

July 5, 2022
City Commission Room, 701 N. Jefferson, Junction City KS 66441

Mayor Jeff Underhill
Vice Mayor Pat Landes
Commissioner Nate Butler
Commissioner Ronna Larson
Commissioner Matthew Bea
City Manager Allen Dinkel
City Attorney Britain Stites
City Clerk Tammy Melton
Finance Director Lindsay Miller

1. 7:00 P.M. - CALL TO ORDER:

a. Pledge of Allegiance.

2. PUBLIC COMMENT: The Commission requests that comments be limited to a maximum of five minutes for each person.

3. CONSENT AGENDA: All items listed are considered to be routine by the City Commission and will be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda.

a. Consideration of Appropriation Ordinance A-13 dated – June 22nd, 2022 – July 1st, 2022, in the amount of \$1,744,557.31 and pre-approval for items listed below in the amount \$18,144.00. (p.3)

Joshua Douglass \$2,762.50, Initiatives, Inc. \$15,000.00, Lathrop GPM, LLP. \$356.00, and Culligan of NE Kansas \$25.50.

b. Consideration of Payroll No. 11 & No. 12 for the month of June. (p.22)

c. Consideration of City Commission Minutes for the June 21st, 2022 Meeting. (p.24)

d. Consideration of the Request to Apply for the Firehouse Subs Foundation Grant. (p.31)

e. Consideration of the Request to allow Alcohol sales at Spin City on July 14, 2022 for a Triple Trivia Night, a fundraising event for the Library Building Project. (p.32)

f. Consideration of the Special Event Permit Application for Junction City Oktoberfest on September 30th, 2022 & October 1st, 2022. (p.33)

4. SPECIAL PRESENTATIONS:

a. Presentation on the Geary County Food System Plan by Live Well Geary County. (p.37)

5. NEW BUSINESS:

- a. Consideration of the 2021 Comprehensive Annual Financial Report/Audit. (p.89)
- b. Consideration of Resolution No. R-3016, Authorizing the Intent to Exceed the Revenue Neutral Rate for the 2023 City Budget September 6th, 2022 at 7:00 p.m. (p.221)
- c. Consideration of the Request to Authorize Publication of the Revenue Neutral Rate & City Budget & to Set Public Hearings for September 6th, 2022 at 7:00 p.m. (p.224)
- d. Consideration of the Proposal from Ratelis Financial Consultants, Inc. for Update of the City's Water & Wastewater Financial Business Plan in the amount of \$24,700.00. (p.228)
- e. Consideration of the Award of Bid for the Police Department SWAT Rifles to Frontier Justice for 15 Daniel Defense DDM4 V7S rifles each being outfitted with the Surefire SOCOM Mini suppressors & Surefire Three Prong Flash Hiders in the amount of \$34,454.65. (p.233)
- f. Consideration of the Award of Bid for the Police Department Fan Project to Big Ass Fans in the amount of \$28,908.00. (p.249)
- g. Consideration of the Award of Price Street repairs to Bayer Construction Company, Inc. in the amount of \$22,535.00. (p.263)

6. COMMISSIONER COMMENTS & COMMITTEE REPORTS:

7. STAFF COMMENTS:

8. ADJOURNMENT:

City of Junction City

City Commission

Agenda Memo

July 5, 2022

From: **Stefanie Goodman**, Customer Service Manager
To: **City Commissioners**
Subject: Consideration of Appropriation Ordinance A-13 dated – June 22nd, 2022 – July 1st, 2022, in the amount of \$ 1,744,557.31 and pre-approval for items listed below in the amount \$18,144.00
Background: Attached is a Listing and Checks - Appropriations for June 22nd, 2022 – July 1st, 2022

Appropriations: June 22nd, 2022 – July 1st, 2022

ACH Payment or Payments due before next meeting –Total \$ 18,144.00

Joshua Douglass	\$ 2,762.50
Initiatives, Inc	\$15,000.00
Lathrop GPM, LLP	\$356.00
Culligan of NE Kansas	\$25.50



Junction City, KS

Appropriations June 22, 2022 - July 1, 2022

By Fund

Post Dates 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
Fund: 001 - GENERAL FUND				
Department: 000 - NON-DEPARTMENTAL				
Vendor: 043380 - ADVANCE LIFE INSURANCE				
ADVANCE LIFE INSURANCE	INV0023793	07/01/2022	CITY OF JC EMPLOYER PD LIFE	12.80
ADVANCE LIFE INSURANCE	INV0023794	07/01/2022	ADVANCE LIFE INSURANCE BEF...	5.41
ADVANCE LIFE INSURANCE	INV0023823	07/01/2022	CITY OF JC EMPLOYER PD LIFE	240.99
ADVANCE LIFE INSURANCE	INV0023824	07/01/2022	ADVANCE LIFE INSURANCE BEF...	577.05
Vendor 043380 - ADVANCE LIFE INSURANCE Total:				836.25
Vendor: 03161 - ADVANCE SHORT TERM DISABILITY				
ADVANCE SHORT TERM DISABIL...	INV0023808	07/01/2022	CITY OF JC EMPLOYER PAID STD	30.48
ADVANCE SHORT TERM DISABIL...	INV0023869	07/01/2022	CITY OF JC EMPLOYER PAID STD	681.51
Vendor 03161 - ADVANCE SHORT TERM DISABILITY Total:				711.99
Vendor: 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY				
AMERICAN FAMILY LIFE ASSUR...	INV0023795	07/01/2022	AFLAC	7.99
AMERICAN FAMILY LIFE ASSUR...	INV0023796	07/01/2022	AFLAC BEFORE TAX	107.19
AMERICAN FAMILY LIFE ASSUR...	INV0023809	07/01/2022	VSP Vision Insurance Pre-Tax	41.90
AMERICAN FAMILY LIFE ASSUR...	INV0023825	07/01/2022	AFLAC	298.11
AMERICAN FAMILY LIFE ASSUR...	INV0023826	07/01/2022	AFLAC BEFORE TAX	1,323.26
AMERICAN FAMILY LIFE ASSUR...	INV0023871	07/01/2022	VSP Vision Insurance Pre-Tax	564.84
Vendor 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY Total:				2,343.29
Vendor: 007921 - BLUE CROSS BLUE SHIELD OF KS INC				
BLUE CROSS BLUE SHIELD OF KS ..	INV0023797	07/01/2022	BLUE CROSS BLUE SHIELD	67.68
BLUE CROSS BLUE SHIELD OF KS ..	INV0023798	07/01/2022	BLUE CROSS BLUE SHIELD	438.09
BLUE CROSS BLUE SHIELD OF KS ..	INV0023799	07/01/2022	BLUE CROSS BLUE SHIELD	36.88
BLUE CROSS BLUE SHIELD OF KS ..	INV0023800	07/01/2022	BLUE CROSS BLUE SHIELD	504.74
BLUE CROSS BLUE SHIELD OF KS ..	INV0023801	07/01/2022	BLUE CROSS BLUE SHIELD	836.64
BLUE CROSS BLUE SHIELD OF KS ..	INV0023802	07/01/2022	BLUE CROSS BLUE SHIELD	209.16
BLUE CROSS BLUE SHIELD OF KS ..	INV0023803	07/01/2022	BLUE CROSS BLUE SHIELD	85.75
BLUE CROSS BLUE SHIELD OF KS ..	INV0023828	07/01/2022	BLUE CROSS BLUE SHIELD	209.16
BLUE CROSS BLUE SHIELD OF KS ..	INV0023829	07/01/2022	BLUE CROSS BLUE SHIELD	483.67
BLUE CROSS BLUE SHIELD OF KS ..	INV0023830	07/01/2022	BLUE CROSS BLUE SHIELD	2,395.68
BLUE CROSS BLUE SHIELD OF KS ..	INV0023831	07/01/2022	BLUE CROSS BLUE SHIELD	4,791.36
BLUE CROSS BLUE SHIELD OF KS ..	INV0023832	07/01/2022	BLUE CROSS BLUE SHIELD	690.34
BLUE CROSS BLUE SHIELD OF KS ..	INV0023833	07/01/2022	BLUE CROSS BLUE SHIELD	1,778.75
BLUE CROSS BLUE SHIELD OF KS ..	INV0023834	07/01/2022	BLUE CROSS BLUE SHIELD	438.09
BLUE CROSS BLUE SHIELD OF KS ..	INV0023835	07/01/2022	BLUE CROSS BLUE SHIELD	1,007.61
BLUE CROSS BLUE SHIELD OF KS ..	INV0023836	07/01/2022	BLUE CROSS BLUE SHIELD	405.32
BLUE CROSS BLUE SHIELD OF KS ..	INV0023837	07/01/2022	BLUE CROSS BLUE SHIELD	5,107.97
BLUE CROSS BLUE SHIELD OF KS ..	INV0023838	07/01/2022	BLUE CROSS BLUE SHIELD	2,188.45
BLUE CROSS BLUE SHIELD OF KS ..	INV0023839	07/01/2022	BLUE CROSS BLUE SHIELD	8,659.22
BLUE CROSS BLUE SHIELD OF KS ..	INV0023840	07/01/2022	BLUE CROSS BLUE SHIELD	2,363.50
BLUE CROSS BLUE SHIELD OF KS ..	INV0023841	07/01/2022	BLUE CROSS BLUE SHIELD	755.91
BLUE CROSS BLUE SHIELD OF KS ..	INV0023842	07/01/2022	BLUE CROSS BLUE SHIELD	1,660.08
BLUE CROSS BLUE SHIELD OF KS ..	INV0023843	07/01/2022	BLUE CROSS BLUE SHIELD	3,364.63
BLUE CROSS BLUE SHIELD OF KS ..	INV0023844	07/01/2022	BLUE CROSS BLUE SHIELD	1,867.95
BLUE CROSS BLUE SHIELD OF KS ..	INV0023845	07/01/2022	BLUE CROSS BLUE SHIELD	1,094.18
Vendor 007921 - BLUE CROSS BLUE SHIELD OF KS INC Total:				41,440.81
Vendor: 01944 - GREAT WEST FINANCIAL				
GREAT WEST FINANCIAL	INV0023860	07/01/2022	GREAT WEST FINANCIAL	8,700.78
GREAT WEST FINANCIAL	INV0023867	07/01/2022	GREAT WEST FINANCIAL	1,116.00
Vendor 01944 - GREAT WEST FINANCIAL Total:				9,816.78
Vendor: 001010 - INTERNAL REVENUE SERVICE				
INTERNAL REVENUE SERVICE	INV0023817	06/27/2022	SOCIAL SECURITY WITHHOLDING	16.28

Appropriations June 22, 2022 - July 1, 2022
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Vendor Name	Payable Number	Post Date	Description (Item)	Amount
INTERNAL REVENUE SERVICE	INV0023818	06/27/2022	FEDERAL WITHHOLDING	68.44
INTERNAL REVENUE SERVICE	INV0023819	06/27/2022	MEDICARE WITHHOLDING	13.14
INTERNAL REVENUE SERVICE	INV0023811	07/01/2022	SOCIAL SECURITY WITHHOLDING	2,196.66
INTERNAL REVENUE SERVICE	INV0023812	07/01/2022	FEDERAL WITHHOLDING	1,789.66
INTERNAL REVENUE SERVICE	INV0023813	07/01/2022	MEDICARE WITHHOLDING	513.76
INTERNAL REVENUE SERVICE	INV0023873	07/01/2022	SOCIAL SECURITY WITHHOLDING	16,092.98
INTERNAL REVENUE SERVICE	INV0023874	07/01/2022	FEDERAL WITHHOLDING	31,859.95
INTERNAL REVENUE SERVICE	INV0023875	07/01/2022	MEDICARE WITHHOLDING	11,055.46
Vendor 001010 - INTERNAL REVENUE SERVICE Total:				63,606.33
Vendor: 042540 - KANSAS DEPT OF REVENUE				
KANSAS DEPT OF REVENUE	INV0023816	06/27/2022	STATE WITHHOLDING	22.41
KANSAS DEPT OF REVENUE	INV0023810	07/01/2022	STATE WITHHOLDING	787.87
KANSAS DEPT OF REVENUE	INV0023872	07/01/2022	STATE WITHHOLDING	15,299.84
Vendor 042540 - KANSAS DEPT OF REVENUE Total:				16,110.12
Vendor: 043859 - KANSAS PUBLIC EMPLOYEES				
KANSAS PUBLIC EMPLOYEES	INV0023815	06/27/2022	KP&F	97.00
KANSAS PUBLIC EMPLOYEES	INV0023805	07/01/2022	KPERS #1	766.40
KANSAS PUBLIC EMPLOYEES	INV0023806	07/01/2022	KPERS #2	691.17
KANSAS PUBLIC EMPLOYEES	INV0023807	07/01/2022	KPERS #3	1,562.50
KANSAS PUBLIC EMPLOYEES	INV0023856	07/01/2022	KP&F	82,266.77
KANSAS PUBLIC EMPLOYEES	INV0023857	07/01/2022	KPERS #1	2,869.54
KANSAS PUBLIC EMPLOYEES	INV0023858	07/01/2022	KPERS #2	2,980.67
KANSAS PUBLIC EMPLOYEES	INV0023859	07/01/2022	KPERS #3	9,696.99
Vendor 043859 - KANSAS PUBLIC EMPLOYEES Total:				100,931.04
Department 000 - NON-DEPARTMENTAL Total:				235,796.61
Department: 002 - INFORMATION TECHNOLOGY SYSTEMS				
Vendor: 02556 - CIVICPLUS, INC				
CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	5,162.85
Vendor 02556 - CIVICPLUS, INC Total:				5,162.85
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	336.43
Vendor 045062 - KERIT Total:				336.43
Department 002 - INFORMATION TECHNOLOGY SYSTEMS Total:				5,499.28
Department: 003 - ADMINISTRATION				
Vendor: 067805 - CARD CENTER				
CARD CENTER	INV0023780	06/21/2022	LINDSAY CC CORRECTION	0.01
Vendor 067805 - CARD CENTER Total:				0.01
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	2,410.15
Vendor 045062 - KERIT Total:				2,410.15
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	419-302-0091 CSR MANAGER	41.45
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-280-3591-CITY MANAGER-...	41.45
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-307-1769 CITY CLERK-MEL...	41.45
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-829-1508-HR-ANDERS	41.45
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-532-8788 FINANCE DIRECT...	46.45
Vendor 00970 - VERIZON WIRELESS Total:				212.25
Department 003 - ADMINISTRATION Total:				2,622.41
Department: 008 - BUILDING MAINTENANCE				
Vendor: 02556 - CIVICPLUS, INC				
CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	5,162.85
Vendor 02556 - CIVICPLUS, INC Total:				5,162.85
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	922.67
Vendor 045062 - KERIT Total:				922.67

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888PR	06/28/2022	6179-BM-AGUILAR	41.70
Vendor 00970 - VERIZON WIRELESS Total:				41.70
Department 008 - BUILDING MAINTENANCE Total:				6,127.22
Department: 010 - PARKS DEPARTMENT				
Vendor: 043802 - EVERGY				
EVERGY	720731796507012022	06/23/2022	513 N JEFFERSON-JUNE 2022	346.56
Vendor 043802 - EVERGY Total:				346.56
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	1017 1/2 W 5TH ST	32.38
Vendor 043271 - KANSAS GAS SERVICE Total:				32.38
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	2,135.08
Vendor 045062 - KERIT Total:				2,135.08
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888PR	06/28/2022	785-479-1501-DARRIN DOHRM...	41.45
Vendor 00970 - VERIZON WIRELESS Total:				41.45
Department 010 - PARKS DEPARTMENT Total:				2,555.47
Department: 011 - SWIMMING POOL				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	1017 W 5TH	80.86
Vendor 043271 - KANSAS GAS SERVICE Total:				80.86
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	457.49
Vendor 045062 - KERIT Total:				457.49
Department 011 - SWIMMING POOL Total:				538.35
Department: 013 - SPIN CITY				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	915 S WASHINGTON	52.88
Vendor 043271 - KANSAS GAS SERVICE Total:				52.88
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888PR	06/28/2022	4006-SC MGR GRAY	41.45
Vendor 00970 - VERIZON WIRELESS Total:				41.45
Department 013 - SPIN CITY Total:				94.33
Department: 014 - JUNCTION CITY AIRPORT				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	540 W 18TH ST	37.48
KANSAS GAS SERVICE	06232022	06/23/2022	540 AIRPORT RD #100	42.00
Vendor 043271 - KANSAS GAS SERVICE Total:				79.48
Department 014 - JUNCTION CITY AIRPORT Total:				79.48
Department: 017 - ROLLING MEADOWS GOLF COURSE				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	1,261.88
Vendor 045062 - KERIT Total:				1,261.88
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888PR	06/28/2022	785-317-5084 -GOLF CLUBHOU...	41.45
VERIZON WIRELESS	9908739888PR	06/28/2022	785-307-2045-GOLF-MAINTEN...	40.01
VERIZON WIRELESS	9908739888PR	06/28/2022	PARKS AND REC CELL JUNE 2022	46.45
Vendor 00970 - VERIZON WIRELESS Total:				127.91
Department 017 - ROLLING MEADOWS GOLF COURSE Total:				1,389.79
Department: 018 - EMERGENCY MEDICAL SERVICES				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	9,675.20
Vendor 045062 - KERIT Total:				9,675.20

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 06	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 05	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 04	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 03	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 02	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 01	40.01
Vendor 00970 - VERIZON WIRELESS Total:				240.06
Department 018 - EMERGENCY MEDICAL SERVICES Total:				9,915.26
Department: 019 - ANIMAL SHELTER				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	51003855515474312706232022	06/23/2022	2424 N JACKSON- ANIMAL SHEL...	89.78
Vendor 043271 - KANSAS GAS SERVICE Total:				89.78
Department 019 - ANIMAL SHELTER Total:				89.78
Department: 022 - BUILDING CODES & INSPECTIONS				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	2,826.07
Vendor 045062 - KERIT Total:				2,826.07
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	CODES TABLET 2 785-307-3084	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	CODES TABLET 3 785-307-4385	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	CODES TABLET 5 785-530-9127	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	AMES HOWARD CELL 785-341-...	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	SHAUNTE FERGUSON CELL 785-...	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	TOMMY SETTEMBRINO CELL 78...	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	STEVE KRAJKOSKI CELL 785-492...	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	MICAH EGAN CELL 785-492-9342	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	CODES TABLET 785-307-2787	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	SARAH BROWN CELL 785-492-9...	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	CODES TABLET 4 785-307-4992	40.01
Vendor 00970 - VERIZON WIRELESS Total:				448.75
Department 022 - BUILDING CODES & INSPECTIONS Total:				3,274.82
Department: 023 - LAW ENFORCEMENT DEPARTMENT				
Vendor: 014455 - CLARK & PLATT, CHTD. TRUST FUND C/O JEREMIAH L. PLATT				
CLARK & PLATT, CHTD. TRUST F...	2020-04886 PD	06/22/2022	PD CASE 2020-04886	54,695.00
Vendor 014455 - CLARK & PLATT, CHTD. TRUST FUND C/O JEREMIAH L. PLATT Total:				54,695.00
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	20,005.71
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	129.96
Vendor 045062 - KERIT Total:				20,135.67
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	JCPD June 2022	06/28/2022	JCPD-June 2022 (Cell)	2,191.90
Vendor 00970 - VERIZON WIRELESS Total:				2,191.90
Department 023 - LAW ENFORCEMENT DEPARTMENT Total:				77,022.57
Department: 024 - FIRE DEPARTMENT				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	2245 LACY DR-FIRE	167.59
Vendor 043271 - KANSAS GAS SERVICE Total:				167.59
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	26,458.55
Vendor 045062 - KERIT Total:				26,458.55
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 07	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	OPS CHIEF CELL/785-492-8734	41.45
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 13	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 12	40.01

Appropriations June 22, 2022 - July 1, 2022
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VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 11	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 10	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 09	40.01
VERIZON WIRELESS	9908739888 FIRE/CODES	06/27/2022	JCFD TABLET 08	40.01
Vendor 00970 - VERIZON WIRELESS Total:				321.52
Department 024 - FIRE DEPARTMENT Total:				26,947.66

Department: 025 - STREET DEPARTMENT
Vendor: 02556 - CIVICPLUS, INC

CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	1,329.83
Vendor 02556 - CIVICPLUS, INC Total:				1,329.83

Vendor: 043802 - EVERGY

EVERGY	617063444306302022	06/23/2022	1204 W 8TH ST-JUNE 2022	36.15
Vendor 043802 - EVERGY Total:				36.15

Vendor: 043271 - KANSAS GAS SERVICE

KANSAS GAS SERVICE	06232022	06/23/2022	2324 1/2 N JACKSON	71.94
Vendor 043271 - KANSAS GAS SERVICE Total:				71.94

Vendor: 045062 - KERIT

KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	5,922.09
Vendor 045062 - KERIT Total:				5,922.09

Vendor: 00970 - VERIZON WIRELESS

VERIZON WIRELESS	9908739888SRG	06/27/2022	UTILITY 1-223-1241	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	ON CALL-223-1508	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	HORN-761-5254	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	TENORIO-761-5450	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	J BERGMANN 761-6813	271.44
VERIZON WIRELESS	9908739888SRG	06/27/2022	LEWIS-761-5415	41.45
VERIZON WIRELESS	9908739888SRG	06/27/2022	IBARRA-223-1232	41.45
VERIZON WIRELESS	9908739888SRG	06/27/2022	JC TABLET 473-6377	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	JC TABLET 473-6099	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	JC STREETS 1 761-6272	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	STREET 3-761-5218	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	JC STREETS 761-6091	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	SAMSUNG TAB A1-492-2335	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	STREET CREW-492-2184	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	ZISHKA STREETS-492-2211	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	HALL-761-5396	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	SAMSUNG TAB A2-492-2338	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	GAGER FLEET-492-2616	40.01
Vendor 00970 - VERIZON WIRELESS Total:				860.17
Department 025 - STREET DEPARTMENT Total:				8,220.18

Department: 029 - LEGAL DEPARTMENT
Vendor: 045062 - KERIT

KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	47.69
Vendor 045062 - KERIT Total:				47.69

Vendor: 00970 - VERIZON WIRELESS

VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-307-0016--CITY PROSECUT...	41.45
Vendor 00970 - VERIZON WIRELESS Total:				41.45
Department 029 - LEGAL DEPARTMENT Total:				89.14

