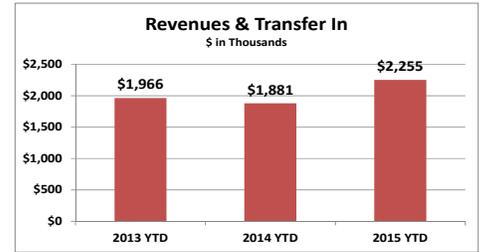
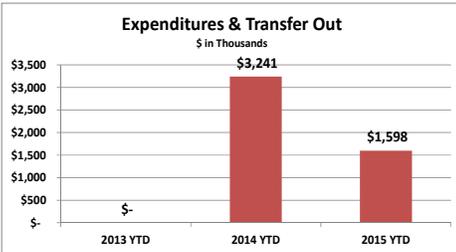
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	149,038	149,038	96,307	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	-	<b>149,038</b>	<b>149,038</b>	<b>96,307</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	9,028	149,038	149,038	4,447	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>9,028</b>	<b>149,038</b>	<b>149,038</b>	<b>4,447</b>	
<b>Net change in cash balance</b>	<b>(9,028)</b>	<b>-</b>	<b>-</b>	<b>91,860</b>	
<b>Actual beginning cash balance</b>	<b>165,358</b>	<b>224,100</b>	<b>224,100</b>	<b>185,031</b>	
<b>Ending cash balance</b>	<b>156,330</b>	<b>224,100</b>	<b>224,100</b>	<b>276,891</b>	



Financial Section

## Countywide 1/2 Cent Sales Tax Fund: 290

The countywide 1/2 cent sales tax fund provides for collections for street improvements, economic development and county bridge improvements based on the ballot question that was passed by voters in 2004.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

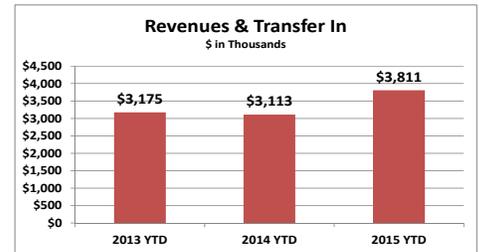
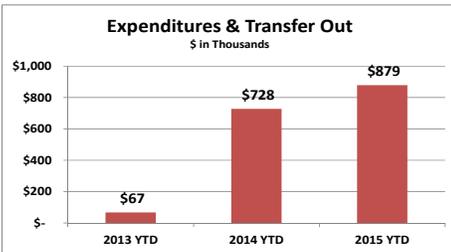
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	1,881,168	8,487,958	8,487,958	2,254,785	<div style="width: 27%;"></div>
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>1,881,168</b>	<b>8,487,958</b>	<b>8,487,958</b>	<b>2,254,785</b>	<div style="width: 27%;"></div>
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	3,240,650	8,487,958	8,487,958	1,598,078	<div style="width: 19%;"></div>
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>3,240,650</b>	<b>8,487,958</b>	<b>8,487,958</b>	<b>1,598,078</b>	<div style="width: 19%;"></div>
<b>Net change in cash balance</b>	<b>(1,359,482)</b>	<b>-</b>	<b>-</b>	<b>656,707</b>	
<b>Actual beginning cash balance</b>	<b>-</b>	<b>3,745,472</b>	<b>3,745,472</b>	<b>671,477</b>	
<b>Ending cash balance</b>	<b>(1,359,482)</b>	<b>3,745,472</b>	<b>3,745,472</b>	<b>1,328,184</b>	



Financial Section

## Citywide 1/2 Cent Sales Tax Fund: 292

The citywide 1/2 cent sales tax fund provides for collections for street improvements on existing streets.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

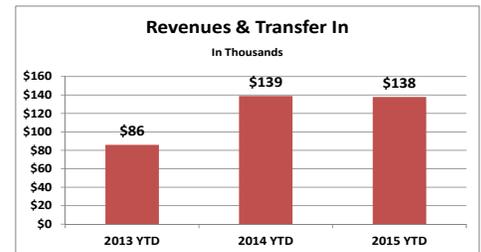
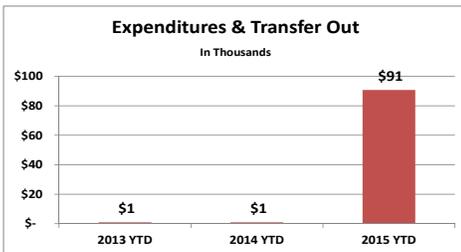
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	3,132,753	14,210,000	14,210,000	3,810,318	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	(20,000)	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	20	30,000	30,000	293	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>3,112,773</b>	<b>14,240,000</b>	<b>14,240,000</b>	<b>3,810,610</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	31,603	159,879	159,879	37,078	
Contractual	694,463	16,210,168	16,783,065	519,699	
Commodities	-	-	-	-	
Other Payments	-	-	-	321,632	
Capital Outlay	1,636	-	-	964	
<b>Total expenditures &amp; transfers out</b>	<b>727,702</b>	<b>16,370,047</b>	<b>16,942,944</b>	<b>879,372</b>	
<b>Net change in cash balance</b>	<b>2,385,071</b>	<b>(2,130,047)</b>	<b>(2,702,944)</b>	<b>2,931,238</b>	
<b>Actual beginning cash balance</b>	<b>13,734,008</b>	<b>10,607,096</b>	<b>10,607,096</b>	<b>20,129,783</b>	
<b>Ending cash balance</b>	<b>16,119,079</b>	<b>8,477,049</b>	<b>7,904,152</b>	<b>23,061,021</b>	



## Financial Section

# Tax Increment Financing Fund: 293, 220

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

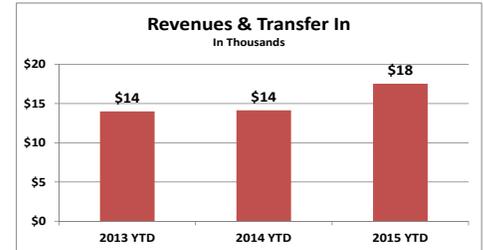
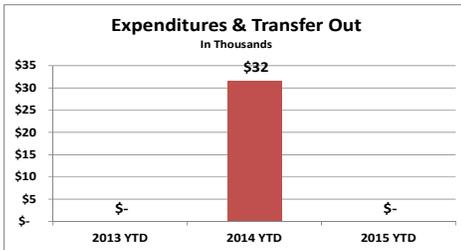
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	138,872	235,495	235,495	137,878	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>138,872</b>	<b>235,495</b>	<b>235,495</b>	<b>137,878</b>	
<b>Expenditures and transfers out</b>					
Personnel	-	-	-	-	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	1,000	192,450	192,450	90,819	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>1,000</b>	<b>192,450</b>	<b>192,450</b>	<b>90,819</b>	
<b>Net change in cash balance</b>	<b>137,872</b>	<b>43,045</b>	<b>43,045</b>	<b>47,059</b>	
<b>Actual beginning cash balance</b>	<b>307,540</b>	<b>235,532</b>	<b>235,532</b>	<b>205,080</b>	
<b>Ending cash balance</b>	<b>445,412</b>	<b>278,577</b>	<b>278,577</b>	<b>252,139</b>	



Financial Section

## Court Technology Fund: 227

The court technology fee collects additional fees that are collected on top of existing mandatory court costs for upgrading the court's electronic records and payment system.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

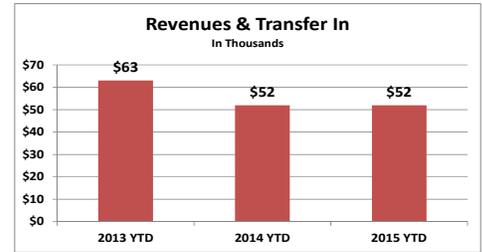
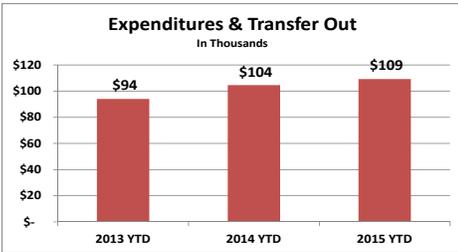
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	14,147	52,785	52,785	17,528	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>14,147</b>	<b>52,785</b>	<b>52,785</b>	<b>17,528</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	21,171	50,000	45,000	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	10,370	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>31,541</b>	<b>50,000</b>	<b>45,000</b>	<b>-</b>	
<b>Net change in cash balance</b>	<b>(17,394)</b>	<b>2,785</b>	<b>7,785</b>	<b>17,528</b>	
<b>Actual beginning cash balance</b>	<b>87,345</b>	<b>120,046</b>	<b>120,046</b>	<b>148,991</b>	
<b>Ending cash balance</b>	<b>69,951</b>	<b>122,831</b>	<b>127,831</b>	<b>166,519</b>	



Financial Section

## Downtown Improvement Fund: 216

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

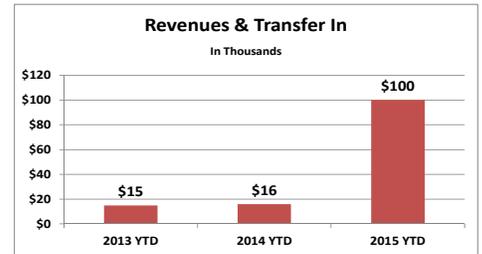
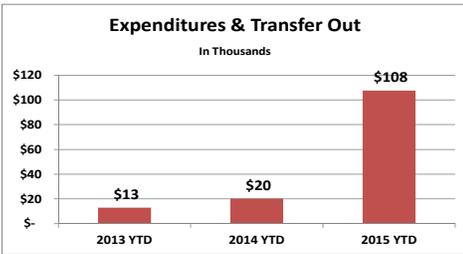
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	52,000	186,276	186,276	52,000	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>52,000</b>	<b>186,276</b>	<b>186,276</b>	<b>52,000</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	-	-	-	-	
Contractual	104,491	186,276	186,451	109,171	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>104,491</b>	<b>186,276</b>	<b>186,451</b>	<b>109,171</b>	
<b>Net change in cash balance</b>	<b>(52,491)</b>	<b>-</b>	<b>(175)</b>	<b>(57,171)</b>	
<b>Actual beginning cash balance</b>	<b>19,564</b>	<b>35,251</b>	<b>35,251</b>	<b>41,234</b>	
<b>Ending cash balance</b>	<b>(32,927)</b>	<b>35,251</b>	<b>35,076</b>	<b>(15,937)</b>	



Financial Section

## Community Improvement District Fund: 294, 295

The Community Improvement District fund provides for 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.



