

(Published in the Topeka Metro News September 18, 2023.)

ORDINANCE NO. 20452

AN APPROPRIATION ORDINANCE introduced by Interim City Manager Richard U. Nienstedt, approving and adopting the operating budget for the City of Topeka for the year 2024 and appropriating the amounts for the purpose as set forth therein.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS, that:

Section 1. *Budget incorporated by reference as a part of this Ordinance.* The operating budget for the City of Topeka, Kansas, for the year 2024 as set forth in a document in the format prescribed by the Director of Accounts and Reports of the Kansas Department of Administration, as required by law, which has been published in a summary format together with a notice of public hearing, is hereby incorporated by reference as a part of this Ordinance with the same force and effect as if it were set forth herein in its entirety.

Section 2. *Budget approved and adopted.* The operating budget as described and incorporated by reference in Section 1 above is hereby approved and adopted as the operating budget for the year 2024.

Section 3. *Funds appropriated by budget.* The budget as approved and adopted herein shall constitute and shall be declared to be appropriations for the funds and departments as set forth therein, and the appropriations thus made shall not be used for any other purpose. No money in any fund or fund type shall be used to pay for any indebtedness created in excess of the amount appropriated for such fund or fund type, or for the departments of such fund or fund type as referred to in the operating budget. The appropriations made herein are for the year 2024 and no expenditures shall be incurred as being authorized by such appropriations prior to January 1, 2024 or subsequent to

December 31, 2024.

Section 4. *Budget amendments.* Any amendment to the operating budget must be approved by the Governing Body and enacted in accordance with the provisions of K.S.A. § 79-2929a.

Section 5. *As used in this ordinance "fund" is defined as follows:*

Fund. A fiscal and accounting entity with a self balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Section 6. *The following fund types are authorized:*

Governmental (or statutory) Fund Type: including General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds; Proprietary Fund Type: including Enterprise Funds and Internal Service Funds (fixed or flexible); Innovation Fund and, Fiduciary Fund Type: including Trust and Agency Funds. This Ordinance applies to all funds as listed on the budget certificate and fund summary adopted and submitted to the county and state.

Section 7. This Ordinance shall take effect and be in force upon passage.

PASSED and APPROVED by the Governing Body on September 12, 2023.

CITY OF TOPEKA, KANSAS

Michael A. Padilla, Mayor

ATTEST:

Brenda Younger, City Clerk

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

City of Topeka

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Veh Tax		Page No. 2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	139,624,658	37,020,609	
Debt Service	10-113	7	33,884,111	15,525,200	
Library	12-1220	7			
Special Liability	75-6110	8	4,218,504	985,981	
Topeka Metropolitan Transit Autho	Charter Ord. 118	8	6,365,000	6,082,574	
Special Highway		9	8,208,806		
Special Alcohol & Drug		9	720,534		
Alcohol & Drug Safety		10	32,354		
Law Enforcement		10	1,527,500		
Transient Guest Tax		11	3,892,945		
Retirement Reserve		11	4,304,166		
Historical Asset Tourism		12	16,781		
Half Cent Sales Tax (JEDO)		12	29,642,729		
Half Cent Sales Tax (Street)		13	32,660,128		
Tax Increment Financing		13	850,000		
Court Technology		14	243,000		
Downtown Improvement		14	338,608		
Community Development		15	1,476,370		
Tourism Improvement		15	430,000		
Federal Funds Exchange		16	3,750,000		
Facilities		16	3,657,295		
Combined Utilities		17	112,169,218		
Public Parking		17	3,079,418		
Fleet		18	3,934,275		
IT		18	5,970,730		
Opiod Settlement		19	28,585		
Economic Development		19	500,000		
NOTO BID		20	15,000		
Totals		xxxxxx	401,540,715	59,614,364	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 39.594

Assisted by:

Address:

Email:

Attest: , 2023

County Clerk

Governing Body

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Topeka

will meet on September 5, 2023 at 6:00 PM at the City Council Chambers at 214 E Eighth St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at www.topeka.org/finance/budget/ and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	105,427,287	25.442	111,179,308	27.562	141,675,375	39,193,200	27.062
Debt Service	21,840,020	13.817	19,519,963	10.720	33,884,111	15,525,200	10.720
Library							
Special Liability	719,792	0.680	971,003	0.681	4,218,504	985,981	0.681
Topeka Metropolitan Transit Authority	5,536,121	4.200	5,920,441	4.200	6,365,000	6,082,574	4.200
Special Highway	5,182,332		4,990,175		8,208,806		
Special Alcohol & Drug	659,892		628,411		720,534		
Alcohol & Drug Safety	103,797		118,729		32,354		
Law Enforcement	444,610		367,175		1,527,500		
Transient Guest Tax	2,642,836		3,121,251		3,892,945		
Retirement Reserve	1,552,018		1,283,936		4,304,166		
Historical Asset Tourism			12,930		16,781		
Half Cent Sales Tax (JEICO)	17,813,755		19,041,202		29,642,729		
Half Cent Sales Tax (Street)	9,024,567		20,355,575		32,660,128		
Tax Increment Financing	1,252,020		1,250,000		850,000		
Court Technology	40,817		28,775		243,000		
Downtown Improvement	215,312		99,022		338,608		
Community Development	1,419,641		1,376,334		1,476,370		
Tourism Improvement	398,833		353,367		430,000		
Federal Funds Exchange	2,860,054		1,207,741		3,750,000		
Facilities	4,458,695		3,429,629		3,657,295		
Combined Utilities	81,402,541		77,837,602		112,169,218		
Public Parking	3,376,896		2,174,588		3,079,418		
Fleet	2,210,624		2,077,011		3,934,275		
IT	4,226,714		4,452,629		5,970,730		
Opioid Settlement	2,200		3,483		28,585		
Economic Development	0		0		500,000		
NOTO BID	0		0		15,000		
Non-Budgeted Funds-A	27,592,666						
Totals	300,404,039	44.139	281,800,281	43.163	403,591,432	61,786,954	42.663
Revenue Neutral Rate**							39.594
Less: Transfers	25,273,577		13,280,000		32,608,400		
Net Expenditure	275,130,463		268,520,281		370,983,032		
Total Tax Levied	53,934,597		57,434,647		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,227,152,825		1,337,569,097		1,448,267,321		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	181,773,298		145,755,000		146,865,000		
Revenue Bonds	271,930,000		314,125,000		299,405,000		
Other	23,474,856		5,395,000		3,980,000		
Lease Purchase Principal	1,396,636		2,712,046		3,338,498		
Total	478,574,790		467,987,046		453,588,498		

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Brenda Younger
City Official Title: City Clerk