Department: 030 - MUNICIPAL COURT
Vendor: 03646 - FERRO, TIFFANI AMBER

FERRO, TIFFANI AMBER	INV0023876	06/28/2022	FERRO, TIFFANI AMBER	1,200.00
Vendor 03646 - FERRO, TIFFANI AMBER Total:				1,200.00

Vendor: 03643 - FIORENTINO, ROBERT BENJAMIN

FIORENTINO, ROBERT BENJAMIN	INV0023814	06/27/2022	FIORENTINO, ROBERT BENJAMIN	500.00
Vendor 03643 - FIORENTINO, ROBERT BENJAMIN Total:				500.00

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	51016839215474297306232022	06/23/2022	701 N JEFFERSON-JUNE 2022	47.70
Vendor 043271 - KANSAS GAS SERVICE Total:				47.70
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	59.39
Vendor 045062 - KERIT Total:				59.39
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-530-9541 MUNICIPAL COU...	31.45
Vendor 00970 - VERIZON WIRELESS Total:				31.45
Vendor: 03635 - ZHENG, LI NMN				
ZHENG, LI NMN	INV0023779	06/21/2022	ZHENG, LI NMN	825.00
Vendor 03635 - ZHENG, LI NMN Total:				825.00
Department 030 - MUNICIPAL COURT Total:				2,663.54
Department: 040 - C.L. HOOVER OPERA HOUSE				
Vendor: 043802 - EVERGY				
EVERGY	439585588807052022	06/23/2022	135 W 7TH- JUNE 2022 (OPERA)	3,949.25
Vendor 043802 - EVERGY Total:				3,949.25
Department 040 - C.L. HOOVER OPERA HOUSE Total:				3,949.25
Department: 048 - RECREATION DEPARTMENT				
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	1002 W 12TH	293.17
Vendor 043271 - KANSAS GAS SERVICE Total:				293.17
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	119.44
Vendor 045062 - KERIT Total:				119.44
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888PR	06/28/2022	3067 REC MGR SWIHART	41.45
Vendor 00970 - VERIZON WIRELESS Total:				41.45
Department 048 - RECREATION DEPARTMENT Total:				454.06
Fund 001 - GENERAL FUND Total:				387,329.20
Fund: 014 - WATER UTILITY FUND				
Department: 000 - NON-DEPARTMENTAL				
Vendor: 043380 - ADVANCE LIFE INSURANCE				
ADVANCE LIFE INSURANCE	INV0023823	07/01/2022	CITY OF JC EMPLOYER PD LIFE	10.40
ADVANCE LIFE INSURANCE	INV0023824	07/01/2022	ADVANCE LIFE INSURANCE BEF...	40.46
Vendor 043380 - ADVANCE LIFE INSURANCE Total:				50.86
Vendor: 03161 - ADVANCE SHORT TERM DISABILITY				
ADVANCE SHORT TERM DISABIL...	INV0023869	07/01/2022	CITY OF JC EMPLOYER PAID STD	26.08
Vendor 03161 - ADVANCE SHORT TERM DISABILITY Total:				26.08
Vendor: 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY				
AMERICAN FAMILY LIFE ASSUR...	INV0023825	07/01/2022	AFLAC	16.09
AMERICAN FAMILY LIFE ASSUR...	INV0023826	07/01/2022	AFLAC BEFORE TAX	24.63
AMERICAN FAMILY LIFE ASSUR...	INV0023871	07/01/2022	VSP Vision Insurance Pre-Tax	21.77
Vendor 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY Total:				62.49
Vendor: 007921 - BLUE CROSS BLUE SHIELD OF KS INC				
BLUE CROSS BLUE SHIELD OF KS ..	INV0023832	07/01/2022	BLUE CROSS BLUE SHIELD	8.46
BLUE CROSS BLUE SHIELD OF KS ..	INV0023833	07/01/2022	BLUE CROSS BLUE SHIELD	265.50
BLUE CROSS BLUE SHIELD OF KS ..	INV0023835	07/01/2022	BLUE CROSS BLUE SHIELD	109.54
BLUE CROSS BLUE SHIELD OF KS ..	INV0023836	07/01/2022	BLUE CROSS BLUE SHIELD	62.17
BLUE CROSS BLUE SHIELD OF KS ..	INV0023837	07/01/2022	BLUE CROSS BLUE SHIELD	272.57
BLUE CROSS BLUE SHIELD OF KS ..	INV0023838	07/01/2022	BLUE CROSS BLUE SHIELD	59.48
BLUE CROSS BLUE SHIELD OF KS ..	INV0023839	07/01/2022	BLUE CROSS BLUE SHIELD	230.08
BLUE CROSS BLUE SHIELD OF KS ..	INV0023840	07/01/2022	BLUE CROSS BLUE SHIELD	52.29
BLUE CROSS BLUE SHIELD OF KS ..	INV0023843	07/01/2022	BLUE CROSS BLUE SHIELD	155.77
BLUE CROSS BLUE SHIELD OF KS ..	INV0023844	07/01/2022	BLUE CROSS BLUE SHIELD	26.70

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
BLUE CROSS BLUE SHIELD OF KS ..	INV0023845	07/01/2022	BLUE CROSS BLUE SHIELD	54.86
Vendor 007921 - BLUE CROSS BLUE SHIELD OF KS INC Total:				1,297.42
Vendor: 01944 - GREAT WEST FINANCIAL				
GREAT WEST FINANCIAL	INV0023860	07/01/2022	GREAT WEST FINANCIAL	401.02
Vendor 01944 - GREAT WEST FINANCIAL Total:				401.02
Vendor: 001010 - INTERNAL REVENUE SERVICE				
INTERNAL REVENUE SERVICE	INV0023873	07/01/2022	SOCIAL SECURITY WITHHOLDING	1,893.40
INTERNAL REVENUE SERVICE	INV0023874	07/01/2022	FEDERAL WITHHOLDING	1,108.48
INTERNAL REVENUE SERVICE	INV0023875	07/01/2022	MEDICARE WITHHOLDING	442.88
Vendor 001010 - INTERNAL REVENUE SERVICE Total:				3,444.76
Vendor: 042540 - KANSAS DEPT OF REVENUE				
KANSAS DEPT OF REVENUE	INV0023872	07/01/2022	STATE WITHHOLDING	535.01
Vendor 042540 - KANSAS DEPT OF REVENUE Total:				535.01
Vendor: 043859 - KANSAS PUBLIC EMPLOYEES				
KANSAS PUBLIC EMPLOYEES	INV0023857	07/01/2022	KPERS #1	477.00
KANSAS PUBLIC EMPLOYEES	INV0023858	07/01/2022	KPERS #2	350.48
KANSAS PUBLIC EMPLOYEES	INV0023859	07/01/2022	KPERS #3	1,542.00
Vendor 043859 - KANSAS PUBLIC EMPLOYEES Total:				2,369.48
Department 000 - NON-DEPARTMENTAL Total:				8,187.12
Department: 532 - WATER DISTRIBUTION SYSTEM				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	1,636.88
Vendor 045062 - KERIT Total:				1,636.88
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888SRG	06/27/2022	TABLETS FOR METER READERS-...	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	TABLETS FOR METER READERS-...	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	NEW LINE-761-5094	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	UTILITY 5-761-5237	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	STREET 5-761-5283	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	HAYHURST-761-5293	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	VERIZON JUNE 2022	40.01
Vendor 00970 - VERIZON WIRELESS Total:				217.19
Department 532 - WATER DISTRIBUTION SYSTEM Total:				1,854.07
Department: 534 - WATER ADMINISTRATION				
Vendor: 02556 - CIVICPLUS, INC				
CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	1,329.83
Vendor 02556 - CIVICPLUS, INC Total:				1,329.83
Vendor: 043271 - KANSAS GAS SERVICE				
KANSAS GAS SERVICE	06232022	06/23/2022	2232 W ASH TOWER	33.66
KANSAS GAS SERVICE	06232022	06/23/2022	900 W SPRUCE	33.66
Vendor 043271 - KANSAS GAS SERVICE Total:				67.32
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	627.50
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	46.89
Vendor 045062 - KERIT Total:				674.39
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-307-7019--JUNCTION CITY ...	40.01
VERIZON WIRELESS	9908739888ADMIN	06/28/2022	785-307-4403-JUNCTION CITY ...	40.01
Vendor 00970 - VERIZON WIRELESS Total:				80.02
Department 534 - WATER ADMINISTRATION Total:				2,151.56
Fund 014 - WATER UTILITY FUND Total:				12,192.75
Fund: 015 - WASTEWATER UTILITY FUND				
Department: 000 - NON-DEPARTMENTAL				
Vendor: 043380 - ADVANCE LIFE INSURANCE				
ADVANCE LIFE INSURANCE	INV0023823	07/01/2022	CITY OF JC EMPLOYER PD LIFE	11.08

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
ADVANCE LIFE INSURANCE	INV0023824	07/01/2022	ADVANCE LIFE INSURANCE BEF...	40.46
Vendor 043380 - ADVANCE LIFE INSURANCE Total:				51.54
Vendor: 03161 - ADVANCE SHORT TERM DISABILITY				
ADVANCE SHORT TERM DISABIL...	INV0023869	07/01/2022	CITY OF JC EMPLOYER PAID STD	27.55
Vendor 03161 - ADVANCE SHORT TERM DISABILITY Total:				27.55
Vendor: 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY				
AMERICAN FAMILY LIFE ASSUR...	INV0023825	07/01/2022	AFLAC	16.09
AMERICAN FAMILY LIFE ASSUR...	INV0023826	07/01/2022	AFLAC BEFORE TAX	24.63
AMERICAN FAMILY LIFE ASSUR...	INV0023871	07/01/2022	VSP Vision Insurance Pre-Tax	23.80
Vendor 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY Total:				64.52
Vendor: 007921 - BLUE CROSS BLUE SHIELD OF KS INC				
BLUE CROSS BLUE SHIELD OF KS ..	INV0023832	07/01/2022	BLUE CROSS BLUE SHIELD	8.46
BLUE CROSS BLUE SHIELD OF KS ..	INV0023833	07/01/2022	BLUE CROSS BLUE SHIELD	265.49
BLUE CROSS BLUE SHIELD OF KS ..	INV0023835	07/01/2022	BLUE CROSS BLUE SHIELD	109.54
BLUE CROSS BLUE SHIELD OF KS ..	INV0023836	07/01/2022	BLUE CROSS BLUE SHIELD	65.84
BLUE CROSS BLUE SHIELD OF KS ..	INV0023837	07/01/2022	BLUE CROSS BLUE SHIELD	297.81
BLUE CROSS BLUE SHIELD OF KS ..	INV0023838	07/01/2022	BLUE CROSS BLUE SHIELD	59.46
BLUE CROSS BLUE SHIELD OF KS ..	INV0023839	07/01/2022	BLUE CROSS BLUE SHIELD	250.98
BLUE CROSS BLUE SHIELD OF KS ..	INV0023840	07/01/2022	BLUE CROSS BLUE SHIELD	52.29
BLUE CROSS BLUE SHIELD OF KS ..	INV0023843	07/01/2022	BLUE CROSS BLUE SHIELD	155.77
BLUE CROSS BLUE SHIELD OF KS ..	INV0023844	07/01/2022	BLUE CROSS BLUE SHIELD	26.67
BLUE CROSS BLUE SHIELD OF KS ..	INV0023845	07/01/2022	BLUE CROSS BLUE SHIELD	61.69
Vendor 007921 - BLUE CROSS BLUE SHIELD OF KS INC Total:				1,354.00
Vendor: 01944 - GREAT WEST FINANCIAL				
GREAT WEST FINANCIAL	INV0023860	07/01/2022	GREAT WEST FINANCIAL	407.52
Vendor 01944 - GREAT WEST FINANCIAL Total:				407.52
Vendor: 001010 - INTERNAL REVENUE SERVICE				
INTERNAL REVENUE SERVICE	INV0023873	07/01/2022	SOCIAL SECURITY WITHHOLDING	1,999.02
INTERNAL REVENUE SERVICE	INV0023874	07/01/2022	FEDERAL WITHHOLDING	1,151.65
INTERNAL REVENUE SERVICE	INV0023875	07/01/2022	MEDICARE WITHHOLDING	467.40
Vendor 001010 - INTERNAL REVENUE SERVICE Total:				3,618.07
Vendor: 042540 - KANSAS DEPT OF REVENUE				
KANSAS DEPT OF REVENUE	INV0023872	07/01/2022	STATE WITHHOLDING	564.66
Vendor 042540 - KANSAS DEPT OF REVENUE Total:				564.66
Vendor: 043859 - KANSAS PUBLIC EMPLOYEES				
KANSAS PUBLIC EMPLOYEES	INV0023857	07/01/2022	KPERS #1	500.36
KANSAS PUBLIC EMPLOYEES	INV0023858	07/01/2022	KPERS #2	350.50
KANSAS PUBLIC EMPLOYEES	INV0023859	07/01/2022	KPERS #3	1,646.51
Vendor 043859 - KANSAS PUBLIC EMPLOYEES Total:				2,497.37
Department 000 - NON-DEPARTMENTAL Total:				8,585.23
Department: 540 - WASTEWATER DISTRIBUTION SYSTEM				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	507.11
Vendor 045062 - KERIT Total:				507.11
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888SRG	06/27/2022	SAMSUNG TAB A4-492-2782	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	MARSTON-761-5354	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	SANITATION 3-761-5373	24.29
Vendor 00970 - VERIZON WIRELESS Total:				88.59
Department 540 - WASTEWATER DISTRIBUTION SYSTEM Total:				595.70

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
Department: 541 - WASTEWATER ADMINISTRATION				
Vendor: 02556 - CIVICPLUS, INC				
CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	1,329.83
Vendor 02556 - CIVICPLUS, INC Total:				1,329.83
Department 541 - WASTEWATER ADMINISTRATION Total:				1,329.83
Fund 015 - WASTEWATER UTILITY FUND Total:				10,510.76
Fund: 018 - STORM WATER UTILITY FUND				
Department: 000 - NON-DEPARTMENTAL				
Vendor: 043380 - ADVANCE LIFE INSURANCE				
ADVANCE LIFE INSURANCE	INV0023823	07/01/2022	CITY OF JC EMPLOYER PD LIFE	1.45
ADVANCE LIFE INSURANCE	INV0023824	07/01/2022	ADVANCE LIFE INSURANCE BEF...	18.13
Vendor 043380 - ADVANCE LIFE INSURANCE Total:				19.58
Vendor: 03161 - ADVANCE SHORT TERM DISABILITY				
ADVANCE SHORT TERM DISABIL...	INV0023869	07/01/2022	CITY OF JC EMPLOYER PAID STD	11.48
Vendor 03161 - ADVANCE SHORT TERM DISABILITY Total:				11.48
Vendor: 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY				
AMERICAN FAMILY LIFE ASSUR...	INV0023825	07/01/2022	AFLAC	8.05
AMERICAN FAMILY LIFE ASSUR...	INV0023826	07/01/2022	AFLAC BEFORE TAX	7.98
AMERICAN FAMILY LIFE ASSUR...	INV0023871	07/01/2022	VSP Vision Insurance Pre-Tax	11.54
Vendor 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY Total:				27.57
Vendor: 007921 - BLUE CROSS BLUE SHIELD OF KS INC				
BLUE CROSS BLUE SHIELD OF KS ..	INV0023832	07/01/2022	BLUE CROSS BLUE SHIELD	1.70
BLUE CROSS BLUE SHIELD OF KS ..	INV0023833	07/01/2022	BLUE CROSS BLUE SHIELD	53.09
BLUE CROSS BLUE SHIELD OF KS ..	INV0023835	07/01/2022	BLUE CROSS BLUE SHIELD	43.82
BLUE CROSS BLUE SHIELD OF KS ..	INV0023836	07/01/2022	BLUE CROSS BLUE SHIELD	14.77
BLUE CROSS BLUE SHIELD OF KS ..	INV0023837	07/01/2022	BLUE CROSS BLUE SHIELD	25.24
BLUE CROSS BLUE SHIELD OF KS ..	INV0023839	07/01/2022	BLUE CROSS BLUE SHIELD	20.93
BLUE CROSS BLUE SHIELD OF KS ..	INV0023840	07/01/2022	BLUE CROSS BLUE SHIELD	20.91
BLUE CROSS BLUE SHIELD OF KS ..	INV0023843	07/01/2022	BLUE CROSS BLUE SHIELD	31.16
BLUE CROSS BLUE SHIELD OF KS ..	INV0023845	07/01/2022	BLUE CROSS BLUE SHIELD	5.22
Vendor 007921 - BLUE CROSS BLUE SHIELD OF KS INC Total:				216.84
Vendor: 01944 - GREAT WEST FINANCIAL				
GREAT WEST FINANCIAL	INV0023860	07/01/2022	GREAT WEST FINANCIAL	169.75
Vendor 01944 - GREAT WEST FINANCIAL Total:				169.75
Vendor: 001010 - INTERNAL REVENUE SERVICE				
INTERNAL REVENUE SERVICE	INV0023873	07/01/2022	SOCIAL SECURITY WITHHOLDING	487.90
INTERNAL REVENUE SERVICE	INV0023874	07/01/2022	FEDERAL WITHHOLDING	338.81
INTERNAL REVENUE SERVICE	INV0023875	07/01/2022	MEDICARE WITHHOLDING	114.14
Vendor 001010 - INTERNAL REVENUE SERVICE Total:				940.85
Vendor: 042540 - KANSAS DEPT OF REVENUE				
KANSAS DEPT OF REVENUE	INV0023872	07/01/2022	STATE WITHHOLDING	146.11
Vendor 042540 - KANSAS DEPT OF REVENUE Total:				146.11
Vendor: 043859 - KANSAS PUBLIC EMPLOYEES				
KANSAS PUBLIC EMPLOYEES	INV0023857	07/01/2022	KPERS #1	116.47
KANSAS PUBLIC EMPLOYEES	INV0023858	07/01/2022	KPERS #2	92.52
KANSAS PUBLIC EMPLOYEES	INV0023859	07/01/2022	KPERS #3	396.89
KANSAS PUBLIC EMPLOYEES	INV0023861	07/01/2022	KPERS INSURANCE	14.54
Vendor 043859 - KANSAS PUBLIC EMPLOYEES Total:				620.42
Department 000 - NON-DEPARTMENTAL Total:				2,152.60
Fund 018 - STORM WATER UTILITY FUND Total:				2,152.60
Fund: 019 - ECONOMIC DEVELOPMENT FUND				
Department: 120 - ECONOMIC DEVELOPMENT				
Vendor: 01223 - EMPRISE BANK				
EMPRISE BANK	JUNE IRB PAYMENT	06/22/2022	JUNE IRB PAYMENT P	23,592.83
EMPRISE BANK	JUNE IRB PAYMENT	06/22/2022	LOAN #22334130 PAYMENT I	7,665.42
EMPRISE BANK	MAY IRB PAYMENT	06/22/2022	LOAN DUE MAY 2022 P	23,450.49

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
EMPRISE BANK	MAY IRB PAYMENT	06/22/2022	LOAN DUE MAY 2022 I	7,807.76
Vendor 01223 - EMPRISE BANK Total:				62,516.50
Department 120 - ECONOMIC DEVELOPMENT Total:				62,516.50
Fund 019 - ECONOMIC DEVELOPMENT FUND Total:				62,516.50
Fund: 023 - SANITATION FUND				
Department: 000 - NON-DEPARTMENTAL				
Vendor: 043380 - ADVANCE LIFE INSURANCE				
ADVANCE LIFE INSURANCE	INV0023823	07/01/2022	CITY OF JC EMPLOYER PD LIFE	9.84
ADVANCE LIFE INSURANCE	INV0023824	07/01/2022	ADVANCE LIFE INSURANCE BEF...	111.99
Vendor 043380 - ADVANCE LIFE INSURANCE Total:				121.83
Vendor: 03161 - ADVANCE SHORT TERM DISABILITY				
ADVANCE SHORT TERM DISABIL...	INV0023869	07/01/2022	CITY OF JC EMPLOYER PAID STD	25.02
Vendor 03161 - ADVANCE SHORT TERM DISABILITY Total:				25.02
Vendor: 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY				
AMERICAN FAMILY LIFE ASSUR...	INV0023825	07/01/2022	AFLAC	8.64
AMERICAN FAMILY LIFE ASSUR...	INV0023826	07/01/2022	AFLAC BEFORE TAX	53.51
AMERICAN FAMILY LIFE ASSUR...	INV0023871	07/01/2022	VSP Vision Insurance Pre-Tax	17.25
Vendor 066230 - AMERICAN FAMILY LIFE ASSURANCE COMPANY Total:				79.40
Vendor: 007921 - BLUE CROSS BLUE SHIELD OF KS INC				
BLUE CROSS BLUE SHIELD OF KS ..	INV0023832	07/01/2022	BLUE CROSS BLUE SHIELD	1.68
BLUE CROSS BLUE SHIELD OF KS ..	INV0023833	07/01/2022	BLUE CROSS BLUE SHIELD	79.64
BLUE CROSS BLUE SHIELD OF KS ..	INV0023835	07/01/2022	BLUE CROSS BLUE SHIELD	43.76
BLUE CROSS BLUE SHIELD OF KS ..	INV0023836	07/01/2022	BLUE CROSS BLUE SHIELD	57.00
BLUE CROSS BLUE SHIELD OF KS ..	INV0023837	07/01/2022	BLUE CROSS BLUE SHIELD	353.29
BLUE CROSS BLUE SHIELD OF KS ..	INV0023838	07/01/2022	BLUE CROSS BLUE SHIELD	302.85
BLUE CROSS BLUE SHIELD OF KS ..	INV0023839	07/01/2022	BLUE CROSS BLUE SHIELD	41.83
BLUE CROSS BLUE SHIELD OF KS ..	INV0023840	07/01/2022	BLUE CROSS BLUE SHIELD	20.93
BLUE CROSS BLUE SHIELD OF KS ..	INV0023843	07/01/2022	BLUE CROSS BLUE SHIELD	31.15
BLUE CROSS BLUE SHIELD OF KS ..	INV0023845	07/01/2022	BLUE CROSS BLUE SHIELD	70.30
Vendor 007921 - BLUE CROSS BLUE SHIELD OF KS INC Total:				1,002.43
Vendor: 01944 - GREAT WEST FINANCIAL				
GREAT WEST FINANCIAL	INV0023860	07/01/2022	GREAT WEST FINANCIAL	218.93
Vendor 01944 - GREAT WEST FINANCIAL Total:				218.93
Vendor: 001010 - INTERNAL REVENUE SERVICE				
INTERNAL REVENUE SERVICE	INV0023873	07/01/2022	SOCIAL SECURITY WITHHOLDING	1,730.40
INTERNAL REVENUE SERVICE	INV0023874	07/01/2022	FEDERAL WITHHOLDING	1,075.14
INTERNAL REVENUE SERVICE	INV0023875	07/01/2022	MEDICARE WITHHOLDING	404.62
Vendor 001010 - INTERNAL REVENUE SERVICE Total:				3,210.16
Vendor: 042540 - KANSAS DEPT OF REVENUE				
KANSAS DEPT OF REVENUE	INV0023872	07/01/2022	STATE WITHHOLDING	508.35
Vendor 042540 - KANSAS DEPT OF REVENUE Total:				508.35
Vendor: 043859 - KANSAS PUBLIC EMPLOYEES				
KANSAS PUBLIC EMPLOYEES	INV0023857	07/01/2022	KPERS #1	139.79
KANSAS PUBLIC EMPLOYEES	INV0023858	07/01/2022	KPERS #2	1,062.61
KANSAS PUBLIC EMPLOYEES	INV0023859	07/01/2022	KPERS #3	940.19
KANSAS PUBLIC EMPLOYEES	INV0023861	07/01/2022	KPERS INSURANCE	16.84
Vendor 043859 - KANSAS PUBLIC EMPLOYEES Total:				2,159.43
Department 000 - NON-DEPARTMENTAL Total:				7,325.55
Department: 644 - SANITATION OPERATIONS				
Vendor: 045062 - KERIT				
KERIT	2022-2	06/23/2022	WORKERS COMPENSATION RE...	4,571.82
Vendor 045062 - KERIT Total:				4,571.82
Vendor: 00970 - VERIZON WIRELESS				
VERIZON WIRELESS	9908739888SRG	06/27/2022	SAMSUNG TAB A3-492-2762	40.01
VERIZON WIRELESS	9908739888SRG	06/27/2022	STREET 7-761-5310	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	DOWNS-307-6183	24.29