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014		2015		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	15,902	262,210	262,210	100,169	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>15,902</b>	<b>262,210</b>	<b>262,210</b>	<b>100,169</b>	
<b>Expenditures and transfers out</b>					
Personnel	-	-	-	-	
Contractual	177	262,210	262,210	1,797	
Commodities	-	-	-	-	
Other Payments	20,029	-	-	105,782	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>20,206</b>	<b>262,210</b>	<b>262,210</b>	<b>107,580</b>	
<b>Net change in cash balance</b>	<b>(4,304)</b>	<b>-</b>	<b>-</b>	<b>(7,411)</b>	
<b>Actual beginning cash balance</b>	<b>18,596</b>	<b>4,653</b>	<b>4,653</b>	<b>37,695</b>	
<b>Ending cash balance</b>	<b>14,292</b>	<b>4,653</b>	<b>4,653</b>	<b>30,284</b>	

# Quarterly Financial Report

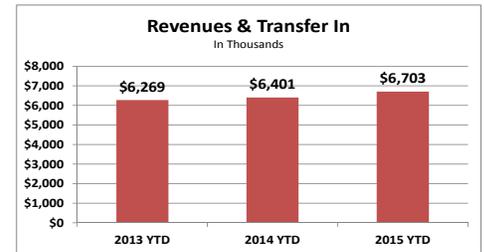
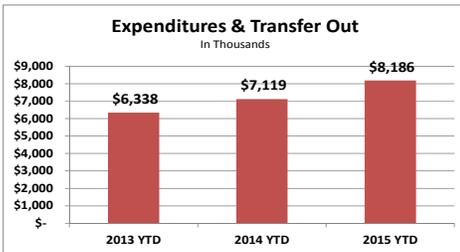
March 31, 2015



## Financial Section

# Water: 621

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

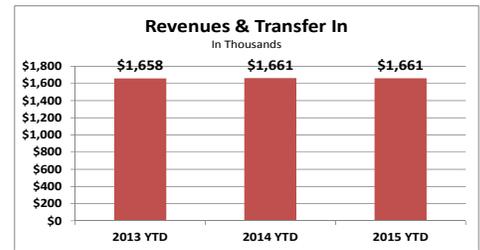
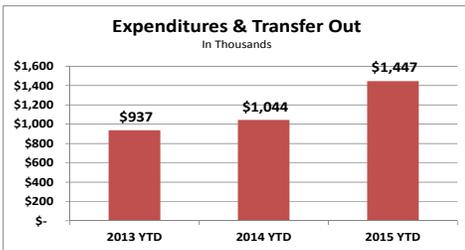
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	263,622	
Fees for Service	6,086,795	29,017,634	29,017,634	6,349,367	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	313,768	1,849,393	1,849,393	90,198	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>6,400,563</b>	<b>30,867,027</b>	<b>30,867,027</b>	<b>6,703,188</b>	
<b>Expenditures and transfers out</b>					
Personnel	1,560,509	8,230,088	8,230,088	1,838,226	
Contractual	2,388,238	10,118,356	10,418,356	3,245,815	
Commodities	1,006,819	5,995,600	5,995,600	1,398,630	
Other Payments	2,163,442	7,278,587	6,978,587	1,639,462	
Capital Outlay	-	8,727,138	8,727,138	63,491	
<b>Total expenditures &amp; transfers out</b>	<b>7,119,008</b>	<b>40,349,769</b>	<b>40,349,769</b>	<b>8,185,624</b>	
<b>Net change in cash balance</b>	<b>(718,444)</b>	<b>(9,482,742)</b>	<b>(9,482,742)</b>	<b>(1,482,437)</b>	
<b>Actual beginning cash balance</b>	<b>16,791,718</b>	<b>-</b>	<b>-</b>	<b>20,119,700</b>	
<b>Ending cash balance</b>	<b>16,073,274</b>	<b>(9,482,742)</b>	<b>(9,482,742)</b>	<b>18,637,263</b>	



## Financial Section

# Stormwater: 623

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

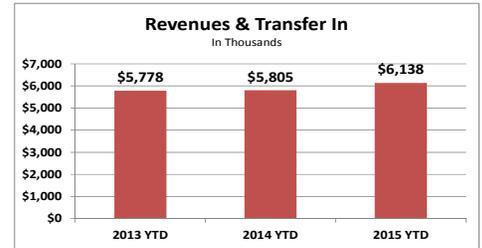
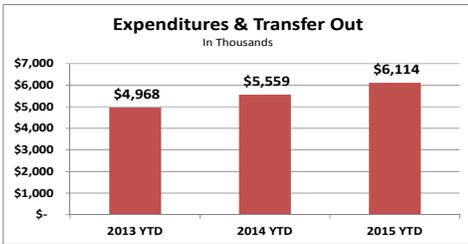
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	1,660,070	6,521,197	6,521,197	1,660,251	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	1,106	173,384	173,384	253	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>1,661,176</b>	<b>6,694,581</b>	<b>6,694,581</b>	<b>1,660,503</b>	
<b>Expenditures and transfers out</b>					
Personnel	288,966	1,627,757	1,627,757	314,166	
Contractual	342,879	2,692,072	2,692,192	556,936	
Commodities	38,677	300,953	300,953	70,660	
Other Payments	373,001	744,822	744,702	499,025	
Capital Outlay	-	4,584,700	4,584,700	5,935	
<b>Total expenditures &amp; transfers out</b>	<b>1,043,523</b>	<b>9,950,304</b>	<b>9,950,304</b>	<b>1,446,722</b>	
<b>Net change in cash balance</b>	<b>617,653</b>	<b>(3,255,723)</b>	<b>(3,255,723)</b>	<b>213,782</b>	
<b>Actual beginning cash balance</b>	<b>14,566,985</b>	<b>-</b>	<b>-</b>	<b>14,658,041</b>	
<b>Ending cash balance</b>	<b>15,184,638</b>	<b>(3,255,723)</b>	<b>(3,255,723)</b>	<b>14,871,823</b>	



Financial Section

## Wastewater: 625

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

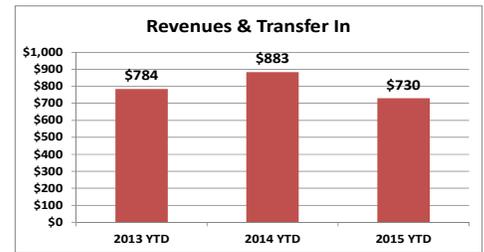
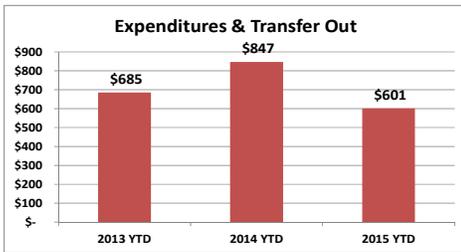
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	11,836	127,936	127,936	33,800	
Intergovernmental	-	-	-	-	
Fees for Service	5,763,706	24,468,169	24,468,169	6,049,712	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	19,470	-	-	36,937	
Miscellaneous	10,424	458,687	458,687	17,776	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>5,805,437</b>	<b>25,054,792</b>	<b>25,054,792</b>	<b>6,138,224</b>	
<b>Expenditures and transfers out</b>					
Personnel	884,324	4,809,003	4,809,003	1,026,509	
Contractual	1,911,428	9,214,828	9,321,828	2,865,717	
Commodities	328,815	1,752,775	1,752,775	1,007,904	
Other Payments	2,434,105	9,387,485	9,280,485	1,204,840	
Capital Outlay	-	3,425,107	3,425,107	8,795	
<b>Total expenditures &amp; transfers out</b>	<b>5,558,672</b>	<b>28,589,198</b>	<b>28,589,198</b>	<b>6,113,765</b>	
<b>Net change in cash balance</b>	<b>246,765</b>	<b>(3,534,406)</b>	<b>(3,534,406)</b>	<b>24,459</b>	
<b>Actual beginning cash balance</b>	<b>17,194,670</b>	<b>-</b>	<b>-</b>	<b>19,540,694</b>	
<b>Ending cash balance</b>	<b>17,441,435</b>	<b>(3,534,406)</b>	<b>(3,534,406)</b>	<b>19,565,153</b>	



## Financial Section

# Parking Fund: 601

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

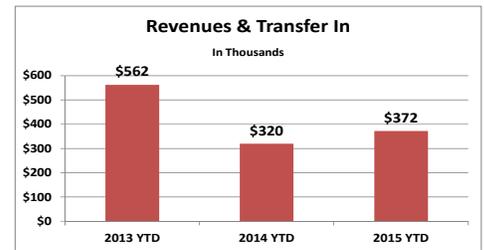
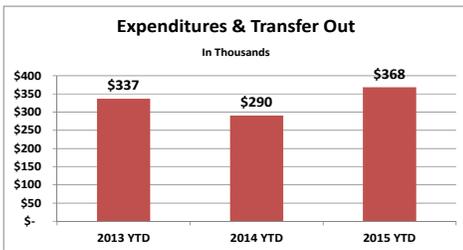
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	869,469	3,202,205	3,202,205	715,491	<div style="width: 22%;"></div>
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	13,987	19,000	19,000	14,112	<div style="width: 74%;"></div>
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>883,456</b>	<b>3,221,205</b>	<b>3,221,205</b>	<b>729,603</b>	<div style="width: 23%;"></div>
<b>Expenditures and transfers out</b>					
Personnel	174,256	756,289	756,289	163,422	<div style="width: 21%;"></div>
Contractual	250,193	1,441,797	1,441,797	254,660	<div style="width: 18%;"></div>
Commodities	30,492	120,950	120,950	41,300	<div style="width: 34%;"></div>
Other Payments	392,077	637,780	637,780	141,878	<div style="width: 22%;"></div>
Capital Outlay	-	150,000	150,000	-	
<b>Total expenditures &amp; transfers out</b>	<b>847,018</b>	<b>3,106,817</b>	<b>3,106,817</b>	<b>601,261</b>	<div style="width: 19%;"></div>
<b>Net change in cash balance</b>	<b>36,438</b>	<b>114,388</b>	<b>114,388</b>	<b>128,342</b>	
<b>Actual beginning cash balance</b>	<b>1,941,345</b>	<b>1,309,100</b>	<b>1,309,100</b>	<b>2,240,297</b>	
<b>Ending cash balance</b>	<b>1,977,783</b>	<b>1,423,488</b>	<b>1,423,488</b>	<b>2,368,639</b>	



Financial Section

## Facilities Fund: 615

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

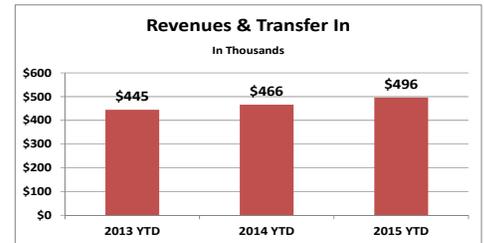
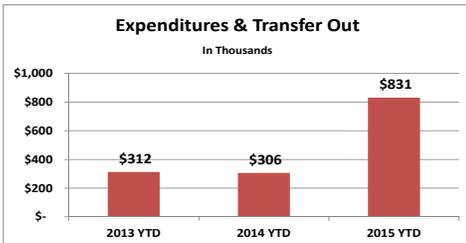
	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	315,601	1,493,058	1,493,058	372,307	<div style="width: 25%;"></div>
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	4,046	-	-	5	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>319,647</b>	<b>1,493,058</b>	<b>1,493,058</b>	<b>372,311</b>	<div style="width: 25%;"></div>
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	142,410	797,830	797,830	183,147	<div style="width: 23%;"></div>
Contractual	104,231	555,172	555,172	155,611	<div style="width: 28%;"></div>
Commodities	12,206	105,350	105,350	13,306	<div style="width: 13%;"></div>
Other Payments	31,620	8,300	8,300	16,014	<div style="width: 19%;"></div>
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>290,467</b>	<b>1,466,652</b>	<b>1,466,652</b>	<b>368,078</b>	<div style="width: 25%;"></div>
<b>Net change in cash balance</b>	<b>29,179</b>	<b>26,406</b>	<b>26,406</b>	<b>4,233</b>	
<b>Actual beginning cash balance</b>	<b>60,046</b>	<b>-</b>	<b>-</b>	<b>243,959</b>	
<b>Ending cash balance</b>	<b>89,225</b>	<b>26,406</b>	<b>26,406</b>	<b>248,192</b>	



Financial Section

## Fleet Fund: 614

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



### Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	463,709	1,980,000	1,980,000	496,193	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	2,191	-	-	222	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>465,900</b>	<b>1,980,000</b>	<b>1,980,000</b>	<b>496,415</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	250,789	1,360,105	1,360,105	300,969	
Contractual	65,648	371,430	371,430	84,515	
Commodities	9,277	139,010	139,010	32,245	
Other Payments	(19,833)	37,000	37,000	412,886	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>305,882</b>	<b>1,907,545</b>	<b>1,907,545</b>	<b>830,615</b>	
<b>Net change in cash balance</b>	<b>160,018</b>	<b>72,455</b>	<b>72,455</b>	<b>(334,200)</b>	
<b>Actual beginning cash balance</b>	<b>300,245</b>	<b>367,413</b>	<b>367,413</b>	<b>670,085</b>	
<b>Ending cash balance</b>	<b>460,263</b>	<b>439,868</b>	<b>439,868</b>	<b>335,885</b>	