Appropriations June 22, 2022 - July 1, 2022
Post Dates: 6/21/2022 - 7/1/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Amount
VERIZON WIRELESS	9908739888SRG	06/27/2022	TODD BARRIGER-223-1759	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	SANITATION 1-223-1758	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	MERRIT-223-2022	24.29
VERIZON WIRELESS	9908739888SRG	06/27/2022	UTILITY 2-223-1337	24.29
Vendor 00970 - VERIZON WIRELESS Total:				185.75
Department 644 - SANITATION OPERATIONS Total:				4,757.57
Department: 645 - SANITATION ADMINISTRATION				
Vendor: 02556 - CIVICPLUS, INC				
CIVICPLUS, INC	224490	06/22/2022	See Click Fix - Annual Maintena...	1,329.82
Vendor 02556 - CIVICPLUS, INC Total:				1,329.82
Department 645 - SANITATION ADMINISTRATION Total:				1,329.82
Fund 023 - SANITATION FUND Total:				13,412.94
Fund: 035 - EMPLOYEE BENEFITS FUND				
Department: 140 - EMPLOYEE BENEFITS				
Vendor: 02155 - FREEDOM CLAIMS MGT.INC CLAIMS ACCOUNT				
FREEDOM CLAIMS MGT.INC CLA...	911152-06-17-2022	06/22/2022	CLAIMS WEEK OF 09142018	2,515.83
Vendor 02155 - FREEDOM CLAIMS MGT.INC CLAIMS ACCOUNT Total:				2,515.83
Department 140 - EMPLOYEE BENEFITS Total:				2,515.83
Fund 035 - EMPLOYEE BENEFITS FUND Total:				2,515.83
Fund: 050 - SPECIAL LAW ENFORCEMENT TRUST FUND				
Department: 440 - SPECIAL LAW ENFORCEMENT				
Vendor: 03514 - WABAUNSEE CO ATTORNEYS OFFICE FORFEITURE FUND				
WABAUNSEE CO ATTORNEYS O...	062420221	06/24/2022	Forfeiture 06242022	37,111.65
WABAUNSEE CO ATTORNEYS O...	062420223	06/24/2022	FORFEITURE 06242022 SRG	9,150.00
Vendor 03514 - WABAUNSEE CO ATTORNEYS OFFICE FORFEITURE FUND Total:				46,261.65
Vendor: 03513 - WABAUNSEE CO SHERIFF OFFICE FORFEITURE FUND				
WABAUNSEE CO SHERIFF OFFIC...	062420222	06/24/2022	Forfeiture 06242022	105,149.67
WABAUNSEE CO SHERIFF OFFIC...	062420225	06/24/2022	FORFEITURE 06242022 SRG	25,925.00
Vendor 03513 - WABAUNSEE CO SHERIFF OFFICE FORFEITURE FUND Total:				131,074.67
Department 440 - SPECIAL LAW ENFORCEMENT Total:				177,336.32
Fund 050 - SPECIAL LAW ENFORCEMENT TRUST FUND Total:				177,336.32
Grand Total:				667,966.90

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	387,329.20
014 - WATER UTILITY FUND	12,192.75
015 - WASTEWATER UTILITY FUND	10,510.76
018 - STORM WATER UTILITY FUND	2,152.60
019 - ECONOMIC DEVELOPMENT FUND	62,516.50
023 - SANITATION FUND	13,412.94
035 - EMPLOYEE BENEFITS FUND	2,515.83
050 - SPECIAL LAW ENFORCEMENT TRUST FUND	177,336.32
Grand Total:	667,966.90

Account Summary

Account Number	Account Name	Payment Amount
001-2-00000-0250	F.I.T PAYABLE	33,718.05
001-2-00000-0251	FICA PAYABLE	29,888.28
001-2-00000-0252	SIT PAYABLE	16,110.12
001-2-00000-0255	KPERS PAYABLE	18,567.27
001-2-00000-0256	KPFR PAYABLE	82,363.77
001-2-00000-0257	EMP MEDICAL INS PAYAB...	37,192.71
001-2-00000-0261	AETNA DEFERRED COMP ...	9,816.78
001-2-00000-0267	DENTAL INSURANCE PAY	4,248.10
001-2-00000-1282	AFLAC	2,343.29
001-2-00000-1287	ADVANCE LIFE	1,548.24
001-2-03000-9203	COURT REFUNDS	2,525.00
001-4-02300-0000-0421	JCPD-MISC	54,695.00
001-5-00200-0000-0540	WORKERS COMPENSATI...	336.43
001-5-00200-0000-0710	SOFTWARE MAINTENANCE	5,162.85
001-5-00300-0000-0540	WORKERS COMPENSATI...	2,410.15
001-5-00300-0000-0735	TELEPHONE	212.25
001-5-00300-0000-0749	OTHER SERVICES	0.01
001-5-00800-0000-0540	WORKERS COMPENSATI...	922.67
001-5-00800-0000-0710	SOFTWARE MAINTENANCE	5,162.85
001-5-00800-0000-0735	TELEPHONE	41.70
001-5-01000-0000-0540	WORKERS COMPENSATI...	2,135.08
001-5-01000-0000-0735	TELEPHONE	41.45
001-5-01000-0000-0736	ELECTRIC UTILITIES	346.56
001-5-01000-0000-0737	GAS UTILITIES	32.38
001-5-01100-0000-0540	WORKERS COMPENSATI...	457.49
001-5-01100-0000-0737	GAS UTILITIES	80.86
001-5-01300-0000-0735	TELEPHONE	41.45
001-5-01300-0000-0737	GAS UTILITIES	52.88
001-5-01400-0000-0737	GAS UTILITIES	79.48
001-5-01700-0000-0540	WORKERS COMPENSATI...	1,261.88
001-5-01700-0000-0735	TELEPHONE	127.91
001-5-01800-0000-0540	WORKERS COMPENSATI...	9,675.20
001-5-01800-0000-0735	TELEPHONE	240.06
001-5-01900-0000-0737	GAS UTILITIES	89.78
001-5-02200-0000-0540	WORKERS COMPENSATI...	2,826.07
001-5-02200-0000-0735	TELEPHONE	448.75
001-5-02300-0000-0540	WORKERS COMPENSATI...	20,005.71
001-5-02300-0000-0735	TELEPHONE	2,191.90
001-5-02310-0000-0540	WORKERS COMPENSATI...	129.96
001-5-02400-0000-0540	WORKERS COMPENSATI...	26,458.55
001-5-02400-0000-0735	TELEPHONE	321.52
001-5-02400-0000-0737	GAS UTILITIES	167.59
001-5-02500-0000-0540	WORKERS COMPENSATI...	5,922.09
001-5-02500-0000-0710	SOFTWARE MAINTENANCE	1,329.83
001-5-02500-0000-0735	TELEPHONE	860.17

Account Summary

Account Number	Account Name	Payment Amount
001-5-02500-0000-0737	GAS UTILITIES	71.94
001-5-02500-0000-0762	STREET LIGHTING	36.15
001-5-02900-0000-0540	WORKERS COMPENSATI...	47.69
001-5-02900-0000-0735	TELEPHONE	41.45
001-5-03000-0000-0540	WORKERS COMPENSATI...	59.39
001-5-03000-0000-0735	TELEPHONE	31.45
001-5-03000-0000-0737	GAS UTILITIES	47.70
001-5-04000-0000-0736	ELECTRIC UTILITIES	3,949.25
001-5-04800-0000-0540	WORKERS COMPENSATI...	119.44
001-5-04800-0000-0735	TELEPHONE	41.45
001-5-04800-0000-0737	GAS UTILITIES	293.17
014-2-00000-0250	F.I.T PAYABLE	1,108.48
014-2-00000-0251	FICA PAYABLE	2,336.28
014-2-00000-0252	SIT PAYABLE	535.01
014-2-00000-0255	KPERS PAYABLE	2,369.48
014-2-00000-0257	EMP MEDICAL INS PAYAB...	1,145.23
014-2-00000-0261	AETNA DEFERRED COMP ...	401.02
014-2-00000-0267	DENTAL INSURANCE PAY	152.19
014-2-00000-1282	AFLAC	62.49
014-2-00000-1287	ADVANCE LIFE	76.94
014-5-53200-0000-0540	WORKERS COMPENSATI...	1,636.88
014-5-53200-0000-0735	TELEPHONE	217.19
014-5-53400-0000-0540	WORKERS COMPENSATI...	674.39
014-5-53400-0000-0710	SOFTWARE MAINTENANCE	1,329.83
014-5-53400-0000-0735	TELEPHONE	80.02
014-5-53400-0000-0737	GAS UTILITIES	67.32
015-2-00000-0250	F.I.T PAYABLE	1,151.65
015-2-00000-0251	FICA PAYABLE	2,466.42
015-2-00000-0252	SIT PAYABLE	564.66
015-2-00000-0255	KPERS PAYABLE	2,497.37
015-2-00000-0257	EMP MEDICAL INS PAYAB...	1,191.34
015-2-00000-0261	AETNA DEFERRED COMP ...	407.52
015-2-00000-0267	DENTAL INSURANCE PAY	162.66
015-2-00000-1282	AFLAC	64.52
015-2-00000-1287	ADVANCE LIFE	79.09
015-5-54000-0000-0540	WORKERS COMPENSATI...	507.11
015-5-54000-0000-0735	TELEPHONE	88.59
015-5-54100-0000-0710	SOFTWARE MAINTENANCE	1,329.83
018-2-00000-0250	F.I.T. PAYABLE	338.81
018-2-00000-0251	FICA PAYABLE	602.04
018-2-00000-0252	SIT PAYABLE	146.11
018-2-00000-0255	KPERS PAYABLE	620.42
018-2-00000-0257	EMP MEDICAL INS PAYAB...	195.15
018-2-00000-0261	DEFERRED COMP	169.75
018-2-00000-0267	DENTAL INSURANCE PAY	21.69
018-2-00000-1282	AFLAC	27.57
018-2-00000-1287	ADVANCE LIFE	31.06
019-5-12000-0000-0905	BONDS	47,043.32
019-5-12000-0000-0910	INTEREST EXPENSE	15,473.18
023-2-00000-0250	F.I.T PAYABLE	1,075.14
023-2-00000-0251	FICA PAYABLE	2,135.02
023-2-00000-0252	SIT PAYABLE	508.35
023-2-00000-0255	KPERS PAYABLE	2,159.43
023-2-00000-0257	EMP MEDICAL INS PAYAB...	873.45
023-2-00000-0261	AETNA DEFERRED COMP ...	218.93
023-2-00000-0267	DENTAL INSURANCE PAY	128.98
023-2-00000-1282	AFLAC	79.40
023-2-00000-1287	ADVANCE LIFE	146.85

Account Summary

Account Number	Account Name	Payment Amount
023-5-64400-0000-0540	WORKERS COMPENSATI...	4,571.82
023-5-64400-0000-0735	TELEPHONE	185.75
023-5-64500-0000-0710	SOFTWARE MAINTENANCE	1,329.82
035-5-14000-0000-0749	OTHER SERVICES	2,515.83
050-5-44000-0000-0799	INTERGOVERNMENTAL	177,336.32
	Grand Total:	667,966.90

Project Account Summary

Project Account Key	Payment Amount
None	667,966.90
Grand Total:	667,966.90



Junction City, KS

Bank Transaction Report

Transaction Detail

Issued Date Range: 06/21/2022 - 07/01/2022

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
Accounts Payable							
Outstanding							
Bank Draft							
06/22/2022		DFT0009839	EMPRISE BANK	Accounts Payable	Outstanding	Bank Draft	-31,258.25
06/22/2022		DFT0009840	EMPRISE BANK	Accounts Payable	Outstanding	Bank Draft	-31,258.25
06/27/2022		DFT0009866	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-97.00
06/27/2022		DFT0009870	KANSAS DEPT OF REVENUE	Accounts Payable	Outstanding	Bank Draft	-22.41
06/27/2022		DFT0009871	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-16.28
06/27/2022		DFT0009872	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-68.44
06/27/2022		DFT0009873	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-13.14
07/01/2022		DFT0009841	ADVANCE LIFE INSURANCE	Accounts Payable	Outstanding	Bank Draft	-12.80
07/01/2022		DFT0009842	ADVANCE LIFE INSURANCE	Accounts Payable	Outstanding	Bank Draft	-5.41
07/01/2022		DFT0009843	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-7.99
07/01/2022		DFT0009844	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-107.19
07/01/2022		DFT0009845	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-67.68
07/01/2022		DFT0009846	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-438.09
07/01/2022		DFT0009847	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-36.88
07/01/2022		DFT0009848	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-504.74
07/01/2022		DFT0009849	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-836.64
07/01/2022		DFT0009850	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-209.16
07/01/2022		DFT0009851	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-85.75
07/01/2022		DFT0009852	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-766.40
07/01/2022		DFT0009853	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-691.17
07/01/2022		DFT0009854	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-1,562.50
07/01/2022		DFT0009855	ADVANCE SHORT TERM DISABILITY	Accounts Payable	Outstanding	Bank Draft	-30.48
07/01/2022		DFT0009856	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-41.90
07/01/2022		DFT0009857	KANSAS DEPT OF REVENUE	Accounts Payable	Outstanding	Bank Draft	-787.87
07/01/2022		DFT0009858	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-2,196.66
07/01/2022		DFT0009859	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-1,789.66
07/01/2022		DFT0009860	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-513.76
07/01/2022		DFT0009874	ADVANCE LIFE INSURANCE	Accounts Payable	Outstanding	Bank Draft	-273.76
07/01/2022		DFT0009875	ADVANCE LIFE INSURANCE	Accounts Payable	Outstanding	Bank Draft	-788.09
07/01/2022		DFT0009876	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-346.98
07/01/2022		DFT0009877	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-1,434.01
07/01/2022		DFT0009878	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-209.16
07/01/2022		DFT0009879	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-483.67
07/01/2022		DFT0009880	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-2,395.68

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
07/01/2022		DFT0009881	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-4,791.36
07/01/2022		DFT0009882	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-710.64
07/01/2022		DFT0009883	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-2,442.47
07/01/2022		DFT0009884	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-438.09
07/01/2022		DFT0009885	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-1,314.27
07/01/2022		DFT0009886	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-605.10
07/01/2022		DFT0009887	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-6,056.88
07/01/2022		DFT0009888	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-2,610.24
07/01/2022		DFT0009889	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-9,203.04
07/01/2022		DFT0009890	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-2,509.92
07/01/2022		DFT0009891	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-755.91
07/01/2022		DFT0009892	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-1,660.08
07/01/2022		DFT0009893	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-3,738.48
07/01/2022		DFT0009894	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-1,921.32
07/01/2022		DFT0009895	BLUE CROSS BLUE SHIELD OF KS INC	Accounts Payable	Outstanding	Bank Draft	-1,286.25
07/01/2022		DFT0009896	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-82,266.77
07/01/2022		DFT0009897	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-4,103.16
07/01/2022		DFT0009898	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-4,836.78
07/01/2022		DFT0009899	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-14,222.58
07/01/2022		DFT0009900	GREAT WEST FINANCIAL	Accounts Payable	Outstanding	Bank Draft	-9,898.00
07/01/2022		DFT0009901	KANSAS PUBLIC EMPLOYEES	Accounts Payable	Outstanding	Bank Draft	-31.38
07/01/2022		DFT0009902	GREAT WEST FINANCIAL	Accounts Payable	Outstanding	Bank Draft	-1,116.00
07/01/2022		DFT0009903	ADVANCE SHORT TERM DISABILITY	Accounts Payable	Outstanding	Bank Draft	-771.64
07/01/2022		DFT0009904	AMERICAN FAMILY LIFE ASSURANCE COMPANY	Accounts Payable	Outstanding	Bank Draft	-639.20
07/01/2022		DFT0009905	KANSAS DEPT OF REVENUE	Accounts Payable	Outstanding	Bank Draft	-17,053.97
07/01/2022		DFT0009906	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-22,203.70
07/01/2022		DFT0009907	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-35,534.03
07/01/2022		DFT0009908	INTERNAL REVENUE SERVICE	Accounts Payable	Outstanding	Bank Draft	-12,484.50
Bank Draft Total: (62)							-324,563.61

Check							
06/21/2022		377310	ZHENG, LI NMN	Accounts Payable	Outstanding	Check	-825.00
06/22/2022		377311	CLARK & PLATT, CHTD. TRUST FUND C/O JEREMIAH L. PLATT	Accounts Payable	Outstanding	Check	-54,695.00
06/23/2022		377312	KERIT	Accounts Payable	Outstanding	Check	-80,158.00
06/23/2022		377313	EVERGY	Accounts Payable	Outstanding	Check	-4,331.96
06/23/2022		377314	KANSAS GAS SERVICE	Accounts Payable	Outstanding	Check	-983.10
06/24/2022		377315	WABAUNSEE CO ATTORNEYS OFFICE FORFEITURE FUND	Accounts Payable	Outstanding	Check	-37,111.65
06/24/2022		377316	WABAUNSEE CO SHERIFF OFFICE FORFEITURE FUND	Accounts Payable	Outstanding	Check	-105,149.67
06/24/2022		377317	WABAUNSEE CO ATTORNEYS OFFICE FORFEITURE FUND	Accounts Payable	Outstanding	Check	-9,150.00
06/24/2022		377318	WABAUNSEE CO SHERIFF OFFICE FORFEITURE FUND	Accounts Payable	Outstanding	Check	-25,925.00
06/27/2022		377319	CESPEDES, JOSHUA ELIOTT	Accounts Payable	Outstanding	Check	-570.00
06/28/2022		377320	FIORENTINO, ROBERT BENJAMIN	Accounts Payable	Outstanding	Check	-500.00
06/28/2022		377321	VERIZON WIRELESS	Accounts Payable	Outstanding	Check	-5,305.96

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
06/28/2022		377322	FERRO, TIFFANI AMBER	Accounts Payable	Outstanding	Check	-1,200.00
Check Total: (13)							-325,905.34
EFT							
06/22/2022		10001782	COLUMBIA CAPITAL MANAGEMENT LLC	Accounts Payable	Outstanding	EFT	-1,290.00
06/22/2022		10001783	HDR ENGINEERING INC	Accounts Payable	Outstanding	EFT	-180,014.00
06/22/2022		10001784	JOSHUA DOUGLASS	Accounts Payable	Outstanding	EFT	-2,762.50
06/22/2022		10001785	MIDWEST PUBLIC RISK-MPR	Accounts Payable	Outstanding	EFT	-2,000.00
06/22/2022		10001786	VEOLIA WATER NORTH AMERICA	Accounts Payable	Outstanding	EFT	-309,300.82
06/22/2022		10001787	WEX BANK	Accounts Payable	Outstanding	EFT	-35,705.93
06/22/2022		10001792	CARD CENTER	Accounts Payable	Outstanding	EFT	-62,563.95
06/22/2022		10001794	KANSAS DEPT OF TRANSPORTATION	Accounts Payable	Outstanding	EFT	-173,000.00
06/24/2022		10001795	FREEDOM CLAIMS MGT.INC CLAIMS ACCOUNT	Accounts Payable	Outstanding	EFT	-2,515.83
06/29/2022		10001800	PRAIRIEFIELD WATER, INC.	Accounts Payable	Outstanding	EFT	-23.00
EFT Total: (10)							-769,176.03
Outstanding Total: (85)							-1,419,644.98
Accounts Payable Total: (85)							-1,419,644.98
Payroll							
Outstanding							
EFT							
07/01/2022		EFT0000095	Payroll EFT	Payroll	Outstanding	EFT	-12,395.78
07/01/2022		EFT0000096	Payroll EFT	Payroll	Outstanding	EFT	-312,516.55
EFT Total: (2)							-324,912.33
Outstanding Total: (2)							-324,912.33
Payroll Total: (2)							-324,912.33
Report Total: (87)							-1,744,557.31

Summary

Bank Account	Count	Amount
1074318 POOLED CASH MASTER	87	-1,744,557.31
Report Total:	87	-1,744,557.31

Cash Account	Count	Amount
999 999-1-00000-0101 POOLED CASH MASTER	87	-1,744,557.31
Report Total:	87	-1,744,557.31

Transaction Type	Count	Amount
Bank Draft	62	-324,563.61
Check	13	-325,905.34
EFT	12	-1,094,088.36
Report Total:	87	-1,744,557.31



City of Junction City – City Commission Agenda Memo

From: Malanie Moretti, Human Resources Specialist
To: Mayor and Commissioners
Subject: Payroll #11 & 12 2022

Objective: The consideration and approval of Payroll #11 & #12 for the month of June 2022.

Explanation of Issue: The payroll for June was calculated as the attachment outlines.