# Quarterly Financial Report

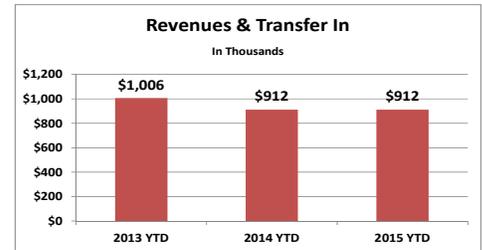
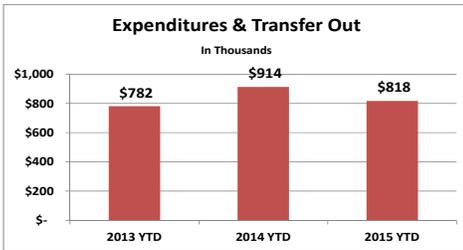
March 31, 2015



## Financial Section

# IT Fund: 613

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014	2015			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	911,641	3,646,564	3,646,564	911,641	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	10	10,000	10,000	-	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>911,651</b>	<b>3,656,564</b>	<b>3,656,564</b>	<b>911,641</b>	
<b>Expenditures and transfers out</b>					0% 50% 100%
Personnel	249,342	1,332,961	1,332,961	291,346	
Contractual	472,633	1,980,732	1,980,732	405,703	
Commodities	50,134	147,039	147,039	121,000	
Other Payments	-	-	-	-	
Capital Outlay	141,485	-	-	(3)	
<b>Total expenditures &amp; transfers out</b>	<b>913,594</b>	<b>3,460,732</b>	<b>3,460,732</b>	<b>818,046</b>	
<b>Net change in cash balance</b>	<b>(1,943)</b>	<b>195,832</b>	<b>195,832</b>	<b>93,594</b>	
<b>Actual beginning cash balance</b>	<b>456,381</b>	<b>1,098,058</b>	<b>1,098,058</b>	<b>997,863</b>	
<b>Ending cash balance</b>	<b>454,438</b>	<b>1,293,890</b>	<b>1,293,890</b>	<b>1,091,457</b>	

# Quarterly Financial Report

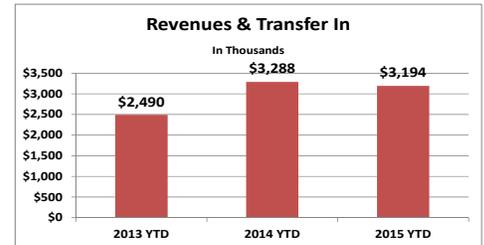
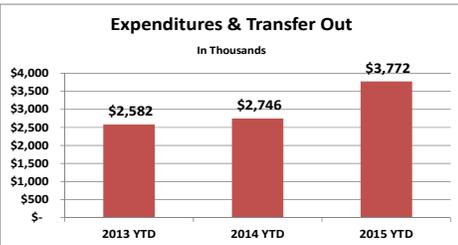
March 31, 2015



## Financial Section

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

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



## Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014		2015		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
<b>Revenues &amp; transfers in</b>					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	3,256,532	13,675,882	13,675,882	3,164,375	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	31,384	100,856	100,856	29,745	
PILOTS	-	-	-	-	
<b>Total revenues &amp; transfers in</b>	<b>3,287,916</b>	<b>13,776,738</b>	<b>13,776,738</b>	<b>3,194,120</b>	
<b>Expenditures and transfers out</b>					
Personnel	17,334	112,878	112,878	25,049	
Contractual	1,294,623	3,289,400	3,289,400	1,611,472	
Commodities	-	448	448	80	
Other Payments	1,433,872	9,294,339	9,294,339	2,135,585	
Capital Outlay	-	-	-	-	
<b>Total expenditures &amp; transfers out</b>	<b>2,745,829</b>	<b>12,697,065</b>	<b>12,697,065</b>	<b>3,772,186</b>	
<b>Net change in cash balance</b>	<b>542,088</b>	<b>1,079,673</b>	<b>1,079,673</b>	<b>(578,066)</b>	
<b>Actual beginning cash balance</b>	<b>6,856,161</b>			<b>10,872,835</b>	
<b>Ending cash balance</b>	<b>7,398,249</b>			<b>10,294,769</b>	



Financial Section

## Investments

### Pooled Cash & Investments

#### Guidelines

Type of Investment	Minimum	Maximum	Actual %	Invested Value	Yield to Maturity
Bank Certificates of Deposit	0%	100%	27%	\$ 31,600,082	0.33
US Treasuries	0%	100%	11%	\$ 12,994,618	0.24
US Agencies	0%	100%	32%	\$ 38,106,814	0.28
Repurchase Agreements	0%	50%	-	-	-
Municipal Investment Pool	0%	30%	5%	\$ 6,097,252	-
Municipal Refunding Bonds	0%	100%	-	-	-
Kansas General Obligation Bonds with credit below A3 or A-	0%	5%	-	-	-
Kansas General Obligation Bonds with credit of A3 or A- higher	0%	30%	25%	\$ 29,158,874	0.60
<b>Subtotal of Investments</b>				<b>\$117,957,641</b>	<b>0.36</b>

**General Checking** **\$ 36,058,213**

**Total Cash Balance** **\$154,015,854**

**Duration of investments (expressed in years)** **0.64**



## Financial Section

# Debt

## City of Topeka Kansas | Monthly Debt Report for March 2015

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2015	Outstanding as of March 31, 2015
<b>Governmental General Obligation Bonds</b>		General Obligation bonds are backed by the full faith and guarantee of the governing body to appropriate funding on an annual basis, they generally have lower rates because they are backed by the taxing authority of the governing body.							
2004A	Taxable General Obligation Bonds	Taxable	08/12/04	4.000 - 5.000	13,385,000	2/15 & 8/15	8/15	1,535,000	1,535,000
2009A	General Obligation Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	3,345,000	2/15 & 8/15	8/15	145,000	145,000
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	50,940,686	2/15 & 8/15	8/15	7,519,936	7,519,936
2010A	General Obligation Bonds	Tax-Exempt	09/29/10	1.625 - 4.000	1,650,000	2/15 & 8/15	8/15	1,375,000	1,375,000
2010B	General Obligation Refunding Bonds	Tax-Exempt	09/29/10	1.625 - 4.375	34,830,000	2/15 & 8/15	8/15	32,714,415	32,714,415
2010C	Taxable General Obligation Bonds (Build America)	Taxable	09/29/10	2.050 - 4.850	4,570,000	2/15 & 8/15	8/15	4,570,000	4,570,000
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	25,765,000	2/15 & 8/15	8/15	21,690,072	21,690,072
2011B	General Obligation Bonds	Tax-Exempt	09/29/11	2.000 - 4.000	3,430,000	2/15 & 8/15	8/15	3,135,000	3,135,000
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	25,510,000	2/15 & 8/15	8/15	20,040,000	20,040,000
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	18,308,742	2/15 & 8/15	8/15	18,833,593	18,833,593
2013B	General Obligation Bonds	Tax-Exempt	09/30/13	3.000-4.500	9,790,000	2/15 & 8/15	8/15	9,790,000	9,790,000
2013C	Taxable General Obligation Bonds	Taxable	09/30/13	2.000-2.500	5,000,000	2/15 & 8/15	8/15	5,000,000	5,000,000
2014A	General Obligation Bonds	Tax-Exempt	09/25/14	2.000-3.250	5,590,000	2/15 & 8/15	8/15	5,590,000	5,590,000
<b>Subtotal Governmental G.O. Bonds</b>								<b>131,938,016</b>	<b>131,938,016</b>
<b>Business-type General Obligation Bonds</b>		Business type General Obligation bonds are offset by revenues derived, as in this case parking fees, however in the failure of those fees to raise enough revenue they are still backed by the							
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	5,804,314	2/15 & 8/15	8/15	2,790,064	2,790,064
2010B	General Obligation Refunding Bonds (Garage Portion)	Tax-Exempt	09/29/10	1.625 - 4.375	155,000	2/15 & 8/15	8/15	145,585	145,585
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	2,055,000	2/15 & 8/15	8/15	1,879,928	1,879,928
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	4,935,000	2/15 & 8/15	8/15	4,865,000	4,865,000
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	2,026,258	2/15 & 8/15	8/15	1,441,407	1,441,407
<b>Subtotal Business-type G.O. Bonds</b>								<b>11,121,984</b>	<b>11,121,984</b>
<b>Other General Obligation Bonds (See Footnotes)</b>		the failure of those fees to raise enough revenue they are backed by the taxing authority of the governing body.							
2012B	Taxable GO Refunding Bonds (Heartland Park)	Taxable	04/17/12	0.500 - 2.250	1,660,000	2/15 & 8/15	8/15	425,000	425,000
2010	Full Faith and Credit TIF Refunding Bonds (College H	Tax-Exempt	12/14/10	2.000 - 3.600	5,805,000	2/15 & 8/15	8/15	5,005,000	5,005,000
2011A	Full Faith and Credit STAR Bonds (Heartland Park) <sup>2</sup>	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	8,705,000	8,705,000
<b>Subtotal Other General Obligation Bonds</b>								<b>14,135,000</b>	<b>14,135,000</b>
<b>TOTAL GENERAL OBLIGATION BONDS</b>								<b>\$ 157,195,000</b>	<b>\$ 157,195,000</b>
<b>Utility Revenue Bonds</b>		Revenue bonds are guaranteed solely from revenues generated by the utilities, which include water, storm water and wastewater. These typically carry a higher interest rate since they are not backed by tax revenues and the general credit of the City.							
2005A	Combined Utility Improvement Revenue Bonds	Tax-Exempt	12/08/05	4.000 - 7.500	14,875,000	2/1 & 8/1	8/1	315,000	315,000
2007B	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	07/17/07	4.625 - 4.75	5,210,000	2/1 & 8/1	8/1	480,000	480,000
2007C	Taxable Combined Utility Improvement Revenue Bon	Taxable	07/17/07	6.000	2,140,000	2/1 & 8/1	8/1	1,820,000	1,820,000
2010A	Taxable Combined Utility Improvement Revenue Bon	Taxable	09/22/10	4.550 - 4.900	985,000	2/1 & 8/1	8/1	985,000	985,000
2010B	Taxable Combined Utility Improvement Revenue Bon	Taxable	09/22/10	5.100 - 5.250	9,155,000	2/1 & 8/1	8/1	9,155,000	9,155,000
2010C	Taxable Combined Utility Improvement Revenue Bon	Taxable	09/22/10	3.75	85,000	2/1 & 8/1	8/1	85,000	85,000
2011A	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	09/29/11	2.000 - 4.500	18,900,000	2/1 & 8/1	8/1	17,545,000	17,545,000
2012A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	06/12/12	3.000 - 3.500	22,045,000	2/1 & 8/1	8/1	20,605,000	20,605,000
2013A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	05/21/13	1.500 - 5.000	35,985,000	2/1 & 8/1	8/1	35,920,000	35,920,000
2014A	Combined Utility Revenue Bonds	Tax-Exempt	12/23/14	3.125 - 5.000	45,510,000	2/1 & 8/1	8/1	45,510,000	45,510,000
<b>Subtotal Utility Revenue Bonds</b>								<b>132,420,000</b>	<b>132,420,000</b>



Financial Section

## Debt

### City of Topeka Kansas | Monthly Debt Report for March 2015

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2015	Outstanding as of March 31, 2015
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**Other Revenue Bonds (See Footnotes)**

These revenue bonds are backed by the countywide sales tax and are guaranteed solely by them.

2011	Sales Tax Refunding Revenue Bonds (Boulevard Bri) Tax-Exempt		10/27/11	2.000 - 4.000	14,610,000	6/15 & 12/15	12/15	6,070,000	6,070,000
<b>Subtotal Other Revenue Bonds</b>					<b>14,610,000</b>			<b>6,070,000</b>	<b>6,070,000</b>

**TOTAL REVENUE BONDS**

**\$ 138,490,000 \$ 138,490,000**

	KDHE - KS Water Pollution Control SRF Loan		01/27/93	3.110 - 3.660	110,215,967	12/1 & 6/1	12/1 & 6/1	45,858,723	45,858,723
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	KDHE - KS Public Water Supply SRF Loan		04/06/98	2.500 - 3.750	33,182,304	8/1/ & 2/1	8/1/ & 2/1	12,671,085	12,275,214
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**TOTAL REVOLVING LOANS**

**\$ 58,529,808 \$ 58,133,937**

CITY'S INTERNAL ALLOCATION

	KDHE - KS Water Pollution Control SRF Loan							46,806,889	46,806,889
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	KDHE - KS Public Water Supply SRF Loan							17,264,989	16,869,117
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<b>TOTAL REVOLVING LOANS</b>								<b>\$ 64,071,878</b>	<b>\$ 63,676,006</b>
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**Temporary Notes**

These are temporary debt instruments used for municipalities to raise capital for infrastructure improvements while awaiting permanent financing.