Alternatives: The City Commission has the following alternatives concerning the issues at hand,

Approve, disapprove, or table the Payroll #11 & #12 request

Recommendation: City Staff recommends the City Commission approve the June 2022 Payrolls.

Enclosures:

1. Calculation of Employer Expenses for payrolls #11 & #12
2. General Ledger Totals

Employer Paid Wages & Benefits

Payroll # 11 2022

Payroll # 12 2022

Retirement Contributions		
KPERS Tier 1	\$ 2,654.08	\$ 2,653.64
KPERS Tier 2	\$ 3,205.52	\$ 3,236.78
KPERS Tier 3	\$ 9,094.37	\$ 9,034.86
KPERS Retired	-	-
KP&F	\$ 58,122.71	\$ 58,791.54
Social Security	\$ 11,028.22	\$12,106.46
Medicare	\$ 5,988.09	\$6,285.69
BCBS Dental	\$ 3,417.84	\$ 3,400.69
Freedom Claims/BCBS	\$ 28,535.00	\$ 28,535.00
Advance (BCBS)	\$ 288.16	\$ 289.76
Employee Salary	\$ 299,590.77	\$ 236,630.13

CITY COMMISSION MINUTES

June 21, 2022

7:00 p.m.

CALL TO ORDER

The scheduled meeting of the Junction City Commission was held on Tuesday, June 21st, 2022 with Mayor Jeff Underhill presiding.

The following members of the Commission were present: Jeff Underhill, Pat Landes, Nate Butler, Ronna Larson, and Matthew Bea. Staff present was: City Manager Dinkel, City Clerk Melton, Finance Director Miller and City Attorney Stites.

PUBLIC COMMENT

Gary Olds of 3308 Frontier Circle, Manhattan, KS spoke on the Senate Bill 13 Revenue Neutral Rate, Mill Levy and Property Tax concerns.

CONSENT AGENDA

Commissioner Butler moved, seconded by Commissioner Landes to approve the consent agenda as presented. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

- a. Consideration of Appropriation Ordinance A-12 dated June 8th, 2022 – June 15th, 2022 in the amount of \$1,100,079.14 and pre-approval for items listed below in the amount of \$531,073.25.

Joshua Douglass \$2,762.50, Columbia Capital \$1,290.00, HDR \$180,014.00, Midwest Risk \$2,000.00, Veolia NA \$309,300.82, and WEX Bank \$35,705.93.
- b. Consideration of May 2022 ambulance contractual obligation adjustments for \$44,118.89 and bad debt adjustments for \$171.77.
- c. Consideration of City Commission Budget Work Session Minutes for the June 6th, 2022 Meeting.
- d. Consideration of City Commission Minutes for the June 7th, 2022 Meeting.
- e. Consideration of City Commission Budget Work Session Minutes for the June 8th, 2022 Meeting.
- f. Consideration of a Special Event Permit application for the 2022 Sundown Salute activities.

June 21, 2022

PUBLIC HEARING

Public Hearing to consider condemnation of property located at 126 West 12th Street was opened by Mayor Underhill at 7:07 p.m. Gary Olds spoke on 126 W 12th Street thankful it is on the list. The public hearing to consider condemnation of property located at 126 West 12th Street was closed by Mayor Underhill without further comment at 7:08 p.m.

Public Hearing to consider condemnation of property located at 211 East 13th Street was opened by Mayor Underhill at 7:08 p.m. Maggie Chou spoke on behalf of 211 East 13th Street. The public hearing to consider condemnation of property located at 211 East 13th Street was closed by Mayor Underhill without further comment at 7:12 p.m.

Public Hearing to consider condemnation of property located at 215 West 12th Street was opened by Mayor Underhill at 7:12 p.m. Jeff Day spoke on behalf of 215 West 12th Street. Gary Olds made a public comment on this property. The public hearing to consider condemnation of property located at 215 West 12th Street was closed by Mayor Underhill without further comment at 7:16 p.m.

Public Hearing to consider condemnation of property located at 226 East 17th Street was opened by Mayor Underhill at 7:16 p.m. Lee Booher spoke on behalf of 226 East 17th Street. The public hearing to consider condemnation of property located at 226 East 17th Street was closed by Mayor Underhill without further comment at 7:19 p.m.

Public Hearing to consider condemnation of property located at 408 West 7th Street (Garage) was opened by Mayor Underhill at 7:19 p.m. Tom Bucher spoke on behalf of 408 West 7th Street (Garage). The public hearing to consider condemnation of property located at 408 West 7th Street (Garage) was closed by Mayor Underhill without further comment at 7:20 p.m.

Public Hearing to consider condemnation of property located at 408 West 7th Street (House) was opened by Mayor Underhill at 7:20 p.m. Tom Bucher spoke on behalf of 408 West 7th Street (House). Gary Olds made a public comment on this property. The public hearing to consider condemnation of property located at 408 West 7th Street (House) was closed by Mayor Underhill without further comment at 7:23 p.m.

Public Hearing to consider condemnation of property located at 823 West 12th Street was opened by Mayor Underhill at 7:23 p.m. No one spoke on behalf of 823 West 12th Street. The public hearing to consider condemnation of property located at 823 West 12th Street was closed by Mayor Underhill without further comment at 7:23 p.m.

June 21, 2022

Public Hearing to consider condemnation of property located at 1024 South Washington Street was opened by Mayor Underhill at 7:24 p.m. City Manager Dinkel gave details about 1024 South Washington Street. No one spoke on behalf of 1024 South Washington Street. The public hearing to consider condemnation of property located at 1024 South Washington Street was closed by Mayor Underhill without further comment at 7:25 p.m.

Public Hearing to consider condemnation of property located at 1042 Grant Avenue was opened by Mayor Underhill at 7:25 p.m. No one spoke on behalf of 1042 Grant Avenue. The public hearing to consider condemnation of property located at 1042 Grant Avenue was closed by Mayor Underhill without further comment at 7:25 p.m.

NEW BUSINESS

The Renewal of the Employee Health Insurance Plan was presented. Julie Yarmer, Freedom Claims and City Manager Dinkel gave details and answered questions. Commissioner Landes moved to approve the Renewal of the Employee Health Insurance Plan, seconded by Commissioner Butler. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Change Order No. 2 increase in the amount of \$493,850.00 for the Water Treatment Plant Improvements on the Phase 2 Project was presented. Don Lindeman, HDR Engineering and City Manager Dinkel gave details and answered questions. Commissioner Butler moved to approve Change Order No. 2 increase in the amount of \$493,850.00 for the Water Treatment Plant Improvements on the Phase 2 Project, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

The request to purchase 50 computer systems from Softchoice in the amount of \$51,050.00 was presented. IT Director Germann gave details and answered questions. Commissioner Larson moved to approve the request to purchase 50 computer systems from Softchoice in the amount of \$51,050.00, seconded by Commissioner Butler. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

The request to change software for the Fire Department to ImageTrend for \$3,075.00 setup, \$1,530.16 per live months through 12/31/2022 & then \$18,362.00 on 01/01/2023 was presented. Fire Operations Chief Strickland and City Attorney Stites gave details and answered questions. Commissioner Butler moved to approve the request to change software for the Fire Department to ImageTrend for \$3,075.00 setup, \$1,530.16 per live months through 12/31/2022 & then \$18,362.00 on 01/01/2023, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

June 21, 2022

The request by the Fire Department to donate old SCBA air packs & cylinders to Ottawa County Rural Fire District #4 was presented. Fire Operations Chief Strickland, City Attorney Stites, and City Manager Dinkel gave details and answered questions. Commissioner Bea moved to approve the request by the Fire Department to donate old SCBA air packs & cylinders to Ottawa County Rural Fire District #4, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

The request by the Fire Department to Purchase 52 sets of bunker gear for \$201,763.12 plus shipping & handling with ARPA funds was presented. Fire Operations Chief Strickland gave details and answered questions. Commissioner Larson moved to approve the request by the Fire Department to Purchase 52 sets of bunker gear for \$201,763.12 plus shipping & handling with ARPA funds, seconded by Commissioner Butler. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3007, declaring the structures at 126 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3007, declaring the structures at 126 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Butler. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3008, declaring the structures at 211 East 13th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3008, declaring the structures at 211 East 13th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3009, declaring the structures at 215 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3009, declaring the structures at 215 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

June 21, 2022

Resolution No. R-3010, declaring the structures at 226 West 17th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3010, declaring the structures at 226 West 17th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3011, declaring the garage at 408 West 7th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3011, declaring the garage at 408 West 7th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3012, declaring the single-family dwelling at 408 West 7th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3012, declaring the single-family dwelling at 408 West 7th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Butler. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3013, declaring the structures at 823 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Landes moved to approve Resolution No. R-3013, declaring the structures at 823 West 12th Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3014, declaring the structures at 1024 South Washington Street as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Butler moved to approve Resolution No. R-3014, declaring the structures at 1024 South Washington Street as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property

June 21, 2022

owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Landes. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Resolution No. R-3015, declaring the structures at 1042 Grant Avenue as an unsafe and/or dangerous structure unfit for human use or habitation was presented. Assistant Codes Administrator Ames Howard gave details and answered questions. Commissioner Butler moved to approve Resolution No. R-3015, declaring the structures at 1042 Grant Avenue as an unsafe and/or dangerous structure unfit for human use or habitation allotting the property owner until September 1, 2022 to repair or remove the structure, seconded by Commissioner Landes. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

Change Order #1 in the amount of \$44,247.85 to Smoky Hill, LLC for the Stream Bank Mediation was presented. Public Works Director Ibarra gave details and answered questions. Commissioner Landes moved to approve Change Order #1 in the amount of \$44,247.85 to Smoky Hill, LLC for the Stream Bank Mediation, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

EXECUTIVE SESSION

Executive Session for Attorney Client Privilege for Preliminary Discussion of the Acquisition of Real Property was held. Commissioner Landes moved that the Commission recess for an executive session for 5 minutes at 8:12 p.m. to include the City Manager, City Attorney, and City Public Works Director. The justification for the executive session is to have a preliminary discussion of the acquisition of real property and is provided by KSA 75-4319(b)(6). The open meeting is to resume in this room at 8:17 p.m., seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried. Commissioner Landes moved to return from the Executive Session for Attorney Client Privilege for Preliminary Discussion of the Acquisition of Real Property where no actions were taken or decisions made, seconded by Commissioner Larson. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

MAYOR, COMMISSIONER & STAFF COMMENTS

Mayor, Commissioners and Staff provided reports on Committees and Community Events.

ADJOURNMENT

Commissioner Landes moved, seconded by Commissioner Larson to adjourn at 8:31 p.m. Ayes: Underhill, Landes, Butler, Larson, and Bea. Nays: None. Motion carried.

APPROVED AND ACCEPTED THIS 5TH DAY OF JULY AS THE OFFICIAL COPY OF THE JUNCTION CITY COMMISSION MINUTES FOR JUNE 21ST, 2022.

Tammy Melton, City Clerk

Jeff Underhill, Mayor

June 21, 2022

City of Junction City

City Commission

Agenda Memo

June 29, 2022

From: Fire Chief Jason Lankas
To: Allen Dinkel, City Manager and City Commissioners
Subject: **Request for approval to apply for the Firehouse Subs Foundation Grant**

Objective: To apply for the Firehouse Subs Foundation Grant to supply the Fire Department with Special Operations Equipment.

Explanation of Issue: JCFD is in need to replace thermal imaging cameras on all JCFD apparatus. The current cameras we have were purchased in November of 2014. By FEMA standards this equipment is considered a short lifecycle, which means that its life cycle is (5-7) years. Thermal Imaging Cameras (TIC'S) are vital to Firefighter Safety in visibility and heated atmospheres. In zero visibility this device has clear image of firefighters as well as heated areas, for fire attack. At this time our cameras have exhausted their age limit and are no longer NFPA 1810 compliant and must be replaced. The software is no longer able to upgrade as well. JCFD is working on getting our current life safety equipment on a rotation schedule.

The JCFD would be applying for the 2022 4th quarter Firehouse Subs Foundation Grant. We are asking to replace 8 Thermal Imagining Cameras estimated to cost \$23,796.00. This grant is a **100% No Matching Grant** that is provided by the Firehouse Subs Foundation.

Budget Impact: The Firehouse Subs Foundation Grant does not require any cost matching funds from the Fire Department budget. No budget impacts

Staff Recommendation: Staff recommends approving the request to apply for the 2022 4th quarter Firehouse Subs Foundation Grant.

Suggested Motion: I move to approve the request to apply for the 2022 4th quarter Firehouse Subs Foundation Grant.

Alternatives: It appears that the City Commission has the following alternatives concerning the issues at hand. The Commission may:

1. Deny the request
2. Table the request
3. Modify the request

Enclosures: None

Agenda Memo

07-05-2022

From: Dorothy Bramlage Public Library
To: Governing Body
Subject: **Alcohol sale at Spin City for event**

Objective: To allow the sale of alcoholic beverages by a licensed vendor at Triple Trivia Night event on 7/14/22 at Spin City

Explanation of Issue: Triple Trivia Night is a fundraising event for the library building project and will be held at Spin City. Both food and drink will be available including the sale of alcoholic beverages by a licensed vendor.

Budget Impact: None

Recommendation:

Enclosures:

City of Junction City

City Commission

Agenda Memo

July 5, 2022

From: Ames Howard, Assistant Codes Administrator
To: Allen Dinkel, City Manager
Subject: Special Event Permit – Junction City Oktoberfest 2022

Objective: The consideration and approval of the Junction City Oktoberfest Special Event Permit application for September 30, 2022 and October 1, 2022.

Explanation of Issue: The Building and Codes Department has received a Special Event Permit application for Junction City Oktoberfest 2022. This event will be on September 30, 2022 from 4:00 pm – 11:30 pm and October 1, 2022 from 9:00 am – 11:00 pm. The event will be set up on Washington Street, starting at 6th Street extending to 9th Street; 7th and 8th Streets from Washington Street to include alleys. This event will include food and craft vendors, music, entertainment, competitions, Volksmarch, Schutzenfest, Biergarten, and Bavarian food and drink.

Budget Impact: This event is a Type 5 Special Event. The fee for a Type 5 Special Event is \$150.00.

Alternatives:

1. Approve, Disapprove, Modify, Table

Recommendation: Staff recommends a motion to approve the Junction City Oktoberfest Special Event Permit application for September 30, 2022 and October 1, 2022.

Enclosures: Special Event Permit Application and Event Drawing

SPECIAL EVENT PERMIT APPLICATION

This application must be filed at the office of the Code Administrator.

AN INCOMPLETE APPLICATION WILL NOT BE ACCEPTED OR PROCESSED.

Applicant Name: Justin Hoover
Address: 604 N. Spring Valley Rd J.C., KS 66441
Email Address: justin@gearyrehab.com
Phone Numbers: Home: 785-761-5624 Office: 785-238-3747
Cellular: 785-761-5624 Fax: 785-238-5514

Alternate Applicant Name: _____
Address: _____
Email Address: _____
Phone Numbers: Home: _____ Office: _____
Cellular: _____ Fax: _____

Organization Name: Junction City Oktoberfest
Address: 104 S. Washington Junction City, KS 66441
Phone Numbers: Office: 785-238-3747 Fax: 785-238-5514

Event On-Site Contact Person: Justin Hoover
Phone Numbers: Home: 785-761-5624 Office: 785-238-3747
Cellular: 785-761-5624

(Use separate sheet if necessary for names of additional applicants/organizations.)

Event Name: Junction City Oktoberfest
Event Location: Downtown Junction City on Washington St from 6th to 9th, 7th St + 8th St from Wash to Alleys
Event Date(s) and Time(s): Sept 30, 2022 4:00 pm to 11:30 pm
Oct 1, 2022 9:00 AM to 11:00 pm
Estimated Number of Attendees: 10,000

Event Description: Junction City Oktoberfest is a family event with food + craft vendors, music, entertainment and fun competitions. There is also a Volksmarch Saturday A.M. and a Schutzenfest. There are multiple activities for children and adults and of course the Biergarten and Bavarian food + drink.
(Use additional paper if necessary.)

Additional Required Documents:

- ☐ Detailed Site Plan, drawn to scale, showing the layout and uses to be established at the location for the Special Event. The site plan shall address all uses and supporting amenities proposed, including but not limited to required parking, access points, signage, sanitation facilities, and all other relevant materials.
- ☐ Written authorization from the property owner, naming the agent, and that the property owner is aware and approves of the requested Special Event Permit.

I (We) realize that this application cannot be processed unless it is completely filled in; is accompanied by a detailed site plan as required by City Code; and is accompanied by the appropriate fee.

Justin Hoover
(Applicant Name - Printed)

Justin Hoover
Applicant Signature

(Applicant Name - Printed)

Applicant Signature

OFFICE USE ONLY:

This application was received at the office of the Code Administrator at _____ (AM) (PM) on the _____ day of _____, 20____. This application has been checked and found to be complete and accompanied by the required documents and the appropriate fee of \$_____.

☐ Approved ☐ Disapproved

Name

Title

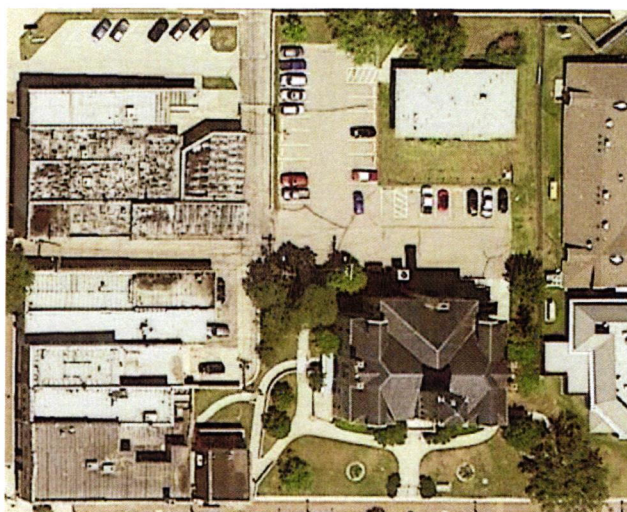
Code Administrator

Date

9TH STREET



Contest Area



8TH STREET

Zip Line



Vendors



Main Tent

Contest Area

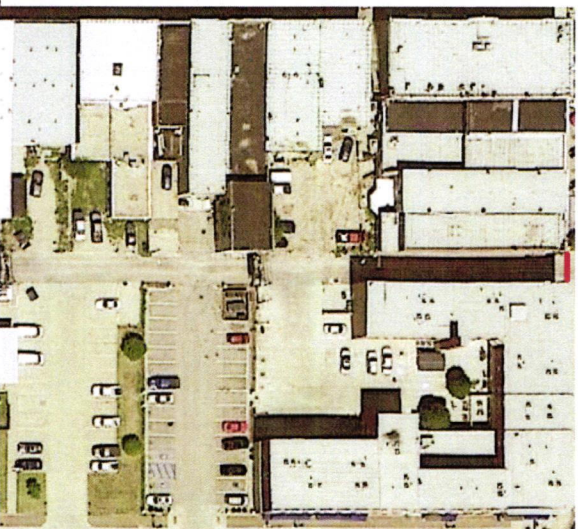
Main Tent And Stage

Carnival Ride

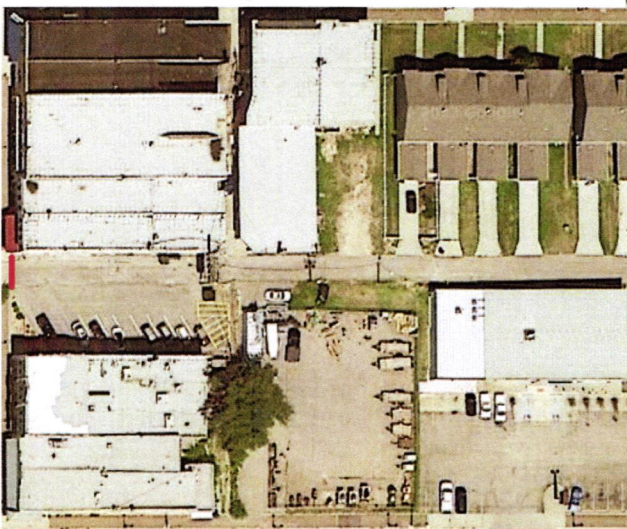
WASHINGTON ST

7TH STREET

Kids Zone



Load Unload



6TH STREET



Portapotties



Road Blocks

JC Oktoberfest 2022

Agenda Memo

07-05-2022

From: Live Well Geary County
To: Governing Body
Subject: Receive presentation on the Geary County Food System Plan

Objective: To share the community-driven Geary County Food System Plan and receive any questions or clarifications from the Commission.

Explanation of Issue: In 2021, Live Well Geary County received funding from Blue Cross Blue Shield of Kansas *Pathways to a Healthy Kansas Grant* to conduct a food system plan for the county. Live Well hired New Venture Advisors (NVA) consultants to provide food system guidance and strategic direction to support the Food Plan Steering Committee.

Like many adopted community plans, food system plans are long-range planning documents. A food system plan lays out a community's vision for what it wants its food system to be and how it will accomplish that growth or change.

Throughout 2021-2022, hundreds of Geary County residents engaged with the planning process through surveys, events, and community roundtable discussions. They shared their vision for a vibrant, healthy, local food system in Geary county.

The plan that follows is a reflection of the rich input we received from community members. The plan's goals and objectives were prioritized by the community in order of urgency and need, therefore, the plan is ready to be utilized by the Live Well, the Commission, and community partners to advance the vision.

Budget Impact: None.

Recommendation: Receive report. Consider the plan for adoption at a future meeting.

Enclosures:

- Geary County Food System Plan
- Geary County Food System Assessment Reported *(already presented to the Commission in the fall of 2021, but included here for reference)*
- Presentation (powerpoint) of the Plan to the City Commission

GEARY COUNTY FOOD SYSTEM PLAN



ACKNOWLEDGMENTS

The Geary County Food System Plan was created from the energy and passion of many members in our community. Particular thanks are extended to the Live Well Geary County (LWGC) Food Policy Council, who initiated this planning process; to the Food System Plan Steering Committee, who provided input throughout; and to Blue Cross Blue Shield of Kansas Pathways to a Healthy Kansas implementation grant, which provided funding for the effort. New Venture Advisors consultants provided structure, facilitation, and strategic direction throughout the process.

GEARY COUNTY FOOD SYSTEM PLAN STEERING COMMITTEE MEMBERS

Susan Jagerson, Grant Coordinator, LWGC BCBSKS *Pathways to a Healthy Kansas*

Ann Katt, Kansas State University Research and Extension

Debbie Savage, Breaking Bread of Junction City

Deborah Johns, Geary County Food Pantry

Joseph Handlos, USD 475

Jakob Sheraden, Planning & Zoning, Geary County

Tammy Melton, City of Junction City

JUNCTION CITY COMMISSIONERS

Jeff Underhill, Mayor

Pat Landes, Vice Mayor

Matthew Bea, Commissioner

Nate Butler, Commissioner

Ronna Larson, Commissioner

GEARY COUNTY COMMISSIONERS

Trish Giordano, District 1 Commissioner

Alex Tyson, District 2 Commissioner

Keith Ascher, District 3 Commissioner

CONSULTANTS

Eileen Horn, New Venture Advisors, LLC, Project Manager

Caroline Myran, New Venture Advisors, LLC, Project Assistant

Local food system images in this document were provided by members of the LWGC Food Policy Council.

GEARY COUNTY FOOD SYSTEM PLAN



Food System Plan Project Background.....	4
What do we mean by “the local food system”?.....	5
What is a food system plan?.....	5
Why does Geary County need a food system plan?	6
Food System Planning Process	8
How to Read This Plan	11
Geary County Food Plan Overview.....	12
Goal 1: All residents have equal access to healthy, local food, and food insecurity is reduced	13
Objective 1: Reduce the cost of healthy, locally produced food	14
Objective 2: Strengthen the food assistance network in the county.....	14
Objective 3: Support residents’ ability to grow, hunt, and fish for their own food.....	15
Goal 2: Farmers, food entrepreneurs, and food chain workers thrive in our local economy.....	16
Objective 1: Support local food and farm businesses to increase the supply of healthy, locally produced foods	16
Objective 2: Build demand for locally produced agricultural products and facilitate markets for local producers and food businesses	16
Objective 3: Support small businesses and expand workforce development to foster food system entrepreneurship and a robust employment pipeline	16
Goal 3: All residents have equal opportunities for food and agricultural education.....	18
Objective 1: Support opportunities for education about cooking and healthy eating	19
Objective 2: Support educational opportunities for improving access to healthy food for all	19
Objective 3: Support opportunities for food production education	20
Objective 4: Support opportunities for food waste education.....	20
Goal 4: We build and design our communities to ensure that making the healthy choice is the easy choices	21
Objective 1: Invest in food system infrastructure that increases the availability of healthy, locally produced food.....	22
Objective 2: Reduce transportation barriers that limit access to healthy food.....	22
Objective 3: Increase access to healthy food retail	23
Objective 4: Support access to healthy food in public buildings and workplaces.....	23
Implementing the Geary County Food System Plan.....	24

FOOD SYSTEM PLAN PROJECT BACKGROUND

The Live Well Geary County (LWGC) Food Policy Council was established in 2016 to identify the opportunities and benefits as well as challenges of cultivating a successful, sustainable local food system. The council was established as an advisory body after community members identified high food insecurity and food waste as key issues plaguing the community.

To support the residents of Geary County, increase access to quality food, address hunger and food insecurity, influence policy and decision making, and ensure an environmentally sustainable and socially just food system, the council:

- Fosters city-community partnerships
- Convenes and engages diverse stakeholders to identify and propose innovative solutions to improve the local food system
- Provides guidance to the city on local food issues
- Serves as a platform for collaborative, coordinated action
- Increases access to healthy, affordable, local foods

Food Policy Council members are appointed by the Junction City Commission by recommendation from Live Well Geary County.

Just as in Geary County, communities across the country are recognizing the critical role that local government plays in shaping our food systems.

While communities have a long history of planning for infrastructure, transportation, land use, and housing, food has not typically been an area that local governments plan for.

But, as the COVID-19 pandemic has highlighted for many of us, when there are disruptions in the food system, local governments are often the entities called upon to address hunger and food insecurity, alleviate supply chain disruptions, and to support small businesses in the food system.

The LWGC Food Policy Council initiated the process of creating a food system plan for the region in 2021. With funding from Blue Cross Blue Shield's *Pathways to a Healthy Kansas* grant program, the LWGC Food Policy Council was able to hire New Venture Advisors (NVA) consultants to provide guidance and strategic direction throughout the process.





What do we mean by “the local food system”?

The “food system” is the process food follows as it moves from the farm to your table. This process includes farmers, manufacturers and processors, distributors, retailers, and all residents as consumers. It also includes the inputs and outputs of each step — right down to the food waste we generate.

For the purposes of this food system plan, when we say “local” food system, we’re referring to the food system in Geary County, Kansas. Clearly, we live in a global food system. Geary County farms export significant quantities of food, and we import what we can’t grow locally. This gives our residents access to a variety of foods from around the globe.

Developing our local food system is not a choice between 100 percent locally produced food or 100 percent imported food. It will always be a balance as we strive to provide healthy food for our population.

What is a food system plan?

A food system plan is defined by the American Planning Association as “A set of interconnected, forward-thinking activities that strengthen a community and regional food system through the creation and implementation of plans and policies.”

Like many community plans, food system plans are long-range planning documents. A food system plan lays out a community’s vision for what it wants its food system to be and how it will accomplish that growth or change. Food system planning at its best is a collaborative process that engages many stakeholders — farmers, retailers, consumers — with local government to strengthen their community’s food system together.

Bringing together food system stakeholders to focus on food system change can generate many positive benefits for communities. Well-designed food system plans can help communities

- » Foster profitable agriculture and food business
- » Support entrepreneurs in agriculture and food
- » Create new jobs and opportunities
- » Increase access to healthy, nutritious foods for all
- » Support skills in gardening and food preparation
- » Protect soil, water, and air quality
- » Reduce food waste
- » Celebrate diversity of food and agriculture in the community
- » Empower all to participate in the food system



Why does Geary County need a food system plan?

Junction City and Geary County are unique among Kansas communities. While many communities of similar size across the state have struggled to maintain population growth, Junction City has grown as a vibrant city. In recent years, Geary County has experienced rapid growth due to Fort Riley, its proximity to the I-70 corridor, access to natural resources and recreation amenities, and increasing racial and ethnic diversity.¹

Geary County also boasts a rich agriculture sector, with 60 percent of the county's total acreage in farmland. The 213 farm operations in the county are primarily engaged in row crop and cattle production, and in 2017 reported \$31.8 million in farm sales.² Given Geary County's location in the Flint Hills region, the majority of land within the county is used for cattle grazing, with production occurring in the floodplains and western upland areas.

Despite these assets, national data reveal some concerning trends in the county's food system:



Food insecurity is increasing, and residents lack access to healthy food sources:

- The 2021 projected overall food insecurity rate for Geary County is 15 percent³
- The 2021 projected food insecurity rate for children is 23.2 percent, one of the highest child food insecurity rates in the state⁴
- 34.1 percent of people in Geary County have low access to a store; this is a 9.4 percent increase from 2010 to 2015. This includes
 - » 16.1 percent of children
 - » 33.1 percent of seniors
 - » 11.8 percent of low-income people
 - » 47.30 percent of Black, Indigenous, People of Color (BIPOC)⁵
- Six of the eight census tracts (31,326 residents) in Geary County qualify as both low income and low access and low access to food (formerly referred to as "food deserts")⁶

¹"Junction City and Geary County 2017 Comprehensive Plan," May 2017, <https://www.gearycounty.org/DocumentCenter/View/130/Junction-CityGeary-County-2017-Comprehensive-Plan-PDF>.

²National Agricultural Statistics Service (NASS), U.S. Department of Agriculture (USDA), "County Profile, Geary County, Kansas," 2017 Census of Agriculture, last modified February 13, 2019, https://www.nass.usda.gov/Publications/AgCensus/2017/Online_Resources/County_Profiles/Kansas/cp20061.pdf.

³Feeding America, "State-by-State Resource: The Impact of Coronavirus on Food Insecurity," accessed April 15, 2022, feedingamericaaction.org/resources/state-by-state-resource-the-impact-of-coronavirus-on-food-insecurity/.

⁴Ibid.

⁵Economic Research Service (ERS), U.S. Department of Agriculture (USDA), Food Access Research Atlas, last updated March 14, 2022, <https://www.ers.usda.gov/data-products/food-access-research-atlas/>.

⁶Ibid



The local food economy in Geary County is underdeveloped. Significant opportunity exists to grow this sector of the economy to benefit farmers, food chain workers, and food entrepreneurs:

- The current local food system in Geary County has only one farmers market, one small meat processing facility, and three value-added producers; only 3 percent of farms currently sell direct-to-consumer⁷
- The county currently has a significant unmet demand for local foods in almost all food categories: dairy, fruits and vegetables, poultry, and eggs; in fact, of the 155,153 acres in agricultural production in the county, fewer than 10 acres are utilized for fruits and vegetable⁸
- The county's livestock producers could meet the local demand for meat if some of the supply was redirected to local markets;⁹ currently, almost all meat is sold out of the county
- There are no locally owned grocery stores in Geary County; grocery stores are all regional or national chains
- 74 producers qualify as new and beginning farmers according to the USDA definition, which represents an opportunity to grow the next generation of producers¹⁰
- In Geary County, 40 percent of consumer food dollars are spent on foods prepared away from home¹¹



Lack of access to healthy food and the preponderance of fast-food chains negatively impact community members' health:

- Estimates for expenditures per capita on fast food in Geary County are \$608/year¹²
- The number of fast-food restaurants increased by 13.04 percent between 2011 and 2016 (most recent data available)¹³
- 45 percent of residents consume fruit less than 1x per day, and 31 percent of residents consume vegetables less than 1x per day¹⁴
- 33 percent of adults are overweight or obese¹⁵

In addition, the COVID-19 pandemic highlighted the challenges that arise from a fragile food system – supply chain disruptions, shortages, increasing food insecurity, and so on. The pandemic opened our eyes to the fact that our current global food system can't always respond to rapidly changing local conditions.

To build a more resilient food system that can address these challenges will take careful planning and coordinated efforts between local government and community organizations.

⁷NASS, USDA, "County Profile, Geary County, Kansas."

⁸Ibid

⁹This estimate comes from the NVA MarketSizer tool, which can be accessed at www.newventureadvisors.net/tools/.

¹⁰NASS, USDA, "County Profile, Geary County, Kansas."

¹¹Economic Research Service (ERS), U.S. Department of Agriculture (USDA), "Food Away from Home," last updated February 4, 2022, <https://www.ers.usda.gov/topics/food-choices-health/food-consumption-demand/food-away-from-home.aspx>.

¹²ERS, USDA, Food Access Research Atlas.

¹³Economic Research Service (ERS), U.S. Department of Agriculture (USDA), Food Environment Atlas, last updated December 18, 2020, <https://www.ers.usda.gov/data-products/food-environment-atlas/>.

¹⁴Kansas Health Matters, County Dashboard, Geary County, Kansas, accessed April 15, 2022, <https://www.kansashealthmatters.org/index.php?module=indicators&controller=index&action=dashboard&id=83319366815456082&card=0&localeId=970>.

¹⁵Ibid



FOOD SYSTEM PLANNING PROCESS

More than a year of community engagement and effort led to the creation of the Geary County Food System Plan. A seven-member steering committee was formed to guide this process and engaged representatives from the city, county, and key stakeholder groups. The steering committee met monthly with consultants from NVA to provide strategic direction on the process and outcomes. The LWGC Food Policy Council also received regular project updates and provided feedback at key decision-making points in the process.

The steering committee first engaged NVA to update the [Geary County Food System Assessment](#). The assessment provided an overview of national data in key food system sectors—food production, consumption, food sector employment, food insecurity trends, and food waste. This assessment was completed in the fall of 2021 and shared with the steering committee and LWGC Food Policy Council.

The steering committee used the assessment and peer community food plans to draft eight potential goals for the Food System Master Plan. These draft goals were then shared with the community for refinement throughout the process:

1. Farmers, food entrepreneurs, and food chain workers thrive in our local economy
2. Our land-use decisions promote a strong and viable food system while stewarding the environment
3. We build and design our communities to ensure that making the healthy choice is the easy choice
4. All residents have equal access to healthy, local food, and food insecurity is reduced
5. All residents have equal opportunities for food and agricultural education (cooking, gardening, food safety)
6. Our community reduces food waste
7. Our food system partners work together to leverage investments and efficiently deliver services
8. Our community celebrates and supports the local food culture and heritage of our region

These draft goals provided the foundation for a community engagement process throughout the summer and fall of 2021. The goals of the community engagement process were to

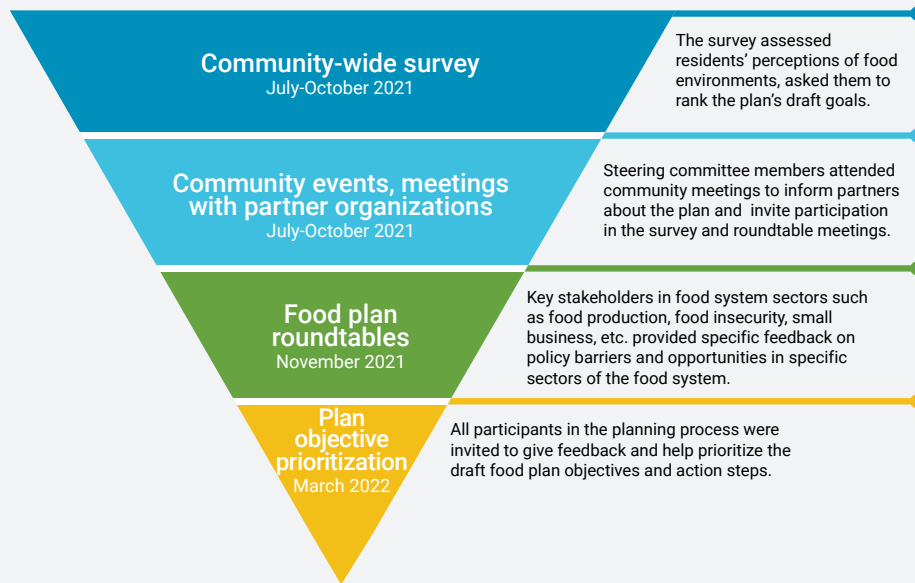
- **Gather feedback** from the community about their lived experiences in the food system
- **Learn about the challenges and barriers** community members experience when trying to access healthy foods
- **Connect with food system stakeholders** in a variety of sectors to discuss policy barriers and potential opportunities
- **Refine draft goals and objectives** through participant input

To achieve these goals, the steering committee and NVA consultants created a community engagement process that included the following elements:

- **A community-wide survey**, open from July to October 2021, gathered lived experience and insights from 290 respondents from Geary County. The survey was provided in both Spanish and English. Respondents were asked questions about their experiences in the food system and were asked to rank the initial eight goals drafted by the steering committee in terms of priorities for themselves and the community. Intentional effort was placed on engaging residents from often hard-to-reach communities and communities traditionally left out of government planning conversations.
- **Community meetings and events** throughout the process provided steering committee and Food Policy Council members the opportunity to engage with existing groups in the community and invite them to participate in the food system planning process. Steering committee members attended the Chamber Business Expo, the Konza Health Fair, multiple farmers market days, the food pantry, Breaking Bread, and others.
- **Food plan roundtable discussions and follow-up interviews** were conducted in a virtual format throughout November 2021. Key leaders from across the food system were invited to a discussion particular to their area of expertise and interest. Topics included local food production, the local food economy, addressing hunger and food insecurity, and natural resource stewardship. Thirty key stakeholders participated in these conversations and shared their perceptions of policy barriers and opportunities in each food system sector.
- **The plan objective prioritization** step included a survey emailed to all process participants who had engaged in the planning process. The survey shared the plan draft objectives with participants and asked them to prioritize what objectives were the most important for the community to pursue first.



Community Engagement



The steering committee and NVA team analyzed and synthesized the data from these community engagement components and used them to shape draft food plan elements. These potential goals, objectives, and action steps were then reviewed and discussed over multiple meetings with the steering committee members, and where external expertise was needed, steering committee members sought that out.

In particular, the steering committee focused on the following questions to guide their decisions about which recommendations made it in the final plan:

- **NEED:** Does this address an existing community need or barrier?
- **COMMUNITY INTEREST:** Have we heard about this topic from the community, and do we have partners to work with?
- **IMPACT:** Does best practice suggest that this will help us meet our goal?
- **FEASIBILITY:** Can we actually get this done?
- **FUNDING:** Are there resources to support this work?

The plan that follows is a reflection of the rich input we received from community members and food system stakeholders, refined over months of discussion and reflection.

HOW TO READ THIS PLAN

The sections that follow provide recommendations to guide and foster the development of the local food system in Geary County. The timeline for the plan is 10 years, recognizing that some actions may be able to be implemented immediately, while others will take additional development.

The action steps are focused on the local governments of Geary County and Junction City. The specific goals, objectives, and action steps chosen for this plan represent the areas of the food system where local government policies can have the biggest impact. However, community support and collaboration will be needed to achieve the promise of this food system plan.

The plan is organized from broad goals to specific action steps:

Goals are general statements of desired outcomes for our community. These represent a future vision for the food system in Geary County.

Objectives are more specific, measurable strategies to guide local work to reach each goal. Each goal has multiple objectives that support it. The objectives in the plan were prioritized during the community engagement process and therefore reflect the community's priorities for immediate action.

Action Steps are the specific policies, programs, and initiatives that will help Geary County meet the goals and objectives.



Geary County Food Plan Overview

GOAL 1

All residents have equal access to healthy, local food, and food insecurity is reduced (14 actions)

Reduce the cost of healthy, locally produced food

Strengthen the food assistance network in the county

Support residents' ability to grow, hunt, and fish for their own food

GOAL 2

Farmers, food entrepreneurs, and food chain workers thrive in our local economy (15 actions)

Support local food and farm businesses to increase the *supply* of healthy, locally produced foods

Build *demand* for locally produced agricultural products and facilitate markets for local producers and food businesses

Support small businesses and expand workforce development to foster food system entrepreneurship and a robust employment pipeline

GOAL 3

All residents have equal opportunities for food and agricultural education (11 actions)

Support opportunities for education about cooking and healthy eating

Support opportunities for improving access to healthy food for all

Support opportunities for food production education

Support opportunities for food waste education

GOAL 4

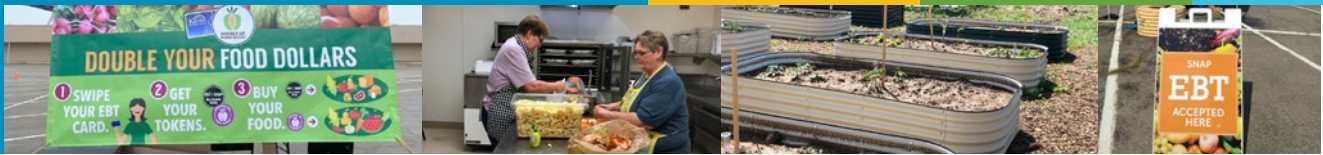
We build and design our communities to ensure that making the healthy choice is the easy choice (17 actions)

Invest in food system infrastructure that increases the availability of healthy, locally produced food

Reduce transportation barriers that limit access to healthy food

Increase access to healthy food retail

Support access to healthy food in public buildings and workplaces



GOAL 1: ALL RESIDENTS HAVE EQUAL ACCESS TO HEALTHY, LOCAL FOOD, AND FOOD INSECURITY IS REDUCED

This goal was the highest-ranking goal in the community food plan survey. Out of 290 survey respondents, 66 percent chose “All residents have equal access to healthy, local food, and food insecurity is reduced” as a top goal for Geary County’s food system. The need to reduce food insecurity and improve access to healthy local food was a key concern voiced throughout the community engagement process.

The community-wide food plan survey revealed evidence of food insecurity in the county:

- 37 percent of respondents reported being worried that food would run out, and 18 percent reported that food actually did run out and they did not have the money to buy more
- 59 percent of respondents who reported worrying about food running out also reported that the pandemic made it more difficult to buy food
- The top reason respondents didn’t have the food they wanted was because they didn’t have enough money for food (41%)

Participants in roundtable discussions on the topic of food access and food insecurity shared their thoughts on the challenges and opportunities that exist. The key themes that surfaced were as follows:

- Lack of access to food is both geographic and financial:
 - » Financial: The high (and ever-increasing) cost of food is a barrier to healthy eating
 - » Geographic: Low-income residents with low access to food face transportation barriers, including lack of reliable access to

transportation, the cost of transportation, and bag limits on the bus system (addressed in goal 4)

- The preponderance of fast-food outlets and stores without produce (i.e., dollar stores, convenience stores) compete with and limit access to healthy food (addressed in goal 4)
- Geary County and cities within the county can play a role in supporting the food assistance network, ensuring that community members can access the healthy food they need
- Self-provisioning (i.e., gardening, hunting, and fishing) are opportunities to increase food security in the community; Geary County and the cities within the county can support these activities as well

As the local governments of Geary County and Junction City are the audience for the action steps, the objectives and action steps listed below are focused on the areas where local government can have the most impact.



Objective 1

Reduce the cost of healthy, locally produced food

Action Steps:

1. Advocate for the elimination of the state sales tax on food (6.5% state portion), which would save a family of four an average of \$500 or more on their grocery bill every year
 2. Support access to public food assistance programs like SNAP and WIC through marketing and promotion
 3. Partner with the State of Kansas Department for Children and Families to encourage online application for public assistance programs, including SNAP and WIC
 4. Promote the use of SNAP, Senior Farmers Market Nutrition Program, and Double Up Food Bucks at area farmers markets
 5. Encourage the state to offer the WIC Farmers Market Nutrition Program coupons, which WIC participants can redeem at area farmers markets for fresh produce
- b. Provide grants to food assistance partners to purchase food directly from local suppliers—local farms, local dairies, local grocery stores, and so on
 - c. Support grant funding applications to private foundations and other funders by writing letters of support for food access partners
2. Collaborate with the Kansas Department of Agriculture's rollout of the Local Food Purchase Cooperative Assistance Program (LFPA) to encourage Geary County growers to sell directly to the program, which then distributes locally produced foods to area pantries
 3. Work with local restaurants and caterers to encourage food recovery practices to supply safe, nourishing food to families in need



Objective 2

Strengthen the food assistance network in the county

Action Steps:

1. Provide local government funding for the community food pantry network and communal meals programs
 - a. Consider utilizing American Rescue Plan Act of 2021 (ARPA) funding to invest in infrastructure that supports food assistance programs. (i.e., funds to support pantry redesign to facilitate client choice, more efficient distribution of food, and food storage)



Objective 3

Support residents' ability to grow, hunt, and fish for their own food

Action Steps:

1. Identify publicly owned property that can be leased to residents for food production (i.e., in parks, vacant lots, etc.)
2. Support the existing 12th Street Community Garden:
 - a. Increase marketing and promotion to encourage participation
 - b. Utilize part-time Parks and Recreation staff to support garden maintenance activities
 - c. Utilize Geary County Extension staff expertise to offer gardening workshops at the community garden
3. Research the feasibility of offering an irrigation-only reduced water rate for home gardeners and urban farmers

4. Promote the Kansas Department of Wildlife and Parks (KDWP) opportunities for hunting and fishing activities in Geary County
5. Promote the KDWP partnership with Kansas Hunters Feeding the Hungry, which pay for the processing of deer donated by local hunters to be distributed at area food pantries

Food insecurity

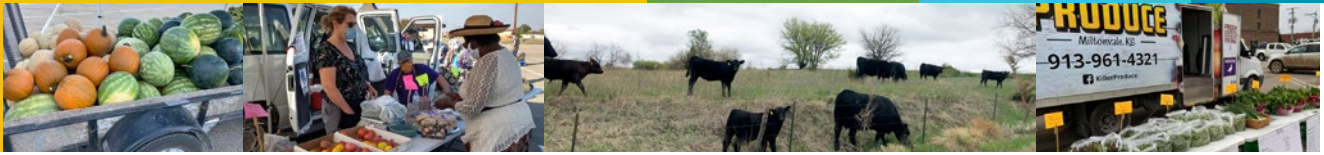
A household-level economic and social condition of limited or uncertain access to adequate food.