2014A	Temporary Notes	Tax-Exempt	09/25/14	1.000	33,390,000	At Maturity	10/01/15	33,390,000	33,390,000
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**TOTAL TEMPORARY NOTES**

**\$ 33,390,000 \$ 33,390,000**

**TOTAL INDEBTEDNESS OF THE CITY**

**\$ 387,604,808 \$ 387,208,937**

# Quarterly Financial Report

March 31, 2015



## Financial Section

# Outstanding Projects - GO

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>NEIGHBORHOODS</b>								
601018.00	NIA CHESNEY PARK & WARD MEADE	08/10/2010	\$ 1,475,000	\$ 1,435,202	-	\$ 1,435,202	GOB	Complete Waiting Capitalization
601029.00	NIA HIGHLAND PARK/HI-CREST	09/11/2012	\$ 1,400,000	\$ 500,187	\$ 153,863	\$ 654,050	GOB	Construction
601029.01	NIA HIGHLAND PARK/HI-CREST	09/11/2012	-	\$ 25,868	-	\$ 25,868	GOB	Construction
601029.02	NIA HIGHLAND PARK/HI-CREST	09/11/2012	-	\$ 16,008	-	\$ 16,008	GOB	Construction
601029.03	NIA HIGHLAND PARK/HI-CREST	09/11/2012	-	\$ 13,101	-	\$ 13,101	GOB	Construction
601039.00	NIA CENTRAL HIGH PARK/HI-CREST	01/21/2014	\$ 1,400,000	\$ 240,104	\$ 30,359	\$ 270,463	GOB	Design
601041.00	NIA HIST N TOPEKA & OAKLAND	10/21/2014	\$ 1,400,000	\$ 16	\$ 27,054	\$ 27,070	GOB	Design
601045.00	NIA OAKLAND/N TOPEKA EAST	06/03/2014	\$ 1,400,000	\$ 16	\$ 1	\$ 17	GOB	Design
<b>TOTAL</b>	<b>NEIGHBORHOODS</b>		<b>\$ 7,075,000</b>	<b>\$ 2,230,501</b>	<b>\$ 211,277</b>	<b>\$ 2,230,501</b>		
<b>PUBLIC SAFETY</b>								
131023.00	FIRE STATION #13	06/19/2012	\$ 3,667,600	\$ 287,088	\$ 69,529	\$ 356,617	GOB	Design
131029.00	FIRE BURN BUILDING	01/21/2014	\$ 530,000	\$ 521,696	\$ 1,240	\$ 522,936	GOB	Complete Waiting Capitalization
17034.03	FIRE VEHICLE REPLACEMENT	05/01/2012	\$ 487,500	\$ 469,514	-	\$ 469,514	GOB	Complete Waiting Capitalization
17034.04	FIRE VEHICLE REPLACEMENT	06/25/2013	\$ 975,000	\$ 939,001	-	\$ 939,001	GOB	On Hold
17034.05	FIRE ENGINE COMPANY APPARATUS	02/18/2014	\$ 609,500	\$ (2,168)	\$ 1	(\$ 2,167)	GOB	On Hold
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>		<b>\$ 6,269,600</b>	<b>\$ 2,215,131</b>	<b>\$ 70,770</b>	<b>\$ 2,215,131</b>		
<b>QUALITY OF LIFE</b>								
301031.01	ZOO FENCE IMPROVEMENTS PH 2	12/10/2013	\$ 141,179	\$ 134,463	-	\$ 134,463	GOB	Complete Waiting Capitalization
301041.00	QUARANTINE FACILITY	08/21/2012	\$ 1,047,917	\$ 1,050,434	-	\$ 1,050,434	GOB	Complete Waiting Capitalization
301044.00	ZOO POND REPAIR	06/03/2014	\$ 231,300	\$ 5,217	\$ 10,160	\$ 15,377	GOB	Design
<b>TOTAL</b>	<b>QUALITY OF LIFE</b>		<b>\$ 1,420,396</b>	<b>\$ 1,190,114</b>	<b>\$ 10,160</b>	<b>\$ 1,190,114</b>		
<b>STREETS</b>								
12045.00	SE 10 ST OVER SHUNGA CRK	01/01/2009	\$ 629,960	\$ 133,770	\$ 68,500	\$ 202,269	GOB	Design
121000.00	49TH OVER SHUNGA CREEK	12/18/2009	\$ 154,000	\$ 86,790	\$ 10,001	\$ 96,791	GOB	Complete Waiting Capitalization
141011.00	COMPLETE STREETS IMPROVEMENTS	04/10/2012	\$ 300,000	\$ 153,988	\$ 34,687	\$ 188,675	GOB	Construction
141011.02	CROSSWALK 8TH & GAGE	04/10/2012	-	\$ 132	-	\$ 132	GOB	Complete Waiting Capitalization
141011.03	BACK IN PARKING - VAN BUREN	04/10/2012	-	\$ 403	-	\$ 403	GOB	Complete Waiting Capitalization
141011.04	PEDESTRIAN CROSS @21ST COLLEGE	04/10/2012	-	\$ 3,610	-	\$ 3,610	GOB	Complete Waiting Capitalization
141011.05	BIKE SIGNS 8TH GAGE -VAN BUREN	04/10/2012	-	\$ 407	-	\$ 407	GOB	Complete Waiting Capitalization
141011.06	TRAFFIC SIGNAL INSTALL TOPEKA	04/26/2013	-	\$ 773	-	\$ 773	GOB	Complete Waiting Capitalization
241007.00	CITYWIDE INFILL SIDEWALKS	12/15/2009	\$ 150,000	\$ 66,911	-	\$ 66,911	GOB	Complete Waiting Capitalization
241016.00	CITYWIDE INFILL SIDEWALKS	02/19/2013	\$ 450,000	\$ 328,542	\$ 23,460	\$ 352,002	GOB	Construction
241016.01	37TH & STONY & KINGS & CASTLE	02/19/2013	-	\$ 3,856	-	\$ 3,856	GOB	Complete Waiting Capitalization
241016.02	SW 17TH & CAMPBELL, MACVICAR A	02/19/2013	-	\$ 1,617	-	\$ 1,617	GOB	Complete Waiting Capitalization
241021.00	CITYWIDE INFILL SIDEWALKS	01/21/2014	\$ 150,000	\$ 99,397	-	\$ 99,397	GOB	Construction
241025.00	CITYWIDE INFILL SIDEWALKS	06/03/2014	\$ 150,000	\$ 3,352	\$ 7,048	\$ 10,400	GOB	Design
601020.01	KANSAS AVE 7TH TO 9TH ST	07/19/2011	\$ 1,000,000	\$ 208,644	\$ 20,377	\$ 229,021	GOB	Construction
601020.03	KANSAS AVE STREETScape	06/03/2014	\$ 888,032	-	\$ 56,000	\$ 56,000	GOB	Design
601034.00	NE SEWARD AVE STREETScape	03/12/2013	\$ 500,000	\$ 9,187	\$ 51,225	\$ 60,412	GOB	Design
601035.00	SE 21ST CALIFORNIA TO CARNAHAN	03/12/2013	\$ 600,000	\$ 588,167	\$ 26,860	\$ 615,027	GOB	Substantially Complete
601040.00	NW LYMAN OLD SOLDIER/TOPEKA BL	01/21/2014	\$ 180,000	\$ 10,040	\$ 140	\$ 10,180	GOB	Design
601043.00	COMPLETE STREETS	06/03/2014	\$ 100,000	-	-	-	GOB	Design
601044.00	CITYWIDE INFRASTRUCTURE	06/03/2014	\$ 200,000	-	-	-	GOB	Design
701008.00	SW 37TH BURLINGAME TO GAGE	03/12/2013	\$ 400,000	\$ 375,247	\$ 16,900	\$ 392,147	GOB	Construction
701008.01	SW 37TH BURLINGAME TO GAGE	01/21/2014	\$ 3,500,000	\$ 170,402	\$ 471,681	\$ 642,083	GOB	Construction
701010.00	SE CALIF SE 33RD TO SE 37TH	01/21/2014	\$ 200,000	\$ 115,101	\$ 80,940	\$ 196,042	GOB	Design
701010.01	SE CALIF SE 33RD TO SE 37TH	06/03/2014	\$ 300,000	\$ 312	\$ 10,000	\$ 10,312	GOB	Design
701011.00	SE CALIF SE 29TH TO SE 33RD	06/03/2014	\$ 200,000	-	\$ 1	\$ 1	GOB	Design
<b>TOTAL</b>	<b>STREETS</b>		<b>\$ 10,051,992</b>	<b>\$ 2,360,649</b>	<b>\$ 877,819</b>	<b>\$ 2,360,649</b>		



Financial Section

## Outstanding Projects - GO

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>TRAFFIC</b>								
141009.00	TRAFFIC SIG REPLACE 4 INTERSEC	03/22/2011	\$ 640,000	\$ 549,086	\$ 1,000	\$ 550,086	GOB	Complete Waiting Capitalization
141009.02	TRAFFIC SIG REPLACE 4 INTERSEC	03/22/2011	-	\$ 288	-	\$ 288	GOB	Complete Waiting Capitalization
141012.00	TRAFFIC SIG REPLACE 4 INTERSEC	04/10/2012	\$ 640,000	\$ 149,830	\$ 88,303	\$ 238,133	GOB	Construction
141012.02	TRAFFIC SIG REPLACE 4 INTERSEC	04/10/2012	-	\$ 478	-	\$ 478	GOB	Complete Waiting Capitalization
141013.00	TRAFFIC SIGNAL REPLACE 4 INTER	02/19/2013	\$ 640,000	\$ 40,514	\$ 223,885	\$ 264,399	GOB	Construction
141013.02	TRAFFIC SIGNAL 25TH & ADAMS	02/19/2013	-	\$ 0	-	\$ 0	GOB	Design
141013.04	TRAFFIC SIGNAL US 24 & ROCH/TY	02/19/2013	-	\$ 384	-	\$ 384	GOB	Construction
141015.00	TRAFFIC SIG REPLACE 5 INTERSEC	01/21/2014	\$ 640,000	\$ 137,490	\$ 323,751	\$ 461,241	GOB	Construction
141015.01	TRAFFIC SIGNAL 21ST & GAGE	02/25/2014	-	\$ 14	-	\$ 14	GOB	Construction
141015.02	TRAFFIC SIGNAL 21ST & FAIRLAWN	02/25/2014	-	\$ 0	-	\$ 0	GOB	Design
141016.00	TRAFFIC SIGNAL REPLACEMENT	06/03/2014	\$ 640,000	-	-	-	GOB	Design
601036.00	VARIOUS TRAFFIC SAFETY IMPROVE	01/21/2014	\$ 370,000	\$ 190,501	\$ 13,500	\$ 204,001	GOB	Construction
601042.00	VARIOUS TRAFFIC SAFETY PROJECT	06/03/2014	\$ 185,000	-	\$ 8,000	\$ 8,000	GOB	Design
<b>TOTAL</b>	<b>TRAFFIC</b>		<b>\$ 3,755,000</b>	<b>\$ 1,068,584</b>	<b>\$ 658,440</b>	<b>\$ 1,068,584</b>		
<b>TOTAL</b>	<b>GO</b>		<b>\$ 28,571,988</b>	<b>\$ 9,064,979</b>	<b>\$ 1,828,466</b>	<b>\$ 9,064,979</b>		