Hunger

An individual-level physiological condition that may result from food insecurity.

Low-income and low-access tract measured at 1 mile and 10 miles: (formerly referred to as a "food desert")

A low-income tract with at least 500 people, or 33 percent of the population, living more than 1 mile (urban areas) or more than 10 miles (rural areas) from the nearest supermarket, supercenter, or large grocery store.



GOAL 2: FARMERS, FOOD ENTREPRENEURS, AND FOOD CHAIN WORKERS THRIVE IN OUR LOCAL ECONOMY

In the community-wide food plan survey, this goal was the second most highly ranked, with 53 percent of respondents prioritizing “Farmers, food entrepreneurs, and food chain workers thrive in our local economy.” The need to grow the Geary County local food economy (and the potential benefits of doing so) were key themes we heard throughout the community engagement process.

Participants in community roundtable discussions on the topic of the local food economy shared their thoughts on the challenges and opportunities that exist. The key themes that surfaced were as follows:

- The preponderance of national retail chains in both grocery and fast food makes it difficult to influence food offerings at these outlets, as decision-making for these businesses is not local
- Labor shortages persist throughout food system businesses
- There is a need to build demand for local foods, and local governments can play a role through marketing and promotion of local food businesses and events
- Local governments can also use their purchasing power to prioritize the purchase of locally grown and manufactured foods
- Job training and entrepreneurship support is needed to support food system businesses—both through educational offerings and economic development incentives (also addressed in goal 3)
- Infrastructure is needed to support increasing the supply of local food—i.e. incubator kitchens and farmers markets (addressed in goal 4)



As the local governments of Geary County and Junction City are the audience for the action steps, the objectives and action steps listed below are focused on the areas where local government can have the most impact.

Objective 1

Support local food and farm businesses to increase the *supply* of healthy, locally produced foods

Action Steps:

1. Support recruitment of local food and farm businesses to sell at the farmers market
2. Explore current ordinances that impact food trucks to remove any potential policy barriers that inhibit the growth of this sector

Objective 2

Build *demand* for locally produced agricultural products and facilitate markets for local producers and food businesses

Action Steps:

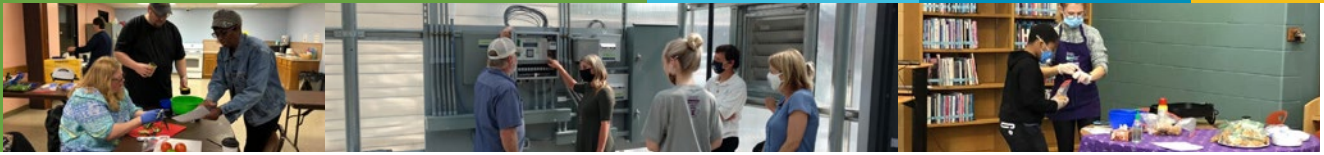
1. Utilize tourism dollars (i.e., revenues generated from the “bed tax”) to market local food offerings and events
2. Partner with downtown Junction City efforts to facilitate outdoor dining, events, and promotions that highlight local food vendors and outlets
3. Partner with the Convention and Visitors Bureau and the Chamber of Commerce to launch a “buy local” marketing campaign that highlights the local food and farm businesses in the community; consider partnering with neighboring Riley County to highlight regional producers and vendors
4. Develop a local food purchasing policy that encourages city and county departments to purchase food directly from local food and farm businesses:
 - a. First, conduct an assessment of current food purchasing practices to identify what events and activities occur throughout the year that local governments are purchasing food for
 - b. Then, develop an achievable percentage target of food that local governments should aim to purchase locally
5. Partner with school district(s) and other institutional purchasers (i.e., Geary Community Hospital) to encourage them to adopt local food purchasing policies as well; encourage utilization of locally produced meat within these institutions

Objective 3

Support small businesses and expand workforce development to foster food system entrepreneurship and a robust employment pipeline

Action Steps:

1. Leverage small business grant and loan programs to support food system businesses
2. Explore food system labor shortages and identify recruitment opportunities for food system jobs
3. Partner with Junction City main street efforts to support small business education programs, experience-based food initiatives, and so on
4. Partner with Kansas State University (KSU) and Cloud County Community College to promote job training programs in culinary arts and hospitality management, and link graduates with Geary County businesses
5. Support home-based cottage businesses to expand and scale up; partner with Fort Riley’s military spouse groups that have food-based businesses
6. Create a retailer recruiter position at the Junction City Geary County Economic Development Commission (EDC) who can focus on food business recruitment and retention
7. Create a spot on the Live Well Geary County Food Policy Council for an economic development representative and increase small business participation in the council



GOAL 3: ALL RESIDENTS HAVE EQUAL OPPORTUNITIES FOR FOOD AND AGRICULTURAL EDUCATION

In the community-wide food plan survey, this goal was the third most highly ranked, with 37 percent of respondents prioritizing “All residents have equal opportunities for food and agricultural education.”

Results from the community food plan survey and feedback from the community roundtables signal a high interest in food system education, especially in the areas of food production, cooking/healthy eating, food access, and food waste.

- Across three different survey questions, respondents consistently said they are interested in learning how to cook, how to eat more healthy foods, and how to grow/hunt/fish for their own food:
 - » 40 percent of survey respondents were interested in learning how to cook
 - » Out of 274 respondents, 133 said they would like to learn more about how to eat healthier
 - » 39 percent of respondents would like to learn more about how to grow/hunt/fish for their own food and regulations about these activities
- Most residents do not compost at home, but 145 out of 269 reported being willing to participate in a composting program; however, most would not pay for this service and those that said they would pay were only willing to pay less than \$10 per month
- In terms of food education and news, most Geary residents report getting their information from social media (57%) and from friends and family (42%); online news and TV were the next top sources, and only 18 percent of respondents said they get their food information from their doctor. Across all food plan community roundtable discussions, community food system education was a consistently mentioned need. In particular, roundtable participants were interested in
- In terms of food education and news, most Geary residents report getting their information from social media (57%) and from friends and family (42%); online news and TV were the next top sources, and only 18 percent of respondents said they get their food information from their doctor



Across all food plan community roundtable discussions, community food system education was a consistently mentioned need. In particular, roundtable participants were interested in

- Collaborating with food producers at all scales to promote soil—and water-conserving agricultural practices
- Educating producers to reduce pesticide and herbicide usage on farms to lessen the impacts of runoff on the Milford Lake ecosystem
- Increasing opportunities for educational programs to help beginning gardeners develop skills
- Reducing the SNAP “gap” (the gap between the number of individuals eligible for food assistance programs and those that actually enroll) through expanded education and outreach efforts
- Educating food retail businesses (i.e., grocery stores and restaurants) about the opportunity to donate food that would otherwise be wasted to food pantries
- Providing community education on food waste and at-home composting
- Supporting agritourism opportunities for families in urban areas to experience agricultural production and rural landscapes

As the local governments of Geary County and Junction City are the audience for the action steps, the objectives and action steps listed below are focused on the areas where local government can have the most impact. The leadership of the local governments within Geary County can play a key role in educating their residents about food system topics and can partner with community organizations to achieve this goal.



Objective 1

Support opportunities for education about cooking and healthy eating

Action Steps:

1. Increase funding for SNAP education programs in Geary County to ensure all families receiving food assistance can access nutrition education
2. Promote and market food and nutrition programs facilitated by community organizations (i.e., Live Well Geary County, KSU Extension-Geary County, etc.)

Objective 2

Support educational opportunities for improving access to healthy food for all

Action Steps:

1. Work with pantry operators, grocery stores, and food retailers to identify opportunities to increase fresh food donations from retailers to food insecure residents
2. Partner with the Kansas Department for Children and Families to promote the availability of SNAP and WIC food assistance programs; aim to increase the percentage of eligible individuals who enroll in these programs

3. Promote the Double Up Food Bucks program at the Geary Community Farmers Market—Double Up Food Bucks provides a dollar-for-dollar match on SNAP benefits spent at the market, which doubles the spending power of low-income shoppers

Objective 3

Support opportunities for food production education

Action Steps:

1. Encourage school districts and early childhood education centers to launch farm-to-school programs within their lunchrooms and classrooms
2. Provide a letter of support to the school district to apply for USDA Farm to School and other grant opportunities
3. Promote partnerships with Junction City High School's vocational agriculture program to promote agricultural job opportunities for youth
4. Continue to support KSU Research and Extension's food production outreach programs, including rebuilding the Master Gardener program within Geary County
5. Continue to support the conservation district and encourage additional education programming for Geary County producers on soil- and water-conserving agricultural practices
6. Review current county policies related to agritourism to ensure policy barriers don't prohibit these activities and encourage agritourism activities that support local residents' awareness of and knowledge of Kansas agriculture
7. Provide education and a map of specialty crop growers in the county to avoid drift and crop damage when Geary County Public Works sells volatile chemicals to landowners for noxious weed control



Objective 4

Support opportunities for food waste education

Action Steps:

1. Partner with KSU's Pollution Prevention Institute to conduct a food waste audit of city and county food operations (a food waste audit helps an organization identify the primary components of their waste stream so they can identify how best to divert that waste from the landfill through recycling or composting activities)
2. Encourage community partners to conduct food waste audits
3. Encourage KSU Research and Extension to offer home-scale food waste composting classes; consider subsidizing the cost of backyard composters for class attendees
4. Conduct a feasibility study to inform community leaders about the possibility of a commercial food waste program



GOAL 4: WE BUILD AND DESIGN OUR COMMUNITIES TO ENSURE THAT MAKING THE HEALTHY CHOICE IS THE EASY CHOICE

This goal was the fourth highest-ranking goal in the community food plan survey, as 34 percent of survey respondents chose “We build and design our communities to ensure that making the healthy choice is the easy choice” as a top goal for Geary County’s food system.

This goal addresses both the infrastructure that supports a strong local food system and the community design elements that make it easier to make healthy eating choices in Geary County.

The need to make it easier for residents to choose healthy local food is supported by the results of the community food plan survey and roundtable discussions.

- The community-wide food plan survey revealed that
 - » 14 percent of respondents report living beyond ten miles from a grocery store, which puts them in a “low supermarket access” category according to the USDA
 - » Most residents use a personal vehicle to access food but about one-third of respondents have challenges driving to the store (i.e., not having enough money to buy gas or complete needed car repairs)
 - » Additionally, almost three-fourths of respondents report not being able to find healthy food options at work
- Participants in community roundtable discussions shared their thoughts on the challenges and opportunities that exist. The key themes that surfaced in those discussions were as follows:
- The preponderance of fast-food outlets and stores

without produce (i.e., dollar stores, convenience stores) compete with and limit access to healthy food

- » There is a need to attract full-service grocery stores with healthy food options to the county’s low-income, low-access census tracts
- » Residents face transportation barriers when trying to access food, including lack of reliable access to transportation, the cost of transportation, and bag limits on the bus system
- » Infrastructure is needed to support increasing the supply of local food (i.e. commercial incubator kitchens and farmers markets)
- » While residents expressed the ability to find healthy food at school, at restaurants, and in grocery stores, there is a significant lack of healthy food options in workplaces

As the local governments of Geary County and Junction City are the audience for the action steps, the objectives and action steps listed below are focused on the areas where local government can have the most impact.



Objective 1

Invest in food system infrastructure that increases the availability of healthy, locally produced food

Action Steps:

1. Support the creation of a community commercial kitchen available for rent by entrepreneurs and community organizations
 - a. Conduct a feasibility study to identify the potential for a commercial kitchen in Geary County; include the identification of publicly owned buildings that could be converted to commercial kitchen space
 - b. Consider subsidizing the cost of commercial kitchen space rentals to encourage entrepreneurs and small businesses to utilize the facility
2. Strengthen the farmers market—invest in signage, promotion and in-kind support from local government departments
3. Partner with neighboring county efforts (i.e., Riley County) to explore the potential for a “food hub” that would assist local producers with aggregation and distribution of their products

Objective 2

Reduce transportation barriers that limit access to healthy food

Action Steps:

1. Fully fund the aTa Bus system to ensure that residents can utilize public transportation to access grocery stores and food retail outlets
2. Work with aTa Bus to
 - a. Eliminate the bag limit policy on buses, which restricts residents’ ability to utilize public transportation for grocery shopping
 - b. Review bus routes and schedules to ensure that bus service is available for food-insecure residents to access pantry locations and communal meals
 - c. Offer free rides to the farmers market, and market this opportunity to residents of low-income neighborhoods lacking access to food
3. Design streets and public rights-of-way to include safe sidewalk connections between neighborhoods and food access points (pantries, farmers markets, grocery stores, etc.)
4. Collaborate with community partners and pantry operators to explore the feasibility of mobile food pantry operations



Objective 3

Increase access to healthy food retail

Action Steps:

1. Assess the policy barriers that may prevent grocery stores from locating in low-income, low-access census tracts (this could include local zoning, building regulations, parking requirements, and other development standards)
2. Consider developing economic development incentives to attract grocery stores to low-income, low-access census tracts in the county
3. Consider policies that restrict the proliferation of dollar stores and convenience stores in low-income, low-access neighborhoods
4. Consider a policy that would require any new food retail outlet wanting to locate in the county (including dollar stores and convenience stores) to stock at least 10 percent of their square footage with fresh food items—produce, dairy, and so on

Objective 4

Support access to healthy food in public buildings and workplaces

Action Steps:

1. Pass a healthy vending policy in city and county buildings to ensure that a percentage of vending options are healthy
2. Launch a CSA (Community Supported Agriculture) share program for city and county employees as part of workplace wellness initiatives (a CSA program provides a weekly share of locally grown produce from a nearby farm)
3. Partner with Work Well Kansas to encourage employers to pass internal policies that outline healthy food guidelines for meetings and events
4. Encourage school districts within the county to continue to invest in farm-to-school and school gardening initiatives and programs
5. Encourage Geary Community Hospital and the Konza Prairie Community Health Center to continue to promote healthy food options with their patients and staff



IMPLEMENTING THE GEARY COUNTY FOOD SYSTEM PLAN

The Geary County Food System Plan will serve as a guiding document for Junction City and Geary County for the next ten years (2022–32). It will help guide community policies and programs that will build a more resilient food system in the region. Although the audience for this plan is the elected officials of Junction City and Geary County, it will take a broad coalition of partners to achieve the plan’s recommendations. A variety of partners will need to be involved—from nonprofit organizations, agencies, and businesses—to help see the plan to fruition.

The LWGC Food Policy Council will spearhead implementation of the Geary County Food System Plan. The Food Policy Council will

- Collaborate with elected officials to create project timelines for the plan action steps
- Identify potential funding sources to support implementation of action steps
- Invite community partners to collaborate on plan implementation
- Monitor and evaluate progress toward plan objectives over time
- Communicate with project partners and community members about progress made over time

Join us!

The LWGC Food Policy Council meetings are open to the public. Come join us at our monthly meeting and share your ideas about the Food System Plan. Also, we are always looking for new members to join the council and serve as advisors to the city and county.

Connect with us!

Website

livewellgearycounty.org/food-policy-council

Facebook

facebook.com/livewellGC

Email

livewellgearycounty@gmail.com



GEARY COUNTY FOOD SYSTEM ASSESSMENT

August 2021

This report offers a glimpse of the current food system in Geary County, Kansas, and is an update to the 2017 Community Food System Assessment. The food system includes how we produce, buy, eat, and dispose of food in Geary County. These findings will be used to inform the Geary County Food System Plan, which will provide a road map for local actions and policy changes.

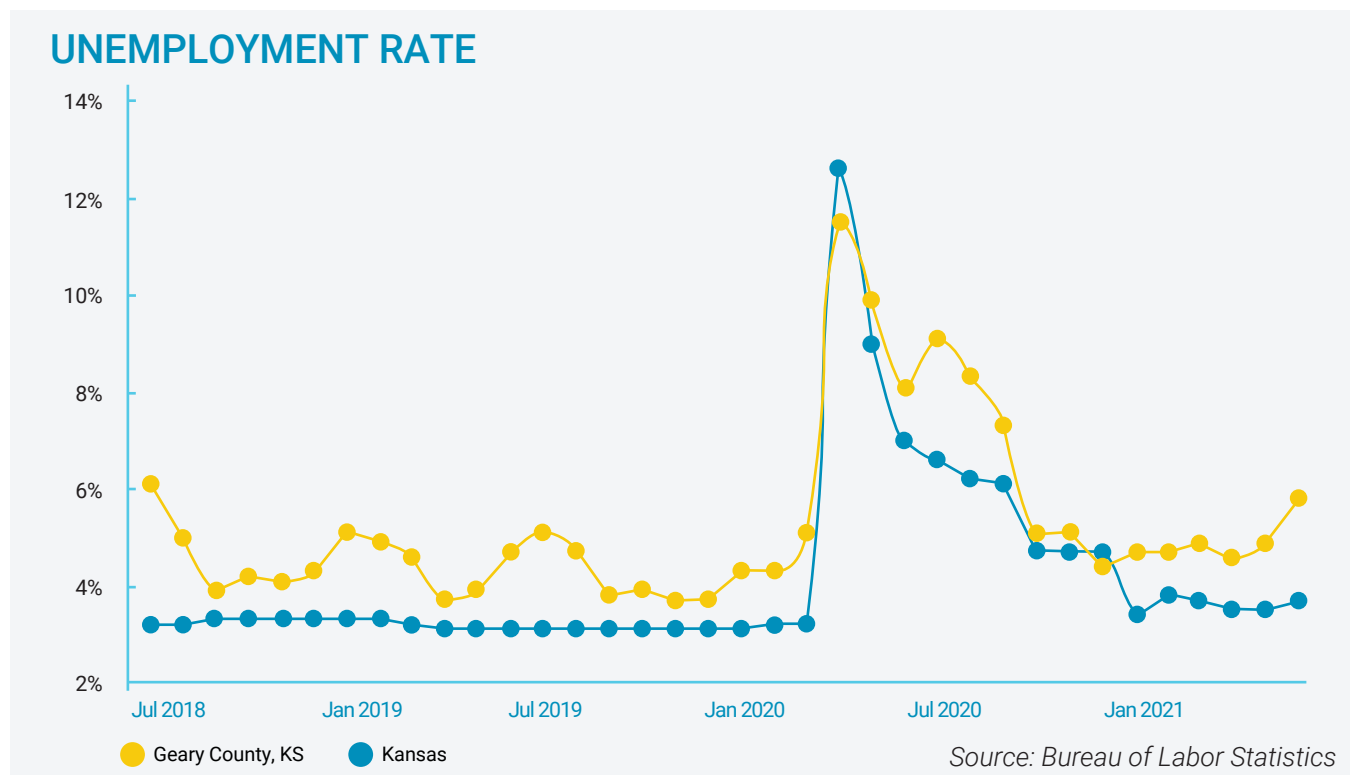


LOCAL REGION

Geary County is a rural county in north central Kansas with the majority of the population residing in Junction City. Compared to the rest of the state, Geary County is racially and ethnically diverse.

- Language other than English spoken at home: 15.9%
- Median age: 26.4 years
- In workforce: 51.9%
 - » Unemployment rate, 2020: 4.5% (compared to 3.5% for Kansas)
 - » Current unemployment, April 2021: 4.9%
- Median Household Income: \$53,133 (compared to \$59,157 for Kansas)
- Poverty Rate: 11.7%
 - » Childhood poverty rate: 21%

Source: US Census 2020, US Census ACS 5-year 2019



Key Trends

- Regional population is increasing and has a higher unemployment rate and lower household income compared to the State of Kansas.
- The government released data from the 2020 census showing large increases in the populations of people who identify as Hispanic across the United States. This is also true in Geary County.

POVERTY



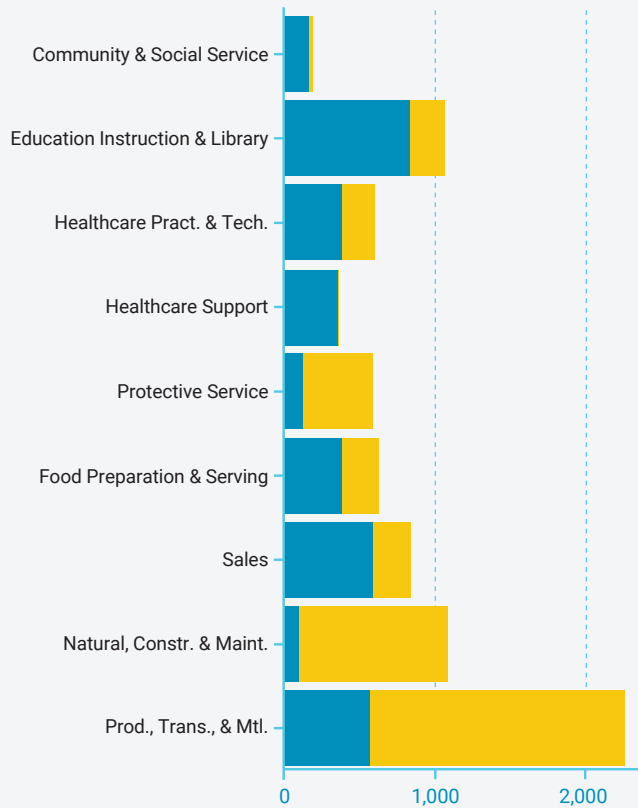
AT-RISK POPULATION



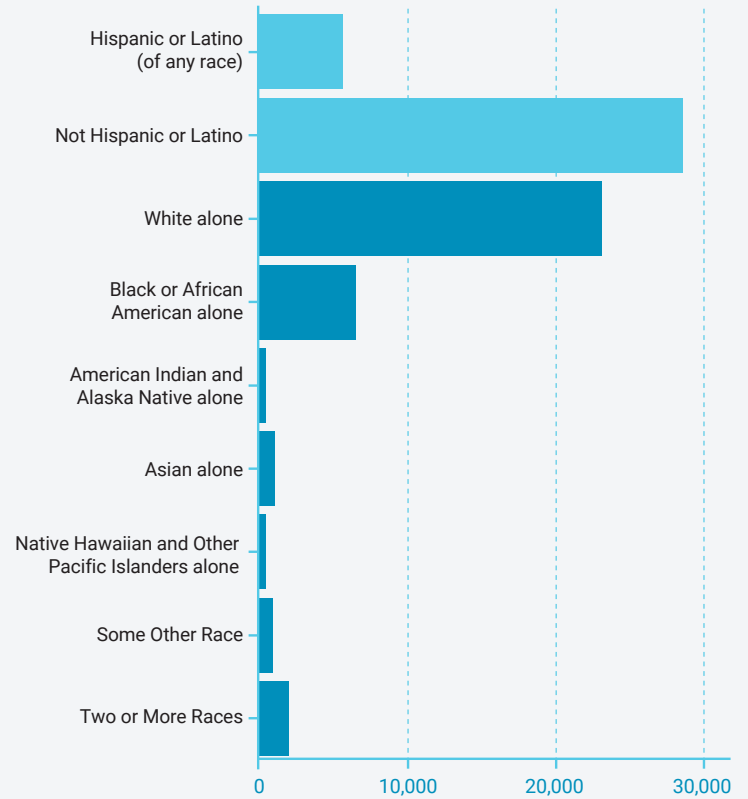
OCCUPATION BY SEX

(Civilian Employed Population 16 Years and Over)

■ Females ■ Males



HISPANIC ORIGIN AND RACE



AGRICULTURE LANDSCAPE

Farms and farmers are the backbone of our local food system; they are the producers that grow and raise the food we eat. Geary County boasts a rich agriculture sector, with 60% of the county's total acreage in farmland, primarily producing corn and soybeans and raising cattle.

- 213 Farm Operations in 2017, an 11% decrease since 2012
- 155,153 acres are in production
- Average farm size: 728 acres
- Median farm size: 140 acres
- Price per acre: \$2,301
- Total Farm Sales in 2017: \$31,833,000
 - » Livestock: \$16,962,000
 - » Vegetable/Fruit: less than \$5,000
- Number of Producers: 357
- Average Age of Producers: 59.1 years

	# of operations	Acres in production
Cattle Operations, Beef	93	
Pork Operations	10	
Chicken (layers) Operations	16	
Vegetable Farms	3	Less than 5
Fruit/Orchard Operations	3	Less than 5

- New and Beginning Farmers: 74
- Black, Indigenous, People of Color (BIPOC) Farmers: 11
- Farm Organically: N/A
- Practice Rotational grazing: 31%
- Sell Direct to Consumer: 3%
- Average Income per Operation: \$48,322

Source: USDA Agricultural Census, 2017

The Local Food MarketSizer® estimates unmet demand for locally produced food in a chosen geographic area. The Marketsizer® reports there is unmet demand for local dairy, poultry/eggs, and fruit/vegetable products in Geary County. This shows that there is potential to meet some of the demand for local products with food that is produced locally.

Local Quotient is the percentage of category food sales produced within the area. A result of greater than 100% indicates that local demand could be met entirely with local production if it were directed to these markets through a local food system.

Local Food Demand is the approximate value of category wholesale sales which could come from local sources if supply were available.

Unmet Market for Local Food is the difference between the value of local food demand and area production (supply)

ESTIMATES FOR UNMET DEMAND FOR LOCALLY PRODUCED FOOD

GEARY COUNTY, KANSAS	Dairy	Meat	Poultry & Eggs	Fruits & Veggies
Local Quotient	0%	239%	0%	0%
Local Food Demand	\$3,100,000	\$2,800,000	\$990,000	\$7,700,000
Unmet Market for Local Food	\$3,100,000	*	\$990,000	\$7,700,000

Source: NVA Marketsizer©

Key Trends

- Most farm operations in the county produce commodities for global markets.
- Farmers are getting older, with the average age near 60.
- Between 2007 and 2012, the number of farms decreased by 11%.
- Average net farm income in Geary County was \$48,322 which is on par with the State of Kansas average.

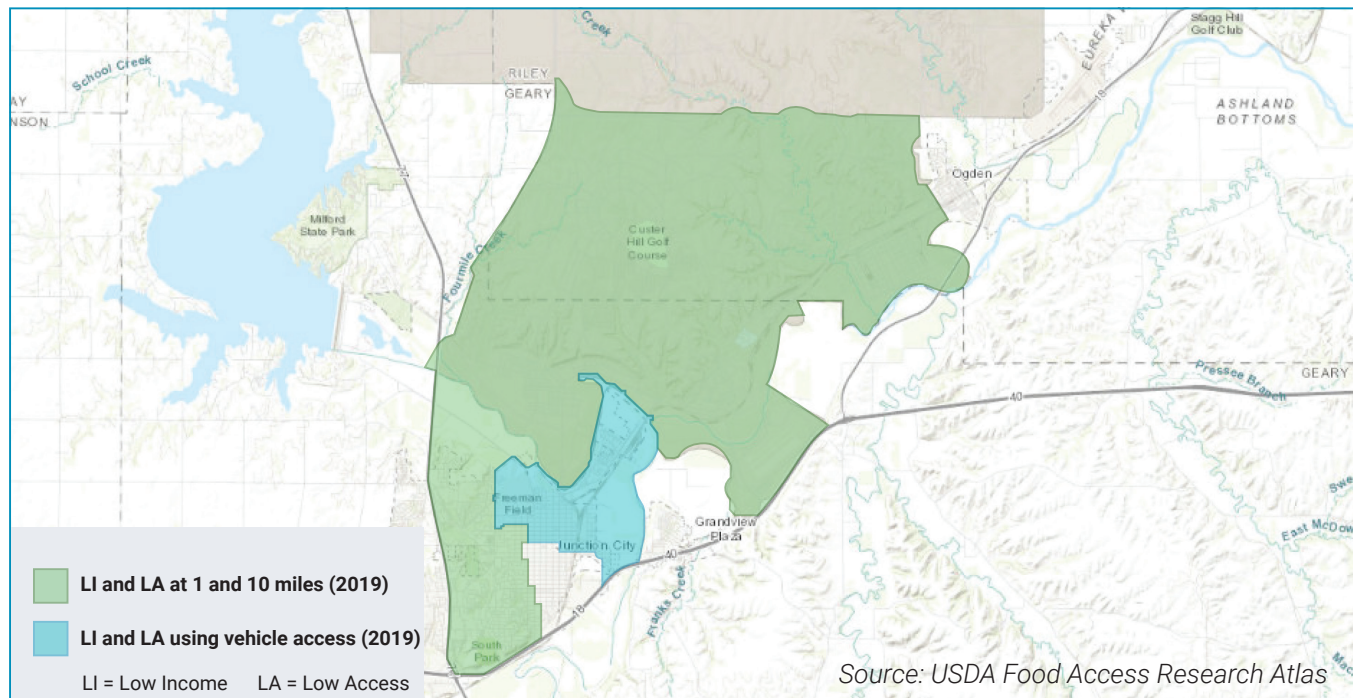
FOOD ACCESS

Access to healthy food options is essential to healthy eating habits which are, in turn, essential to good health. Food access considers a consumer's ability to physically get to places where healthy foods are available for purchase, the affordability of healthy food options; and the availability of assistance to ensure consumers have the means to purchase healthy food.

- Food insecurity rate, 2019: 14%
- Households enrolled in SNAP: 5.3%
 - » Of the 1,481 households eligible for SNAP, only 34.5% are enrolled
- Children enrolled in free/reduced lunch: 56% of 7,228 enrolled youth during the 2019-2020 school year
- 34.1% of people in Geary County have low access to a store; this is a 9.4% increase from 2010-2015
 - » 16.1% of children
 - » 33.1% of seniors
 - » 11.8% of low-income people
 - » 47.30% of Black, Indigenous, People of Color (BIPOC)
- 2.25% of households in all of Geary County are without a car and have low access to a store
- Food access that is correlated with economic and household hardship: 94.6 (high)

Sources: USDA ERS Food Access Research Atlas, 2019; Map the Meal Gap, 2019

FOOD ACCESS MAP OF GEARY COUNTY



USDA measures food insecurity by income status and distance from the nearest supermarket or grocery store. This map highlights the low-income census tracts in Geary County where a significant number of residents are 1 mile (urban) or 10 miles (rural) from a grocery store or supermarket.

Food distribution is provided by:

The Geary County Food Pantry provides access to food for low-income individuals. They provide:

- Food boxes three times per week at various sites around Junction City.
- TEFAP (commodity food) boxes monthly.
- Food boxes monthly to low income seniors.
- Wheels of H.O.P.E. is a mobile food pantry in Junction City which provides monthly deliveries.

Key Trends

- Food insecurity increased due to the COVID-19 pandemic, and 2021 projections suggest that food insecurity in the county will rise to 15%. This is greater than the state average of 12.9%.
- In Geary County, 5.3% of households are enrolled in SNAP. Of the 1,481 households eligible for SNAP, only 34.5% are enrolled.
- Between 2012 and 2016, Free & Reduced Price Lunch eligibility in Geary County schools rose 9.6%, from 34.4% to 37.7% of students.
- Available and accessible healthy foods remains a challenge in Junction City where the majority of the population in Geary County resides. Unfortunately, food access disproportionately affects people of color and seniors.

FOOD BUSINESS AND CONSUMPTION

Food consumption depends upon the type of retail options available. The existing landscape of food infrastructure and retail outlets can signal the maturity of the local food system. Understanding what exists can help identify gaps in the system, and show where there are potential market opportunities for local producers.

Local Food Business Infrastructure

- » There is 1 **meat processor/locker**- Diamond Meat Processing in Junction City
- » There is 2 **seasonal farmer's market** held in Junction City and one on-farm market
- » There are 3 **value-added producers**

Food Retail Landscape

- » There are 4 grocery stores and 2 specialty food stores
- » There are 26 fast food restaurants
- » There are 23 full service restaurants*

In Geary County, 40% of consumer food dollars are spent on foods prepared away from home. Estimates for expenditures per capita on fast food in Geary County are \$608/year.

Sources: USDA ERS Food Environment Atlas, 2015

Adults consuming fruit less than 1x a day 45.30%	Adults consuming vegetables less than 1x a day 31%
Adults who are obese 33.10%	Limited access to healthy food 13%
Housing Units w/o complete kitchen facilities 527	
Housing Units w/o complete plumbing 716	

Source: Kansas Health Matters

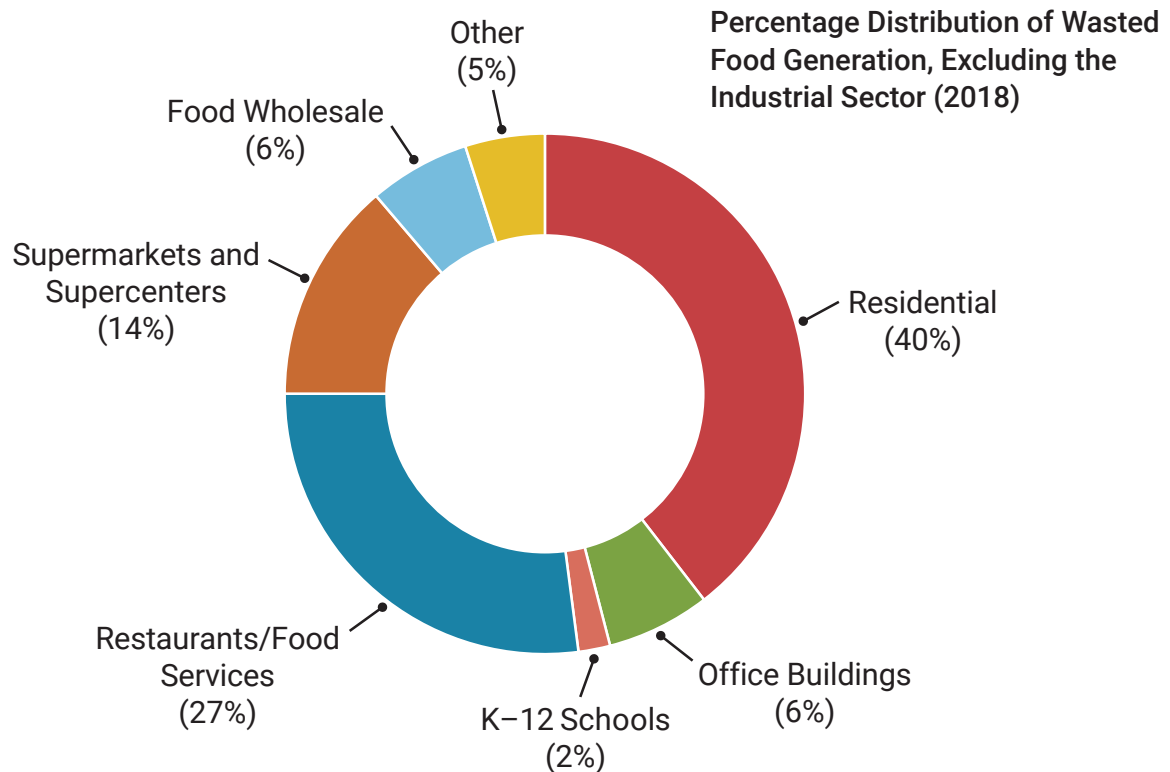
*Data from 2015 does not reflect the COVID-19 pandemic related closures

Key Trends

- Nationally, and in Kansas, rates of obesity have been rising steadily since the 1960s. Contributing factors include limited access to quality and affordable healthy food.
- Kansas is seeing closure of small, rural grocery outlets.
- There are relatively few infrastructure components for local food in Geary County with only one farmer's market and one meat processor. This hampers the County's current capacity to build a resilient local food system.

FOOD WASTE

National studies suggest that up to 40% of all food produced is wasted. Loss occurs at each step in the food system. The amount of waste varies by the type of product, ease of transportation, and how long it stays good on the shelf or in the refrigerator. Farmers may leave a crop in the field if they lack labor to harvest or a market to profitably sell their products. While approximately 40% of food waste occurs from the industrial sector, the largest volumes of food waste occur at the consumer or household level. Environmental, social, and economic costs arise when the food we produce ends up in landfills.



Source: EPA Wasted Food Report, 2018

Key Trends

- The average household wastes 338 pounds of food per year.
- Consumer confusion about “date labeling” on packaged foods, such as “use by” or “best by,” contributes to food waste.
- Improper storage can make perishable foods spoil more quickly.
- Retailers want to sell foods in “abundance,” leading to over purchasing and large portion sizes.
- Composting is one way to redirect food waste. In Geary County, there are 3 facilities that compost yard waste and/or manure.



This report was prepared for the Live Well Geary County (LWGC) Food Policy Council with support from Blue Cross Blue Shield of Kansas Pathways to a Healthy Kansas project

The LWGC Food Policy Council was established in 2016 to identify the benefits and challenges of, and opportunities for a successful, sustainable local food system. The Council was established after community members in 2014 identified high food insecurity and food waste as key issues plaguing the community.

To support the residents of Geary County, to increase access to quality food, address hunger and food insecurity, influence policy and decision making, and to ensure an environmentally sustainable and socially just food system, the council:

- Fosters City-Community partnerships;
- Convenes and engages diverse stakeholders to identify and propose innovative solutions to improve the local food system;
- Provides guidance to the City on local food issues;
- Serves as a platform for collaborative, coordinated action; and
- Increases access to healthy, affordable, local foods.

Food Policy Council members are appointed by the City Commission by the recommendation of Live Well Geary County.

To learn more: livewellgearycounty.org/food-policy-council
Or follow us on Facebook: @livewellGC



Geary County Food System Plan Presentation

Junction City Commission

July 5, 2022

GEARY COUNTY FOOD SYSTEM PLAN



Presentation Outline:

1. Introduction

Susan Jagerson, Grant Coordinator, LWGC BCBSKS Pathways to a Healthy Kansas

2. Project Background & Process

Eileen Horn, New Venture Advisors

3. Plan Overview

Eileen Horn, New Venture Advisors

4. Questions/Discussion

Live Well Geary County Food Policy Council

- Established in 2016.
- The Council:
 - Fosters city-community partnerships
 - Convenes and engages diverse stakeholders to identify and propose innovative solutions to improve the local food system
 - Provides guidance to the city on local food issues
 - Serves as a platform for collaborative, coordinated action
 - Increases access to healthy, affordable, local foods
- Food Policy Council members are appointed by the Junction City Commission.



GEARY COUNTY FOOD SYSTEM PLAN STEERING COMMITTEE MEMBERS

Susan Jagerson, Grant Coordinator, LWGC BCBSKS Pathways to a Healthy Kansas

Ann Katt, Kansas State University Research and Extension

Debbie Savage, Breaking Bread of Junction City

Deborah Johns, Geary County Food Pantry

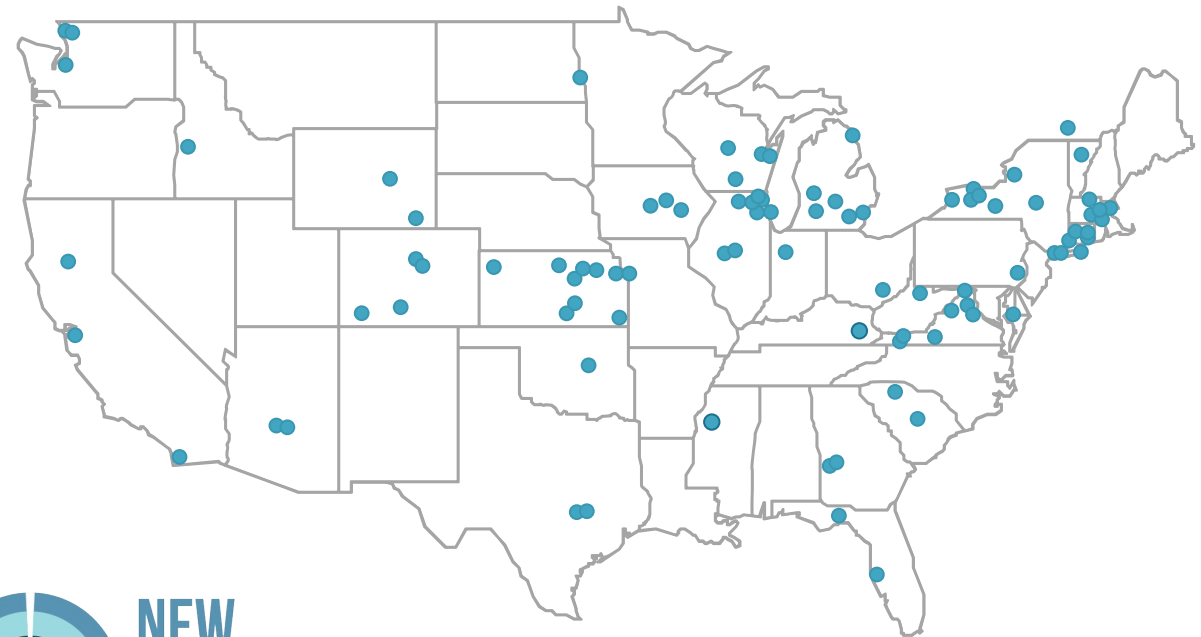
Joseph Handlos, USD 475

Jakob Sheraden, Planning & Zoning, Geary County

Tammy Melton, City of Junction City

Consultant Team: New Venture Advisors

- NVA is a strategy consulting firm specializing in food system planning and food enterprise development.
- Over the last decade NVA has helped more than 150 clients develop food systems through strategic investments and creative planning and programming.
- NVA led the food system planning efforts in Douglas County, Wichita-Sedgwick County, and Riley County.



What is a Food System Plan?

As defined by the American Planning Association:

"A set of interconnected, forward-thinking activities that strengthen a community and regional food system through the creation and implementation of plans and policies."



Why Does Geary County Need a Food System Plan?

- Food insecurity is increasing, and residents lack access to healthy food sources.
- The local food economy in Geary County is underdeveloped. Significant opportunity exists to grow this sector of the economy to benefit farmers, food chain workers, and food entrepreneurs
- Lack of access to healthy food and the preponderance of fast-food chains negatively impact community members' health.