Financial Section

## Outstanding Projects - Enterprise Projects

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>STORMWATER</b>								
501018.01	CITY PARK SW PUMP STATION II	01/01/2015	\$ 1,384,700	-	-	-	REVB	Design
501022.00	STORM CONVEYANCE SYS REHAB	01/01/2015	\$ 2,500,000	-	-	-	REVB	Design
151003.01	DRAIN CORR SW WOODBURY SOUT C	04/26/2011	\$ 899,458	\$ 83,160	\$ 60,300	\$ 143,460	REVB/SW/GOB/SRF	Design
151016.00	PIPE REPLACEMENT ALONG 29TH ST	04/26/2011	\$ 300,000	\$ 270,718	\$ 15,646	\$ 286,364	REVB/SW/GOB/SRF	Design
151016.01	PIPE REPLACE 29TH ST PHASE 2	11/20/2011	\$ 900,000	\$ 2,916	\$ 19,680	\$ 22,596	REVB/SW/GOB/SRF	Design
501018.00	CITY PARK SW PUMP STATION	10/30/2013	\$ 1,500,000	\$ 4,638	\$ 13,876	\$ 18,514	REVB/SW/GOB/SRF	Design
151012.00	DRAIN CORR SW LANE 2909-2925	01/31/2010	\$ 100,000	\$ 98,166	\$ 36,986	\$ 135,152	SW	Construction
151027.00	2015 DRAINAGE CORR PROGRAM	01/01/2015	\$ 360,000	-	-	-	SW	Design
151027.01	1605 SW BURNETT RD	01/01/2015	\$ 40,000	\$ 4,500	\$ 400	\$ 4,900	SW	Design
161001.00	LEVEE CERTIFICATION	08/01/2012	\$ 813,240	\$ 155,412	\$ 644,743	\$ 800,155	SW	Construction
281039.01	REHAB OF TESTING WELLS	05/10/2012	\$ 1,239,307	\$ 664,261	\$ 663,343	\$ 1,327,604	SW	Construction
501016.04	STORM MAIN REPLACE	05/21/2013	\$ 141,419	\$ 137,477	-	\$ 137,477	SW	Substantially Complete
501016.07	REPLACE STORM MAIN HOLES	06/17/2013	\$ 135,000	\$ 123,429	-	\$ 123,429	SW	Substantially Complete
501019.00	SW UTILITY GIS MAPPING	11/05/2013	\$ 350,000	\$ 305,610	\$ 90	\$ 305,700	SW	Construction
501021.00	2014 SW MAIN REPLACEMENT	02/20/2014	\$ 206,439	-	-	-	SW	Design
501021.01	2014 SW MAIN KS AVE 6TH - 10TH	02/20/2014	\$ 699,113	-	-	-	SW	Construction
501021.02	2014 SW MAIN NE SEWARD BRAN-RI	04/08/2014	\$ 80,000	\$ 44,628	\$ 5,373	\$ 50,000	SW	Design
501021.03	2014 SW MAIN NE MICH 29TH-32ND	04/08/2014	\$ 100,000	\$ 1,490	\$ 13,410	\$ 14,900	SW	Design
501021.04	2014 SW MAIN SW GAGE 29TH-33RD	04/30/2014	\$ 60,000	-	\$ 57,810	\$ 57,810	SW	Construction
501021.05	2014 SW MAIN HICREST CULVERT	06/27/2014	\$ 103,562	\$ 103,562	-	\$ 103,562	SW	Complete Waiting Capitalization
501021.06	2014 SW MAIN SW 37TH BURL-GAGE	09/20/2013	\$ 40,000	\$ 14,430	\$ 20,570	\$ 35,000	SW	Construction
501021.07	2014 SW MAIN N TOPEKA	11/13/2014	\$ 100,000	-	-	-	SW	Design
501026.00	NW TYLER & PARAMORE	10/27/2014	\$ 50,000	\$ 300	-	\$ 300	SW	Design
501029.00	CSO MANAGEMENT PLAN	01/21/2015	\$ 50,000	-	-	-	SW	Design
<b>TOTAL</b>	<b>STORMWATER</b>		<b>\$ 12,152,237</b>	<b>\$ 2,014,696</b>	<b>\$ 1,552,227</b>	<b>\$ 2,014,696</b>		



Financial Section

## Outstanding Projects - Enterprise Projects

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>WASTEWATER</b>								
291035.00	2015 WW REPLACEMENT PROGRAM	01/01/2015	\$ 1,000,000	-	-	-	REVB	Design
291036.00	OAKLAND WWTP CAPAC EVAL/LINING	01/01/2015	\$ 1,000,000	-	-	-	REVB	Design
291037.00	ADAMS ST CLEAN INSPECT REPAIR	01/01/2015	\$ 625,107	-	-	-	REVB	Design
291003.00	S. KANSAS RIVER PUMP STAT	05/12/2009	\$ 9,635,054	\$ 6,975,114	\$ 533,924	\$ 7,509,037	REVB/GOB	Construction
291023.00	REPAIR OF DIGESTER LID	08/24/2011	\$ 5,976,392	\$ 1,109,844	\$ 3,835,890	\$ 4,945,734	REVB/GOB/SRF	Construction
291015.00	OAKLAND WASTEWATER BIOFILTER	05/03/2011	\$ 1,741,294	\$ 160,801	\$ 176,781	\$ 337,582	REVB/WPC/GOB/SRF	Construction
291018.01	OAKLAND WW PLANT SOLIDS HANDLI	02/11/2014	\$ 500,000	\$ 15	\$ 440,000	\$ 440,015	REVB/WPC/GOB/SRF	Design
291028.00	2014 WW MAIN LINING	02/11/2014	\$ 1,000,000	-	-	-	REVB/WPC/GOB/SRF	Design
291030.00	WPC EASTSIDE IS	02/11/2014	\$ 3,500,000	\$ (7,148)	-	(\$ 7,148)	REVB/WPC/GOB/SRF	Design
131030.00	CARWASH/GARAGE BLDG	02/26/2014	\$ 360,000	\$ 190,703	\$ 161,784	\$ 352,488	WPC	Construction
291011.00	PUMP STATION #12- N TYLER	01/01/2011	\$ 533,938	\$ 46,461	\$ 8,625	\$ 55,086	WPC	Design
291012.00	PUMP STATION #27	01/31/2011	\$ 411,625	\$ 45,597	\$ 79,001	\$ 124,598	WPC	Design
291014.00	PUMP STATION REHAB #32	01/01/2011	\$ 499,930	\$ 243,590	\$ 249,864	\$ 493,454	WPC	Construction
291025.01	SAN SEWER NW STORY & NW CROSS	03/11/2013	\$ 160,408	\$ 165,698	-	\$ 165,698	WPC	Complete Waiting Capitalization
291029.11	WASTEWATER 400 SW 24TH ST	12/01/2014	\$ 40,119	\$ 41,268	-	\$ 41,268	WPC	Complete Waiting Capitalization
291029.12	WASTEWATER 1808 SW TARA AVE	12/01/2014	\$ 38,757	-	\$ 35,798	\$ 35,798	WPC	Construction
291029.13	WASTEWATER 2320 SW COLLEGE AVE	12/01/2014	\$ 24,415	-	\$ 21,231	\$ 21,231	WPC	Construction
291029.14	WASTEWATER 2300 MADELINE LN	12/01/2014	\$ 29,702	\$ 32,268	\$ 32,268	\$ 64,535	WPC	Construction
291031.00	ASH STREET PUMP STATION	06/05/2013	\$ 200,000	\$ 157,071	\$ 15,559	\$ 172,630	WPC	Construction
291033.00	2014 WW MAIN REPLACEMENT	01/01/2014	\$ 23,915	\$ 12,000	-	\$ 12,000	WPC	Design
291033.03	WPC MAIN 201 NW BROADMOOR	03/28/2014	\$ 34,043	\$ 34,043	-	\$ 34,043	WPC	Complete Waiting Capitalization
291033.04	I & I PROJECT MANAGEMENT	01/01/2014	\$ 25,000	\$ 23,021	-	\$ 23,021	WPC	Complete Waiting Capitalization
291033.05	WPC MAIN 938 SE 35TH TERR	05/08/2014	\$ 36,349	\$ 36,049	-	\$ 36,049	WPC	Complete Waiting Capitalization
291033.07	WPC MAIN 1912 SE IOWA AVE	05/08/2014	\$ 39,782	-	\$ 30,351	\$ 30,351	WPC	Construction
291033.09	WPC MAIN 710 SW 8TH ST	06/17/2014	\$ 21,908	\$ 17,292	-	\$ 17,292	WPC	Complete Waiting Capitalization
291033.10	WPC MAIN 721 SW POLK	06/17/2014	\$ 49,662	\$ 41,270	-	\$ 41,270	WPC	Complete Waiting Capitalization
291033.11	WPC MAIN 3825 SW 12TH ST	06/17/2014	\$ 41,970	\$ 40,015	-	\$ 40,015	WPC	Complete Waiting Capitalization
291033.12	WPC MAIN 230 SW POLK AVE	09/17/2014	\$ 28,011	-	\$ 25,608	\$ 25,608	WPC	Construction
291033.13	WPC MAIN 235 SW TYLER AVE	09/17/2014	\$ 43,548	-	\$ 41,807	\$ 41,807	WPC	Construction
291033.14	WPC MAIN 2320 SW MISSION AVE	12/01/2014	\$ 10,000	\$ 9,791	\$ 500	\$ 10,291	WPC	Construction
291034.00	OAKLAND WW PLANT PROCESS MODE	02/26/2014	\$ 15,000	\$ 14,990	-	\$ 14,990	WPC	Substantially Complete
291038.00	SW 57TH & US 75 SWR EXTEN STU	05/01/2014	\$ 15,000	\$ 14,990	-	\$ 14,990	WPC	Substantially Complete
291045.00	OAKLAND PLANT RETAINING WALL	01/30/2015	\$ 7,400	-	\$ 7,400	\$ 7,400	WPC	Construction
291047.00	2015 I & I PROGRAM	01/30/2015	\$ 192,904	-	-	-	WPC	Design
291047.01	SEWER PROJECT MANAGEMENT	01/30/2015	\$ 30,000	\$ 8,622	\$ 6,278	\$ 14,900	WPC	Construction
291047.02	SR163 7 MANHOLES/CLEANOUTS	01/30/2015	\$ 39,904	-	\$ 36,142	\$ 36,142	WPC	Construction
291047.03	SR164 6 MANHOLES/CLEANOUTS	01/30/2015	\$ 35,389	-	\$ 31,992	\$ 31,992	WPC	Construction
291047.04	SR 158 1115 SW LINCOLN ST	02/10/2015	\$ 48,864	-	-	-	WPC	Construction
291047.05	SR 159 1132 SW LANE ST	02/10/2015	\$ 38,305	-	-	-	WPC	Construction
291047.06	SR 160 1159 SW LINCOLN ST	02/10/2015	\$ 19,272	-	-	-	WPC	Construction
291047.07	SR165 108 NW COURTLAND AVE	02/10/2015	\$ 46,429	-	\$ 40,555	\$ 40,555	WPC	Construction
291047.08	SR 166 1187 SW GAGE BLVD	02/10/2015	\$ 48,933	-	\$ 45,586	\$ 45,586	WPC	Construction
861006.00	WPC PARKING LOT	05/06/2014	\$ 220,000	-	-	-	WPC	Design
<b>TOTAL</b>	<b>WASTEWATER</b>		<b>\$ 28,388,328</b>	<b>\$ 9,413,365</b>	<b>\$ 5,856,942</b>	<b>\$ 9,413,365</b>		



Financial Section

## Outstanding Projects - Enterprise Projects

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>WATER</b>								
281037.00	WATER TREATMENT PLANT MODS	05/17/2011	\$ 3,531,000	\$ 160,800	\$ 255,377	\$ 416,177	REV BOND/WA/GOB/S	Design
281078.00	2015 WATER MAIN REPLACEMENT	01/01/2015	\$ 887,500	-	-	-	REVB	Design
281078.01	NW LYMAN/TOPEKA TO TYLER	01/01/2015	\$ 419,000	-	-	-	REVB	Design
281078.02	WATER MAIN WOODHULL	01/01/2015	\$ 76,500	-	\$ 11,500	\$ 11,500	REVB	Design
281078.03	WATER MAIN MULVANE 6TH-10TH	03/04/2015	\$ 617,000	-	-	-	REVB	Design
281078.04	WATER MAIN 15TH & WESTPORT	03/10/2015	\$ 65,000	-	-	-	REVB	Design
281079.00	MAIN CRANE @ JEFFERSON	09/15/2014	\$ 4,157,000	\$ 48,330	\$ 130,670	\$ 179,000	REVB	Design
281081.00	MAIN SW 37TH; BURLING - WEST	01/01/2015	\$ 2,270,000	\$ 104,405	\$ 115,395	\$ 219,800	REVB	Construction
281082.00	MAIN CALIF 33RD TO 41ST	01/01/2015	\$ 1,464,400	-	-	-	REVB	Design
281000.03	REHAB WATER TREAT PLANT	01/01/2009	\$ 1,000,000	\$ 982,527	-	\$ 982,527	REVB/GOB/SRF	Construction
281032.00	REHAB LAYNE PUMP STATION	09/17/2013	\$ 2,500,000	\$ 144,741	\$ 149,106	\$ 293,847	REVB/GOB/WA	Design
281049.05	KIRKLAWN BPS UPGRADE	06/26/2012	\$ 85,900	-	-	-	REVB/GOB/WA/SRF	Design
281049.06	NORWOOD BPS UPGRADE	06/26/2012	\$ 161,300	\$ 500	-	\$ 500	REVB/GOB/WA/SRF	Design
281049.07	MONTARA BPS UPGRADE	06/26/2012	\$ 278,550	\$ 5,596	\$ 929	\$ 6,525	REVB/GOB/WA/SRF	Design
281028.00	WATER EXT FAIRLAWN 37TH TO	03/04/2014	\$ 2,670,000	\$ 91,040	\$ 36,138	\$ 127,177	REVB/WA/GOB	Design
281076.00	2014 WATER MAIN REPLACEMENT	10/30/2013	\$ 360,000	-	-	-	REVB/WA/GOB	Design
281037.01	CONCEPTUAL OZONE DESIGN STUDY	04/24/2014	\$ 129,000	-	-	-	REVB/WA/GOB/SRF	Design
281049.00	SOUTH TOPEKA WATER SYS IMPROVE	06/26/2012	\$ 408,500	\$ 36,185	\$ 17,500	\$ 53,685	REVB/WA/GOB/SRF	Construction
281049.01	57TH ST TOPEKA BLVD TO WENGER	06/26/2012	\$ 985,800	\$ 150,581	\$ 1,900	\$ 152,481	REVB/WA/GOB/SRF	Design
281049.02	TOPEKA/UNIVERSITY/WESTVIEW	06/26/2012	\$ 1,526,680	\$ 1,409,341	\$ 76,342	\$ 1,485,683	REVB/WA/GOB/SRF	Substantially Complete
281049.03	57TH ST E TO FORBES FIELD	06/26/2012	\$ 199,102	\$ 144,523	\$ 45,440	\$ 189,964	REVB/WA/GOB/SRF	Substantially Complete
281049.04	CENTRAL BPS UPGRADE	06/26/2012	\$ 121,200	\$ 12,791	-	\$ 12,791	REVB/WA/GOB/SRF	Design
281025.00	WATERLINE RELOC SE 45TH	06/29/2010	\$ 1,525,000	\$ 1,103,042	-	\$ 1,103,042	WA	Complete Waiting Capitalization
281046.00	NW 46TH ST WATERMAIN RELOCATE	05/01/2012	\$ 450,000	\$ 297,249	-	\$ 297,249	WA	Complete Waiting Capitalization
281050.01	29TH ST - EAST OF KANSAS AVE	03/13/2013	\$ 55,000	\$ 51,479	-	\$ 51,479	WA	Complete Waiting Capitalization
281052.02	BOOSTER STAT METERING UPGRADE	01/01/2012	\$ 57,600	\$ 27,001	-	\$ 27,001	WA	Construction
281058.00	KANSAS RIVER WEIR STUDY	08/21/2012	\$ 50,000	\$ 14,154	\$ 35,846	\$ 49,999	WA	Substantially Complete
281077.00	2014 WATER MAIN REPLACEMENT	02/20/2014	\$ 71,000	-	-	-	WA	Design
281077.02	N KANSAS AVE BRIDGE	07/03/2014	\$ 20,000	-	\$ 1	\$ 1	WA	Design
281077.03	SW 29TH ST-URISH-INDIAN HILLS	07/29/2014	\$ 415,000	\$ 50,949	\$ 380,250	\$ 431,199	WA	Construction
281077.04	SW HOPE 17TH TO 21ST	08/15/2014	\$ 210,000	-	\$ 14,995	\$ 14,995	WA	Design
281077.05	SW 10TH & SW VITT RD	09/26/2014	\$ 32,000	-	-	-	WA	Complete Waiting Capitalization
281077.06	SW 8TH & SW HIGH	10/27/2014	\$ 32,500	\$ 4,754	-	\$ 4,754	WA	Construction
281077.07	FOUNTAIN PL VILLAS	11/13/2014	\$ 75,000	-	\$ 43,894	\$ 43,894	WA	Construction
281077.08	SE 29TH & AQUARIUS	12/19/2014	\$ 44,500	-	-	-	WA	Design
281077.09	31ST ST TOPEKA-CENTRAL PARK	01/30/2015	\$ 100,000	-	-	-	WA	Design
281092.00	WATERMAIN 17TH & FAIRLAWN	06/25/2013	\$ 5,000	-	-	-	WA	Substantially Complete
28622.00	BOAT RAMP & PORTAGE REPAI	01/01/2009	\$ 300,000	\$ 249,267	\$ 3,965	\$ 253,232	WA	Construction
281076.01	2014 WATER MAIN REPLACEMENT	02/20/2014	\$ 1,640,000	\$ 10,487	\$ 1,858	\$ 12,345	WA/REVB/GOB	Construction
281060.00	WATER MAIN REPLACEMENT	03/29/2013	\$ 195,223	\$ 24,058	-	\$ 24,058	WA/REVB/GOB/SRF	Design
281060.01	WATER MAIN SW 37TH FAIR-WANA	11/01/2012	\$ 1,211,155	\$ 1,202,922	-	\$ 1,202,922	WA/REVB/GOB/SRF	Complete Waiting Capitalization
281060.03	WATER MAIN SW GAGE 29TH-45TH	06/01/2011	\$ 732,810	\$ 646,222	\$ 86,588	\$ 732,810	WA/REVB/GOB/SRF	Complete Waiting Capitalization
281060.04	WATER MAIN SW TOPEKA 17TH-20TH	04/22/2013	\$ 15,200	\$ 7,600	\$ 7,600	\$ 15,200	WA/REVB/GOB/SRF	Construction
281060.05	WATER MAIN SW BYRON - LINCOLN	03/29/2013	\$ 23,538	\$ 23,538	-	\$ 23,538	WA/REVB/GOB/SRF	Complete Waiting Capitalization
<b>TOTAL</b>	<b>WATER</b>		<b>\$ 31,173,958</b>	<b>\$ 7,004,081</b>	<b>\$ 1,415,293</b>	<b>\$ 7,004,081</b>		
<b>TOTAL</b>	<b>ENTERPRISE</b>		<b>\$ 71,714,523</b>	<b>\$ 18,432,142</b>	<b>\$ 8,824,461</b>	<b>\$ 18,432,142</b>		



Financial Section

## Outstanding Projects - Other

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>NEIGHBORHOODS</b>								
601005.00	NIA CENTRAL&HOLIDAY PARK	01/01/2009	\$ 1,500,000	\$ 1,356,188	-	\$ 1,356,188	GOB/WPC	Complete Waiting Capitalization
601005.07	SW CENTRAL PK SW 13TH- SW 16TH	01/01/2009	-	\$ 24,821	-	\$ 24,821	GOB/WPC	Complete Waiting Capitalization
601028.00	NIA CHESNEY PARK & WARD MEADE	04/02/2012	\$ 1,700,000	\$ 1,406,773	\$ 9,599	\$ 1,416,373	GOB/WPC	Construction
601028.01	NIA CHESNEY PARK & WARD MEADE	04/02/2012	-	\$ 20,705	-	\$ 20,705	GOB/WPC	Complete Waiting Capitalization
601028.02	NIA CHESNEY PARK & WARD MEADE	04/02/2012	-	\$ 20,992	-	\$ 20,992	GOB/WPC	Complete Waiting Capitalization
601028.03	NIA CHESNEY PARK & WARD MEADE	06/12/2013	-	\$ 7,033	-	\$ 7,033	GOB/WPC	Complete Waiting Capitalization
601028.04	NIA CHESNEY PARK & WARD MEADE	06/12/2013	-	\$ 22,848	-	\$ 22,848	GOB/WPC	Complete Waiting Capitalization
601028.05	NIA CHESNEY PARK & WARD MEADE	06/12/2013	-	\$ 727	-	\$ 727	GOB/WPC	Complete Waiting Capitalization
601028.06	NIA CHESNEY PARK & WARD MEADE	06/12/2013	-	\$ 1,178	-	\$ 1,178	GOB/WPC	Complete Waiting Capitalization
601014.00	2009 NIA IMPROVE CEN/HOLL	07/28/2009	\$ 1,500,000	\$ 1,254,470	\$ 52,990	\$ 1,307,460	GOB/WPC/SALES TAX	Complete Waiting Capitalization
<b>TOTAL</b>	<b>NEIGHBORHOODS</b>		<b>\$ 4,700,000</b>	<b>\$ 4,115,737</b>	<b>\$ 62,589</b>	<b>\$ 4,115,737</b>		
<b>PUBLIC SAFETY</b>								
17050.00	POLICE 2013 VEHICLE LEASE	01/01/2014	\$ 870,000	\$ 858,600	-	\$ 858,600	2013 LEASE ESCROW	
13156.00	FIRE ACADEMY RENOVATIONS	06/05/2012	\$ 141,310	\$ 132,159	-	\$ 132,159	FIRE	
131015.00	IMPROVEMENTS CITY FACILITIES	04/12/2011	\$ 427,000	\$ 407,357	\$ 27,749	\$ 435,106	GOB/GF/FLEET	Complete Waiting Capitalization
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>		<b>\$ 1,438,310</b>	<b>\$ 1,398,115</b>	<b>\$ 27,749</b>	<b>\$ 1,398,115</b>		
<b>QUALITY OF LIFE</b>								
131033.00	WELLNESS CLINIC	03/13/2015	\$ 250,000	-	-	-	HEALTH INS FUND	Design
301014.00	GRT OVERLAND PARK DEVELOP	09/22/2009	\$ 689,000	\$ 563,707	-	\$ 563,707	TGT	Complete Waiting Capitalization
301040.00	BOILER REPLACE ANIMAL BLDG	06/05/2012	\$ 179,222	\$ 105,547	-	\$ 105,547	ZOO	
<b>TOTAL</b>	<b>QUALITY OF LIFE</b>		<b>\$ 1,118,222</b>	<b>\$ 669,254</b>	<b>-</b>	<b>\$ 669,254</b>		
<b>STREETS</b>								
12052.00	SW 10TH ST OVER TRIB CREK	01/01/2009	\$ 358,000	\$ 285,942	\$ 29,259	\$ 315,201	GOB/KDOT	Complete Waiting Capitalization
701012.00	WIDEN 6TH WANAM TO W 170 BRIDG	06/03/2014	\$ 1,000,000	\$ 80,003	\$ 1,500	\$ 81,503	GOB/KDOT	Design
70123.01	SW 29TH & 1470 INTERSECTI	01/01/2009	\$ 1,324,381	\$ 1,314,570	-	\$ 1,314,570	GOB/KDOT	Complete Waiting Capitalization
861005.00	CITYWIDE BIKEWAYS MASTER PLAN	07/10/2013	\$ 420,000	\$ 111,669	\$ 222,322	\$ 333,991	GOB/KDOT	Design
30127.12	SHUNGA TRAIL FAIRLAWN - SW 29	01/01/2009	\$ 1,300,000	\$ 82,829	\$ 11,980	\$ 94,809	GOB/KDOT/COUNTY	Design
601033.00	17TH ST WASHBURN TO MACVICAR	03/05/2013	\$ 2,460,000	\$ 2,010,974	\$ 20,000	\$ 2,030,974	GOB/PRIV CONT	Complete Waiting Capitalization
601020.02	S KS AVE SW 6TH-10TH	12/11/2012	\$ 4,967,000	\$ 3,518,342	\$ 3,531,907	\$ 7,050,248	GOB/SALES TAX/UTI	Construction
121000.01	49TH OVER SHUNGA CREEK	05/07/2013	\$ 946,000	\$ 694,340	\$ 89,821	\$ 784,160	KDOT	Complete Waiting Capitalization
601025.00	INNOVATION PARKWAY	11/01/2011	\$ 2,947,500	\$ 2,944,049	\$ 1,800	\$ 2,945,849	KDOT	Complete Waiting Capitalization
701005.00	WIDENING 10TH GAGE TO FAIRLAWN	03/29/2011	\$ 600,000	\$ 367,928	\$ 143,802	\$ 511,730	KDOT	Design
701005.01	WIDENING 10TH GAGE TO FAIRLAWN	09/23/2014	\$ 5,200,000	-	-	-	KDOT	Design
<b>TOTAL</b>	<b>STREETS</b>		<b>\$ 21,522,881</b>	<b>\$ 11,410,645</b>	<b>\$ 4,052,391</b>	<b>\$ 11,410,645</b>		



## Financial Section

# Outstanding Projects - Other

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>SALES TAX</b>								
241017.00	CITY 50/50 SIDEWALK PROGRAM	04/16/2013	\$ 60,000	\$ 31,749	-	\$ 31,749	STR SALES TAX	Complete Waiting Capitalization
241022.00	CITY 50/50 SIDEWALK PROG	01/28/2014	\$ 30,000	-	-	-	STR SALES TAX	Complete Waiting Capitalization
241026.00	2015 CITY 50/50 SIDEWALK PROG	01/01/2015	\$ 60,000	-	-	-	STR SALES TAX	Construction
601047.00	300 - 400 BLK OF WANAMAKER	10/23/2014	\$ 60,000	\$ 59,107	-	\$ 59,107	STR SALES TAX	Complete Waiting Capitalization
841011.00	ADA CITY SIDEWALK RAMPS	12/15/2009	\$ 500,000	\$ 476,380	-	\$ 476,380	STR SALES TAX	Complete Waiting Capitalization
841013.00	2011 STREET IMPROVEMENTS	03/15/2011	\$ 11,480,000	-	-	-	STR SALES TAX	Complete Waiting Capitalization
841015.00	CITY WIDE CURBS AND GUTTERS	07/19/2011	\$ 500,000	\$ 466,033	\$ 163,915	\$ 629,948	STR SALES TAX	
841017.00	SALE TX STREET REPR ADMIN	12/01/2009	-	\$ 353,067	\$ 230,256	\$ 583,324	STR SALES TAX	Complete Waiting Capitalization
841017.06	S KANSAS FROM 4TH TO 10TH	12/01/2009	-	\$ 29	-	\$ 29	STR SALES TAX	Construction
841017.10	WASHBURN/LANE/HUNTOON	12/01/2009	-	\$ 9,400	-	\$ 9,400	STR SALES TAX	Complete Waiting Capitalization
841017.16	EXISTING ASPHALT TOP SEALING	12/01/2009	-	\$ 36,062	-	\$ 36,062	STR SALES TAX	Complete Waiting Capitalization
841017.26	INTER OF 29TH & BURLINGAME	12/01/2009	-	\$ 59,952	-	\$ 59,952	STR SALES TAX	Design
841017.28	SE MULVANE 6TH TO 10TH	12/01/2009	-	\$ 94,385	\$ 1,479	\$ 95,864	STR SALES TAX	Design
841017.33	4TH ST-5TH ST WILLOW	09/14/2011	-	\$ 2,262,075	\$ 3,369	\$ 2,265,445	STR SALES TAX	Complete Waiting Capitalization
841017.39	TOPEKA BLVD FROM 17TH TO 21ST	05/30/2012	-	\$ 91,800	-	\$ 91,800	STR SALES TAX	Design
841017.42	SW 17TH MACVICAR TO WASHBURN	01/11/2013	-	\$ 126	-	\$ 126	STR SALES TAX	Complete Waiting Capitalization
841017.44	SW GAGE SW 29TH TO SW 33RD TER	01/23/2013	-	\$ 2,258,483	\$ 248,445	\$ 2,506,927	STR SALES TAX	Complete Waiting Capitalization
841017.45	SW HOPE 17TH TO 21ST	02/10/2014	-	\$ 108,595	\$ 2,203	\$ 110,798	STR SALES TAX	Design
841017.46	SW 15TH GAGE TO MCALISTER & WO	02/10/2014	-	\$ 147,772	\$ 4,901	\$ 152,673	STR SALES TAX	Design
841017.47	NORTH TOPEKA RESIDENTIAL STREE	02/10/2014	-	\$ 601,922	\$ 412,791	\$ 1,014,713	STR SALES TAX	Construction
841017.48	HI-CREST AREA RESIDENTIAL STRE	02/10/2014	-	\$ 982,764	\$ 40,800	\$ 1,023,564	STR SALES TAX	Complete Waiting Capitalization
841017.51	NW LYMAN FROM TYLER TO TOPEKA	07/01/2014	-	\$ 136,847	\$ 7,225	\$ 144,072	STR SALES TAX	Design
841020.00	CITYWIDE ALLEY REPAIR 2012	04/17/2012	-	\$ 232,605	-	\$ 232,605	STR SALES TAX	
841021.00	CITY WIDE CURBS/GUTTERS 2012	04/17/2012	\$ 500,000	\$ 500,000	-	\$ 500,000	STR SALES TAX	
841021.01	SKYLINE DR B/T 33RD & 33RD TER	04/17/2012	-	\$ 70,096	-	\$ 70,096	STR SALES TAX	Complete Waiting Capitalization
841023.00	CITY SIDEWALK RAMPS	08/21/2012	\$ 300,000	\$ 93,085	\$ 20,000	\$ 113,085	STR SALES TAX	Complete Waiting Capitalization
841025.00	CITYWIDE ADA PROGRAM	04/01/2013	-	\$ 0	-	\$ 0	STR SALES TAX	Complete Waiting Capitalization
841027.00	CITY SIDEWALK RAMPS	01/28/2014	\$ 300,000	\$ 242,629	-	\$ 242,629	STR SALES TAX	Complete Waiting Capitalization
841027.01	CITY SIDEWALK RAMPS	01/28/2014	-	\$ 2	-	\$ 2	STR SALES TAX	Complete Waiting Capitalization
841027.02	CITY SIDEWALK RAMPS	01/28/2014	-	\$ 3	-	\$ 3	STR SALES TAX	Complete Waiting Capitalization
841028.00	CITY WIDE CURB/GUTTERS 2014	01/28/2014	\$ 500,000	\$ 265,611	\$ 129,015	\$ 394,626	STR SALES TAX	
841029.00	CITYWIDE ALLEY REPAIR 2014	01/28/2014	\$ 250,000	\$ 26	\$ 15	\$ 41	STR SALES TAX	
841030.00	2015 ADA SIDEWALK RAMPS	01/01/2015	\$ 300,000	\$ 100	\$ 15	\$ 115	STR SALES TAX	Construction
841031.00	2015 CITYWIDE CURB/GUTTER	01/01/2015	\$ 1,500,000	\$ 131,232	\$ 370,128	\$ 501,360	STR SALES TAX	
841032.00	2015 CITYWIDE ALLEY REPAIR	01/01/2015	\$ 250,000	\$ 15	\$ 15	\$ 29	STR SALES TAX	
<b>TOTAL</b>	<b>SALES TAX</b>		<b>\$ 16,590,000</b>	<b>\$ 9,711,953</b>	<b>\$ 1,634,569</b>	<b>\$ 9,711,953</b>		
<b>SPECIAL ASSESSMENT</b>								
131022.00	RESTROOM/CONCESSION SUNFLOWE	07/10/2012	\$ 3,583,485	\$ 2,631,555	\$ 236,905	\$ 2,868,460	SPEC ASSESS	Substantially Complete
151001.00	RETENTION PONDS - LAURENS	01/01/2009	\$ 144,500	\$ 135,995	-	\$ 135,995	SPEC ASSESS	Complete Waiting Capitalization
151011.00	POND REPAIR - LAURENS BAY	02/08/2011	\$ 1,358,350	\$ 616,688	\$ 708,145	\$ 1,324,833	SPEC ASSESS	Construction
281004.00	WATER EXT LAURENS BAY #1	01/01/2009	\$ 1,166,300	\$ 728,855	-	\$ 728,855	SPEC ASSESS	Complete Waiting Capitalization
281062.00	WATER MAIN KANZA EDUC PARK	01/22/2013	\$ 497,600	\$ 323,880	\$ 135,749	\$ 459,629	SPEC ASSESS	Construction
401011.00	SAN SWR 3249 SILVER LAKE	01/06/2009	\$ 22,728	\$ 18,148	-	\$ 18,148	SPEC ASSESS	Complete Waiting Capitalization
401017.00	SAN SWR BEAR LAKE-VINEYAR	05/11/2010	\$ 332,840	\$ 29,757	\$ 13,180	\$ 42,937	SPEC ASSESS	Design
401034.00	SANITARY SEWER SUNFLOWER SOCC	07/10/2012	\$ 612,438	\$ 519,743	\$ 195,920	\$ 715,662	SPEC ASSESS	Substantially Complete
401039.00	SAN SWR KANZA EDUC PARK	01/22/2013	\$ 696,800	\$ 417,410	\$ 247,431	\$ 664,841	SPEC ASSESS	Construction
601008.00	ST IMPR SW KINGSROW RD	01/01/2009	\$ 2,213,280	\$ 197,698	\$ 83,040	\$ 280,738	SPEC ASSESS	Design
601030.00	STREET IMPROV KANZA EDUC PARK	01/22/2013	\$ 4,492,200	\$ 1,830,643	\$ 2,035,213	\$ 3,865,856	SPEC ASSESS	Construction
60632.01	LAUREN BAY ESTATES STR IMPROV	01/01/2009	\$ 5,747,300	\$ 4,853,298	\$ 219,961	\$ 5,073,259	SPEC ASSESS	Complete Waiting Capitalization
<b>TOTAL</b>	<b>SPECIAL ASSESMEN</b>		<b>\$ 20,867,821</b>	<b>\$ 12,303,668</b>	<b>\$ 3,875,544</b>	<b>\$ 12,303,668</b>		



Financial Section

## Outstanding Projects - Other

ACTIVITY	DESCRIPTION	Start Date	Budget	Actual Expense	Commitment	Total Expense	Funding Source	Status
<b>TRANSIENT GUEST TAX</b>								
13122.03	SITE IMPROV GRA	01/01/2009	\$ 1,651,300	\$ 2,377,506	-	\$ 2,377,506	TGT	
<b>TOTAL</b>	<b>TRANSIENT GUEST TA</b>		<b>\$ 1,651,300</b>	<b>\$ 2,377,506</b>	<b>-</b>	<b>\$ 2,377,506</b>		
<b>OTHER</b>								
60580.04	2014 HPT STAR BONDS	11/01/2014	\$ 50,000	\$ 154	-	\$ 154		
841017.13	6TH ST ORCHARD TO TOPEKA BLVD	12/01/2009	-	\$ 1,485,664	-	\$ 1,485,664		Complete Waiting Capitalization
PWWATERSA	PW-WATERSMART GRANT 2014	10/01/2014	\$ 298,500	-	\$ 2,011	\$ 2,011		
40947.00	SAN SWR - ROCKFIRE	01/01/2009	\$ 216,523	\$ 169,032	-	\$ 169,032	100% ASSESSMENT D	Complete Waiting Capitalization
40874.03	SAN SWR CAPRICORN WDS NO3	01/01/2009	\$ 295,025	\$ 275,489	-	\$ 275,489	CITY 26,595; DIST	Complete Waiting Capitalization
281074.00	WATER SVC WALMART ON CALIFORNI	10/31/2013	-	\$ 0	-	\$ 0	DEVELOPER	Complete Waiting Capitalization
281093.00	SW EXECUTIVE DR & SW HUNTOON	07/14/2014	-	\$ 0	-	\$ 0	DEVELOPER	Complete Waiting Capitalization
401037.00	SAN SEWER 6TH & MACVICAR	04/01/2013	-	\$ 1	-	\$ 1	DEVELOPER	Complete Waiting Capitalization
401040.00	SAN SEWER KANZA FIRE PARK	03/25/2013	-	\$ 0	-	\$ 0	DEVELOPER	Complete Waiting Capitalization
401042.00	SAN SEWER SE 45TH & SE CALIF	10/31/2013	-	\$ 0	-	\$ 0	DEVELOPER	Complete Waiting Capitalization
401044.00	SAN SEWER MAIN ARVONIA PL	04/04/2014	-	\$ 0	-	\$ 0	DEVELOPER	Design
401046.00	RELOCATE 140 FT SEWER MAIN	06/10/2014	-	\$ 1	-	\$ 1	DEVELOPER	Complete Waiting Capitalization
401047.00	SAN SEWER SW INDIAN HILLS	07/31/2014	-	\$ 4	-	\$ 4	DEVELOPER	Complete Waiting Capitalization
501020.00	SW WALMART SITE 6TH & MACVICAR	02/03/2014	-	\$ 1	-	\$ 1	DEVELOPER	Complete Waiting Capitalization
701009.00	SE 25TH & SE CALIFORNIA	09/17/2013	-	\$ 3	-	\$ 3	DEVELOPER	Complete Waiting Capitalization
861004.00	KANZA FIRE PARK RAILROAD SPUR	11/01/2011	\$ 2,153,640	\$ 1,851,291	\$ 41,257	\$ 1,892,549	FUNDING KDOT \$1.0	Complete Waiting Capitalization
60633.00	4 NIA GENERAL IMPROVEMENT	01/01/2009	\$ 1,500,000	\$ 1,254,242	-	\$ 1,254,242	GOB 1.4,WPC 100,0	Complete Waiting Capitalization
PWEECBG4.;	PW-EECBG-SOLAR PRE-HEATER-501	09/28/2009	\$ 133,950	\$ 19,000	\$ 19,000	\$ 38,000	HOT WATER SOLAR P	
70198.02	SW 21ST WANAMAKER TO URISH	01/01/2009	\$ 3,880,400	\$ 3,075,865	\$ 2,500	\$ 3,078,365	JEDO	Complete Waiting Capitalization
70198.03	SW 21ST URISH TO INDIAN HILLS	01/01/2009	\$ 5,772,000	\$ 145,448	\$ 34,566	\$ 180,014	JEDO	Design
131028.00	RAILROAD PARK/GOS RENOVATION	09/10/2013	\$ 585,003	\$ 0	-	\$ 0	KDOT/RAILROAD HER	
831001.00	BIDDLE CREEK DAM DSIR	12/04/2014	\$ 9,250	\$ 9,250	-	\$ 9,250	NON CAP OPS SW	
	SNOW REMOVAL	11/01/2013	-	\$ 95	-	\$ 95	STREET	
PDSRO.2013	PD SRO'S 2013-2014 SCHOOL YEAR	01/01/2011	-	\$ 28	-	\$ 28	USD 501	
291017.00	SHUNGA PS BACKUP POWER	05/03/2011	\$ 250,000	\$ 223,384	\$ 4,329	\$ 227,713	UTIL FUNDS, REV B	
291017.01	SHUNGA PS BACKUP PHASE 2	06/26/2012	\$ 1,361,709	\$ 1,012,181	-	\$ 1,012,181	UTIL FUNDS, REV B	
2011A.625	REV REFUNDCOI WA/SW/WPC.4131	08/01/2011	-	\$ 264,973	-	\$ 264,973	WATER & WPC & SW	
291046.00	CSO MANAGEMENT PLAN	01/30/2015	\$ 50,000	-	-	-	WPC	
<b>TOTAL</b>	<b>OTHER</b>		<b>\$ 16,556,000</b>	<b>\$ 9,786,106</b>	<b>\$ 103,663</b>	<b>\$ 9,786,106</b>		
<b>TOTAL</b>	<b>OTHER</b>		<b>\$ 84,444,534</b>	<b>\$ 51,772,983</b>	<b>\$ 9,756,505</b>	<b>\$ 51,772,983</b>		

### Outstanding Projects Funding Source Definition

**GOB:** General Obligation Bonds backed by the full, faith and credit of the municipality.

**KDOT:** Kansas Department of Transportation

**WPC:** Water Pollution Control is a division of Public Works that includes stormwater and wastewater.

**Fed:** Federal Government

**KDHE:** Kansas Department of Health and Environment

**SW:** Stormwater division of Public Works.

**Sales Tax:** 1/2 Cent Sales Tax levied street improvements for existing streets.

**Special Assessments:** Special Assessments levied on properties in conjunction with developer approved infrastructure projects.

**JEDO:** Joint economic development organization comprised of City/County representatives and funded through a 1/2 cent countywide sales tax.

**TGT:** Transient Guest Tax is a tax levied on hotels throughout the City.

**Developer:** Projects are coordinated through the City for developments, however the costs are borne by the developer.

# Quarterly Financial Report

March 31, 2015



## Financial Section

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

Fund Name	Fund Number	Restated Cash Balance	Receipts	Disbursements	CashBalance	Liabilities and Encumbrances	Unencumbered Cash Balance
GENERAL	101	11,832,661.66	30,990,817.06	20,753,410.95	22,070,067.77	(3,127,892.79)	18,942,174.98
DOWNTOWN BUS IMPROV DIST	216	41,233.57	52,000.00	115,601.46	(22,367.89)	-	(22,367.89)
TAX INCREMENT FINANCING (TIF)	220	-	137,877.61	90,819.02	47,058.59	-	47,058.59
COURT TECHNOLOGY FUND	227	148,990.54	17,527.89	-	166,518.43	-	166,518.43
SPECIAL ALCOHOL PROGRAM	228	316,680.06	126,329.15	53,226.39	389,782.82	(268,161.00)	121,621.82
ALCOHOL & DRUG SAFETY	229	351,496.81	25,083.49	14,639.36	361,940.94	(295.00)	361,645.94
PARKLAND ACQUISITIONS	231	3,591.00	5,777.00	-	9,368.00	-	9,368.00
LAW ENFORCEMENT	232	1,584,180.79	85,314.60	53,802.67	1,615,692.72	(225,219.38)	1,390,473.34
SPECIAL LIABILITY EXP	236	136,954.84	451,801.14	145,967.64	442,788.34	(77,566.52)	365,221.82
TRANSIENT GUEST TAX	271	-	577,843.66	577,843.66	-	-	0.00
TGT - SUNFLOWER SOCCER	272	59,297.78	96,307.28	-	155,605.06	-	155,605.06
EMPLOYEE SEPARATION BENEFIT	284	3,203,352.66	-	385,443.84	2,817,908.82	-	2,817,908.82
RETIREMENT RESERVE	286	1,030,866.94	258,875.32	-	1,289,742.26	-	1,289,742.26
K P & F RATE EQUALIZATION	287	974,301.97	-	-	974,301.97	-	974,301.97
NEIGHBORHOOD REVIT FUND	288	289,348.81	19,257.81	-	308,606.62	-	308,606.62
HISTORIC ASSET TOURISM	289	185,030.66	96,307.28	34,484.64	246,853.30	(41,501.98)	205,351.32
.50% SALES TAX FUND	290	671,476.95	2,254,785.05	2,269,554.89	656,707.11	-	656,707.11
SPECIAL STREET REPAIR	291	2,364,674.78	1,418,335.71	1,231,094.13	2,551,916.36	(127,298.56)	2,424,617.80
SALES TAX STREET MAINT	292	20,141,580.12	3,914,171.86	1,502,694.64	22,553,057.34	(2,277,186.44)	20,275,870.90
TAX INCREMENT FINANCING (TIF)	293	205,079.79	-	-	205,079.79	-	205,079.79
COMMUNITY IMPROVEMENT DISTRICT	294	8,371.99	20,899.76	22,034.94	7,236.81	-	7,236.81
COMMUNITY IMPROVEMENT DISTRICT	295	29,323.42	79,268.89	92,416.88	16,175.43	-	16,175.43
CITY DONATIONS AND GIFTS	299	71,339.87	8,489.26	5,979.41	73,849.72	(1,259.42)	72,590.30
DEBT SERVICE	301	2,377,923.44	16,161,347.21	5,469,629.71	13,069,640.94	-	13,069,640.94
METRO TRANS AUTHORITY	500	133,232.79	2,477,583.98	2,371,359.92	239,456.85	(68,578.48)	170,878.37
PAYROLL CLEARING	501	109,945.91	7,673,020.22	7,749,020.99	33,945.14	(44,636.50)	(10,691.36)
MUNICIPAL COURT BOND	530	92,468.31	53,531.00	79,096.00	66,903.31	-	66,903.31
FIRE INSURANCE PROCEEDS	540	26,730.00	24,862.80	17,250.00	34,342.80	-	34,342.80
LAW ENFORCEMENT TRUST	561	748,599.16	173,817.73	88,142.62	834,274.27	(23,271.65)	811,002.62
MUNICIPAL COURT TRUST	564	39,110.02	158,936.56	128,862.92	69,183.66	(39,110.02)	30,073.64
WATER ROUND-UP	580	3,160.01	3,790.08	4,049.47	2,900.62	-	2,900.62
PUBLIC PARKING	601	2,240,297.23	716,536.85	631,986.34	2,324,847.74	(57,705.50)	2,267,142.24
INFORMATION TECHNOLOGY	613	996,233.32	912,331.97	814,258.20	1,094,307.09	(235,844.89)	858,462.20
FLEET MANAGEMENT	614	668,523.93	941,575.71	944,211.72	665,887.92	(1,056,636.95)	(390,749.03)
FACILITIES OPERATIONS	615	244,179.60	501,857.60	510,140.01	235,897.19	(214,402.69)	21,494.50
WATER UTILITY	621	20,119,699.66	10,925,136.02	11,741,904.58	19,302,931.10	(4,654,718.44)	14,648,212.66
STORMWATER UTILITY	623	14,658,040.66	1,661,829.68	1,405,726.06	14,914,144.28	(1,315,167.50)	13,598,976.78
WASTEWATER FUND	625	19,540,693.97	6,289,912.66	6,068,077.10	19,762,529.53	(6,395,501.09)	13,367,028.44
PROPERTY & VEHICLE INSURANCE	640	1,607,766.21	471,228.17	919,268.89	1,159,725.49	(117,264.47)	1,042,461.02
WORKERS COMP SELF INS	641	2,216,284.20	536,250.48	422,998.54	2,329,536.14	52,098.15	2,381,634.29
GROUP HEALTH INSURANCE	642	6,819,431.58	2,325,663.71	2,640,569.50	6,504,525.79	(4,048,769.27)	2,455,756.52
RISK MANAGEMENT RESERVE	643	8,375.81	-	-	8,375.81	-	8,375.81
UNEMPLOYMENT COMP	644	220,977.09	37,702.72	3,973.55	254,706.26	(2,973.56)	251,732.70
HUD GRANTS	700	(1,052,441.75)	2,018,321.77	1,620,875.27	(654,995.25)	(661,323.76)	(1,316,319.01)
OTHER GRANTS	710	(32,054.32)	192,463.43	185,895.26	(25,486.15)	(124,597.41)	(150,083.56)
CAPITAL PROJECTS	800	14,707,565.94	939,576.94	3,462,645.53	12,184,497.35	(7,328,633.90)	4,855,863.45
DEVELOPER CAPITAL PROJECTS	805	(44,891.14)	2,538.00	1,321.50	(43,674.64)	(41,257.38)	(84,932.02)
<b>GRAND TOTAL</b>		<b>130,099,686.64</b>	<b>95,836,885.11</b>	<b>74,630,278.20</b>	<b>151,306,293.55</b>	<b>(32,524,676.40)</b>	<b>118,781,617.15</b>

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