Food System Plan Timeline:



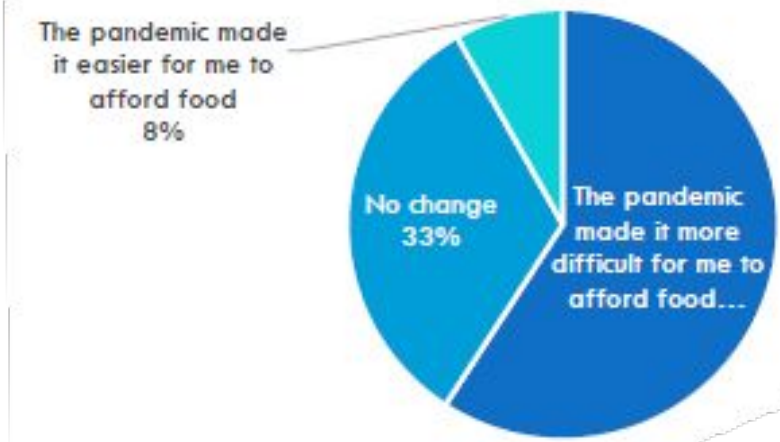
Community Engagement Process:

Community Engagement

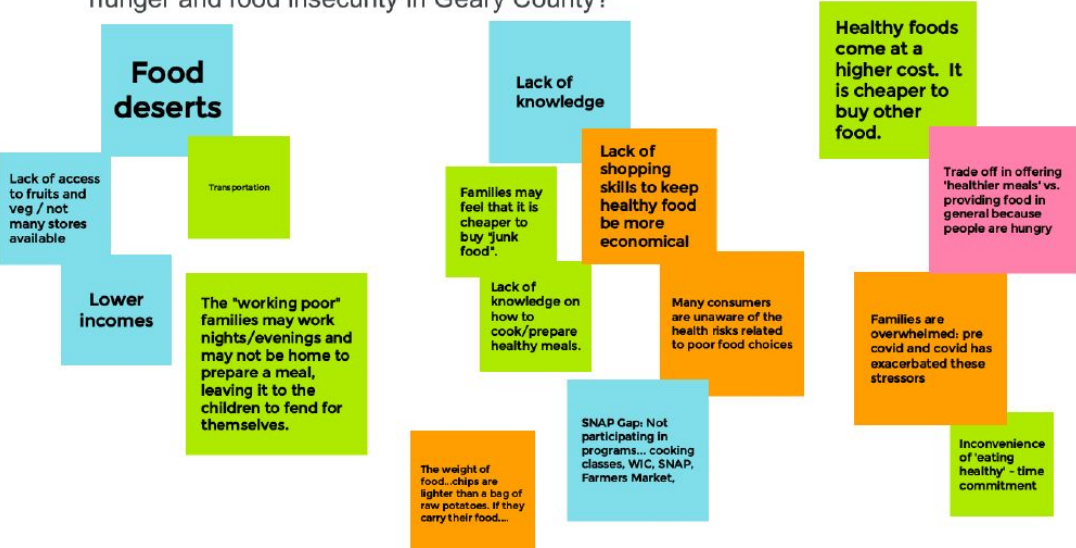




Q4. COVID impact on food affordability



What are challenges/barriers in the current food system that cause hunger and food insecurity in Geary County?





How the Plan is Organized

- Goals are general statements of desired outcomes for our community. These represent a future vision for the food system in Geary County.
- Objectives are more specific, measurable strategies to guide local work to reach each goal. Each goal has multiple objectives that support it. The objectives in the plan were prioritized during the community engagement process and *therefore reflect the community's priorities for immediate action*.
- Action Steps are the specific policies, programs, and initiatives that will help Geary County meet the goals and objectives.

Food Plan Overview:



GOAL 1

All residents have equal access to healthy, local food, and food insecurity is reduced (14 actions)

Reduce the cost of healthy, locally produced food

Strengthen the food assistance network in the county

Support residents' ability to grow, hunt, and fish for their own food

Food Plan Overview:



GOAL 2

Farmers, food entrepreneurs, and food chain workers thrive in our local economy (15 actions)

Support local food and farm businesses to increase the supply of healthy, locally produced foods

Build demand for locally produced agricultural products and facilitate markets for local producers and food businesses

Support small businesses and expand workforce development to foster food system entrepreneurship and a robust employment pipeline

Food Plan Overview:



GOAL 3

All residents have equal opportunities for food and agricultural education (11 actions)

Support opportunities for education about cooking and healthy eating

Support opportunities for improving access to healthy food for all

Support opportunities for food production education

Support opportunities for food waste education

Food Plan Overview:



GOAL 4

We build and design our communities to ensure that making the healthy choice is the easy choice (17 actions)

Invest in food system infrastructure that increases the availability of healthy, locally produced food

Reduce transportation barriers that limit access to healthy food

Increase access to healthy food retail

Support access to healthy food in public buildings and workplaces

Next Steps:

- Consider adoption of the Food System Plan at the next City Commission Meeting.
- Collaborate with the Live Well Geary County Food Policy Council to:
 - Create project timelines for the plan action steps
 - Identify potential funding sources to support implementation of action steps
 - Invite community partners to collaborate on plan implementation
 - Monitor and evaluate progress toward plan objectives over time
 - Communicate with project partners and community members about progress made over time



Questions?

City of Junction City

City Commission

Agenda Memo

Meeting Date: July 5, 2022

From: Lindsay Miller, Finance Director

To: City Commissioners and Allen Dinkel, City Manager

Subject: Approval of the 2021 Comprehensive Annual Financial Report (CAFR)

Objective: Presentation and approval of the 2021 Comprehensive Annual Financial Report/Audit.

Explanation: A representative from Adams Brown will present the 2021 Comprehensive Annual Financial Report (CAFR) to commission and answer any questions.

Options: The Commission may approve, deny, or table the approval of the 2021 Comprehensive Annual Financial Report as presented.

Recommendation: City Staff recommends the approval of the 2021 Comprehensive Annual Financial Report presented by Adams Brown.

Motion: I, _____, move to approve the 2021 Comprehensive Annual Financial Report as presented. Seconded by _____.

Enclosure: 2021 Comprehensive Annual Financial Report
Auditor's Communication with Those Charged with Governance

CITY OF JUNCTION CITY, KANSAS

Annual Comprehensive Financial Report

Year Ended December 31, 2021

Prepared By
Lindsay Miller - Finance Director
Allen Dinkel - City Manager

CITY OF JUNCTION CITY, KANSAS
Financial Statements With Independent Auditors' Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	i - vi
-----------------------------	--------

FINANCIAL SECTION

Independent Auditor's Report	1-3
---	-----

Management's Discussion and Analysis	4-10
---	------

Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds	13
Reconciliation of the Total Governmental Fund Balances to Net Position of	
Governmental Activities	14
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Funds	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes	
in Fund Balances to the Governmental Activities in the Statement of Activities	16
Proprietary Funds	
Statement of Net Position	17
Statement of Revenues, Expenses, and Changes in Net Position	18
Statement of Cash Flows	19-20
Fiduciary Funds	
Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position -	
Combined Fiduciary Funds	21
Notes to the Basic Financial Statements	22-50

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget	
General Fund	51-52
Capital Improvement Fund	53
Land Bank Fund	54
KPERS Pension Plan	
Schedule of the City's Proportionate Share of the Collective Net Pension Liability	55-56
Schedule of the City's Contributions	57
Other Postemployment Healthcare Benefits	
Schedule of Changes in the City's Total Other Postemployment Benefits and Related Ratios	58
Other Postemployment Benefits – Death and Disability	
Schedule of Changes in the City's Death and Disability Total OPEB Liability and Related Ratios	59

Other Supplementary Information

Nonmajor Governmental Funds	
Combining Balance Sheet - Nonmajor Special Revenue Funds	60-62
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds	63-65

CITY OF JUNCTION CITY, KANSAS
Financial Statements With Independent Auditors' Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS (continued)

FINANCIAL SECTION (continued)

Other Supplementary Information (continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget	
Economic Development Fund	66
Employee Benefits Fund.....	67
Library Fund	68
Special Highway Fund	69
Fire Equipment Fund	70
Special Parks and Recreation Fund.....	71
Drug and Alcohol Fund	72
CDBG Revolving Loans Fund	73
Rural Housing District Fund.....	74
Law Enforcement Trust Fund	75
Law Enforcement Training Fund	76
Federal Equitable Sharing Fund.....	77
Treasury Forfeiture Fund	78
Temporary Notes Fund.....	79
Debt Service Fund	80
Nonmajor Enterprise Funds	
Combining Statement of Net Position	81
Combining Statement of Revenues, Expenses, and Changes in Net Position	82
Combining Statement of Cash Flows.....	83-84
Custodial Funds	
Combining Statement of Fiduciary Net Position and Changes in Fiduciary Net Position	85

STATISTICAL SECTION

Net Position by Component	86
Changes in Net Position.....	87
Fund Balances - Governmental Funds.....	88
Changes in Fund Balances, Governmental Funds	89
Water Produced/Consumed and Wastewater Treated.....	90
Annual Water and Wastewater Tap Sales	91
Number of Water and Wastewater Customers by Type	92
Water and Wastewater Rates	93
Ten Largest Water and Wastewater Utility Customers.....	94
Assessed and Estimated Actual Value of Taxable Property	95
Direct and Overlapping Property Tax Rates	96
Ten Largest Tax Payers.....	97
Property Tax Levies and Collections	98
Ratios of Outstanding Debt by Type.....	99
Legal Debt Margin Information.....	100
Ratios of Net General Bonded Debt Outstanding	101
Direct and Overlapping Governmental Debt Activities.....	102
Pledged Revenue Coverage.....	103
Demographic and Economic Statistics	104
Principal Employers.....	105
Full-time Employees by Department	106
Operating Indicators by Function/Program	107
Capital Asset Statistics by Function/Program	108
Debt Limit Calculations.....	109

Allen J. Dinkel
City Manager
Administration
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Junction City, KS 6644-0287

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Fax: 785-223-4262

June 20, 2022

To the Citizens of the City of Junction City:

The comprehensive annual financial report of the City of Junction City, Kansas (the “City”) for the year ended December 31, 2021, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of all various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City’s financial activities have been included.

The comprehensive annual financial report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the City’s organizational chart and a list of principal officials. The financial section includes the general-purpose financial statements including the combining statements, individual fund and account group statements and schedules, and the independent auditors report on the financial statements and schedules and a management narrative that provides an introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with the section. The City’s MD&A can be found immediately following the Auditor’s report in the financial section. The statistical section includes selected financial and demographic information generally presented on a multi-year basis.

This report includes all funds of the City. The City provides a full range of services which include law enforcement, fire protection, building and codes enforcement, construction and maintenance of streets, airport, recreation, and cultural operations. In addition to general government activities, the City provides water, wastewater, solid waste, and storm water utility services.

ECONOMIC CONDITION AND OUTLOOK

Fort Riley United States Military Post, adjacent to the City, remains the area’s top employer. The federal government has invested millions of dollars on service and infrastructure upgrades at Fort Riley. This investment positions the Fort well in the event a BRAC review. The opening of the new military hospital in the past four years has increased civilian workers on base. Deployments of troops does have a short-term impact on sales tax revenue, but to date this has been manageable. The City has been conservative in sales tax revenue forecasts and with that have been able to meet projections. As troops return from deployment there is an increase in sales tax revenue. This was very true in the fall of 2019 when troops returned to Fort Riley after being deployed. Sales tax receipts sky-rocketed and fortunately have continued to do so. There was a deployment in 2021 of soldier that had very little impact, but it appears there is an upcoming deployment of the 2nd Brigade, but this community understands that the role of Fort Riley is to prepare soldiers to defend our Country.

The City continues to support the military base through the Junction City Military Affairs Council, Kansas Military Affairs Commission, and participation in the Government Support Partnership task group.

Efforts continue in the area of Economic Development. Camso/Michelin established a plant to manufacture rubberized tracks for the agriculture industry. This plant has exceeded all projects for growth in the number of employees and appears growth of the plant and the number of employees will continue.

In conjunction with the Junction City Area Chamber of Commerce prospects for business and industry are being sought on an aggressive basis with a number of prospects very active at this time.

A new \$135 million dollar plus high school is currently being constructed and this improvement should help to draw more businesses and people to the community. The building was opened in August of 2021.

At the beginning of the Covid-19 pandemic in March of 2020, City administrative staff had concerns of the possible economic to the City's potential revenue. We felt confident that due to past conservative budgeting practices we could survive any possible downswing in revenues without making any cuts in staffing. As time moved on the sales tax however sky-rocketed and local businesses thrived. The City's sale tax revenue for 2020 was \$1,303,194.40 or 12% more than in the previous year. Sales tax revenue increased again in 2021 and to date the 2022 revenue is steady when compared to 2021.

HOUSING DEVELOPMENT

From 2006 through 2008 the City aggressively approved the creation of subdivisions for housing development to prepare for Fort Riley's expansion. The market crash in 2008 and a less than expected placement of soldiers and their families at Fort Riley led to the failure of more than half of the lots not being developed or sold, and ultimately the financial failure of the developments. This equated to approximately 1,000 existing empty lots that was in a state of flux; some ready for sale, some tied up in bankruptcy proceedings with FDIC, and many in foreclosure or tax sale proceedings. Geary County had Sheriff Tax sales on these lots in 2013, 2014, and 2015.

To deal with land that went through tax sale with no resale, the City adopted a resolution to form the Junction City Land Bank and the ownership of the land was transferred to the Land Bank. Then, a plan of action was developed to maintain and market the empty lots. In January 2015, the Junction City Land Bank took possession of 940 lots. The land bank has taken the necessary steps to clear title, resize, or restructure the subdivisions as needed to make these lots ready for development. This was an important step to continue housing development in Junction City with existing infrastructure. In 2015 the first lots were sold for development. Although housing construction has significantly reduced in 2016, the land bank is slowly selling lots to local developers for building new homes. The Land Bank continues to search for ways to market these lots and encourage more construction of residential units.

Recently sales of these lots are improving as the demand for houses is increasing and supply has decreased. The location of these lots near the new High School has been advantageous and demand is increasing.

TRANSPORTATION

Many of the City's transportation improvement plans were shelved following its' financial crisis. However, the financial crisis did force the city to review all operations and it was determined that the contract service operation and management of its streets was not functioning well. Therefore, on June 23, 2012, the City took back the day-to-day operation and maintenance of streets, traffic control, building maintenance, water system, and wastewater system. The 2012 review of this take back determined the move was very successful.

The City is now providing basic street maintenance that had been absent for many years. All streets have been inventoried, evaluated, and programmed in a long-term maintenance program. The biggest challenge will be providing sufficient funding to meet the expensive maintenance and repair needs of the streets and bridges. Each year the city has increased the amount of funds allocated for street maintenance. Even though there is no lack of streets needing improvements, there continues to be an emphasis in aggressively addressing street issues.

The City has now completed several KLINK grant projects for street improvements, a KDOT Geometric Grant for a new stop light at 6th & Franklin and has participated in all of the new street improvements along US77/K18, which includes a new intersection and stop lights at Rucker Road and Golden Belt, a new diversion diamond interchange at I-70, a new interchange and bridge at K-18 and US77, and widening of US 77 through Junction City. The City utilized Federal Exchange Funds for street improvements on Goldenbelt Drive and other streets. A KDOT CCLIP Grant will be used to make repairs in 2020 on 18th Street and a Community Development Block Grant was awarded in 2019 for phase 1 of Spring Valley Road improvements. KDOT funding was secured for a roundabout on Highway 18 near the new High School and a BUILD Grant has been applied for to fund additional road improvements. A new one-mile street known as Blue Jay Way has been constructed to serve the new High School and will add for future development in this area.

The City utilized KDOT Grant to establish a walking path along K-18 on the new K-18 and US 77 interchange as part of these US 77 improvements. Additional improvements in the walking trail infrastructure will be made in 2022 and plans are in the works for additional walking trails. Additional KDOT funds were utilized for a street improvement on 18th Street last year. Street projects continue and additional revenue sources are always sought.

GRANT AWARDS

The City continues to seek grant opportunities through a number of programs such as Community Development Block Grants and the Kansas Department of Transportation (KDOT). These programs have allowed for more public improvements. The City has also secured low interest loans through the Kansas Department of Health and Environment (KDHE) for water and wastewater improvements.

The Covid-19 Pandemic has allowed more grant funds to be available to the City. This includes funding for Police, EMS, Airport as well as the SPARKS and ARPA programs. The impact of these funds will be positive for a number of years.

FINANCIAL PICTURE

The City's assessed property valuation remained stable with a major uptick in 2022. The City's financial management has stabilized, and its recovery plan is on track. The City's bond rating improved from A- to A in 2013 and to A+ in 2014. The City took advantage of low interest rates and refinanced bonds that could be called for such purpose and refinanced its' Certificate of Participation loan. The City has been able to provide basic services such as fire and police protection with good statistical results and maintain its' quality-of-life services with dedicated employees working hard to maintain those services.

The City completed of a water, wastewater, and storm water system independent analysis to determine the needs of each treatment facility and each utility system. A rate analysis of each utility was completed in 2014 with rate increases adopted for water, wastewater, and solid waste. The City was awarded an \$11 million-dollar KDHE Wastewater Revolving Loan for improvements at the two wastewater treatment plants and has applied for a \$12 million KDHE Water Revolving Loan for water plant improvements. Plans are being made for Phase 2 improvements to all three plants. A rate structure for water and wastewater was implemented in 2014 and provides funds for these projects. In addition, cash balances have increased in water and wastewater funds and other needs will be addressed. A storm water utility rate increase was made in 2018 to provide needed funds for storm water projects.

The City's residential solid waste service was also taken back from contract services in 2012. At the time of the take back the services were operating with a negative balance. By the end of 2013, the solid waste fund had a positive balance, and it continues to be an enterprise fund profit center. Cash balances in this fund have increased and new equipment can be purchased without adding to City debt.

DEBT MANAGEMENT

The City suffered a financial crisis in 2010 and 2011. The City developed a financial recovery plan, fully activated its' recovery plan in 2011 and 2012, and reached stability in 2013. However, due to its' high debt load the City must continue to be budget wisely and carefully monitor its' revenue sources to prevent any disruption in cash flows and debt management.

The City continues to meet all debt payments on time and continues to build cash reserves to protect its ability to make all payments in the future. The City is on track to meet its debt reduction goals financially and statutorily. The City has dedicated staff hours to meeting bond requirements for federal and state regulatory requirements.

Special assessment collections have continued to improve, which reduces the tax burden. The City continues to improve its' debt ratios and debt per capita.

In 2010, City voters passed a 1% sales tax for debt service. This sales tax ended on December 31, 2020, however voters have already approved the continuation of this sales tax to December 31, 2030. These funds are a key in addressing the repayment of the City debt. The recent increases in sales tax revenue also allow more flexibility in addressing the debt.

FINANCIAL INFORMATION

The City adopted a new fiscal policy in 2011, which is a comprehensive policy that provides proper guidelines for good fiscal management. This policy was updated in late 2021 to reflect needed adjustments and changes. Although the City suffered a fiscal crisis in 2010 and 2011, the City has now stabilized with growing cash balances and reserves. However, the City, like many cities across the United States, struggles to find revenue to adequately invest in capital improvements needed for aging infrastructure. Staff and the City Commission continues to review all options for new revenue sources. The City adopted Sunday liquor sales in April 2015 as one new revenue source. In 2019 a licensing fee has been implemented for non-city waste management firms operating in the City. The City Commission and staff continues to look for cost effective methods for providing services while maintaining high quality delivery of services.

The City employed consultants to develop a business plan for its water, wastewater and storm water utilities, which were completed in 2014 and 2015. This business plan was readdressed and adjusted in 2020 to provide the long-term capital plans with recommended rate structures to ensure that the City can make the needed improvements.

BUDGETARY CONTROLS

The City adopted new, stricter fiscal policies in 2011, which are utilized daily by staff. The purchasing policy is followed with purchase orders required for any purchase greater than \$999. The City uses purchase cards with a very strict system for receipt tracking and purchase review.

The budgets are reviewed monthly by staff, management, and the City Commission.

CASH MANAGEMENT

The City continues to build cash reserves to reinforce financial stability. In the past four years cash reserves have averaged more than \$30,000,000 as compared to December 31, 2010, of \$2,924,346. The City hired Columbia Capital Consultants at the end of 2013 to manage its investments. The City utilizes point of sale systems for all revenue generating stations, which provides a good cash management tool for protecting cash intake.

RISK MANAGEMENT

In 2013 the City changed general liability coverage from Traveler's Insurance to the Midwest Public Risk (a municipal risk pool) which expanded and improved coverage and lowered the insurance premium. The City continues to participate in the KERIT workers' compensation risk pool for workers' compensation coverage. All City deposits were insured per standards and code or

collateralized. Both companies provide a claims tracking and communications system that has improved claims management, which has improved financial losses.

The City of Junction City has stabilized Health Insurance costs and built a cash reserve to help to stabilize these cost in future years. The City is also seeing a decrease in worker's compensation costs due to various practices being employed by the City.

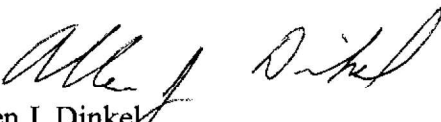
INDEPENDENT AUDIT

Kansas Statutes Annotated 75-1122 requires an annual audit of the books of account, financial records and transactions of all administrative departments of the City by independent certified public accountants selected by the City Commission. This requirement has been complied with and the auditor's opinion has been included in this report.

ACKNOWLEDGEMENTS

The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated services of the City employees. The City Commission and City Administration appreciate the hard work of the City's dedicated employees with regard to fiscal responsibility and transparency.

Respectively submitted,


Allen J. Dinkel
City Manager

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Commissioners
City of Junction City, Kansas
Junction City, Kansas

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of **City of Junction City, Kansas**, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Unit	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component unit of **City of Junction City, Kansas** as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of **City of Junction City, Kansas**, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical

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

Matter Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Unit

The financial statements of the Dorothy Bramlage Public Library, a discretely presented component unit of the **City of Junction City, Kansas**, are prepared to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

July 5, 2022

CITY OF JUNCTION CITY, KANSAS
Management's Discussion and Analysis
(Unaudited)

December 31, 2021

As management of the City of Junction City, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The City continues to lower the amount of debt owed by the City. Refinancing of General Obligation in 2016, 2020, and 2021 has offered a great savings in interest costs and will allow great financial savings to the City.
- The City continues to stabilize property taxes yet continue to provide services and take care of debt retirement.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

Both government-wide financial statements distinguish functions for the City that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of the City include the general fund, special revenue funds, capital projects fund, and the debt service fund. The business-type activities of the City include Water and Sewer Utility, Solid Waste Utility, and Storm Water Utility.

Fund Financial Statements

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

Governmental Funds

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

Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and debt service fund. Data from the governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds (special revenues funds and capital projects fund) is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the various governmental funds that are required to have a budget. This is to demonstrate compliance with the annually adopted budget.

Proprietary Funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and wastewater operation, storm water operation, and solid waste operation.

Proprietary fund financial statements provide the same type of information as the government wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and wastewater fund, solid waste fund, and storm water fund.

Notes to the Basic Financial Statements

The notes to the basic financial statements begin on page 22. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$99,365,083 at the close of 2021. The City's net position increased by \$12,130,406. The governmental activities increased by \$7,066,053. The business type activities increased by \$5,064,353.

City of Junction City
Government-Wide Financial Statements

	Governmental Activities		Business-Type Activities	
	2020	2021	2020	2021
Current Assets	\$ 52,198,167	\$ 48,167,418	\$ 21,202,935	\$ 22,126,951
Capital Assets	69,961,714	70,769,800	84,723,667	86,497,860
Deferred Outflows of Resources	4,829,472	3,975,579	344,463	299,266
Total Assets and Deferred Outflows	<u>\$ 126,989,353</u>	<u>\$ 122,912,797</u>	<u>\$ 106,271,065</u>	<u>\$ 108,924,077</u>
Current Liabilities	\$ 11,586,367	\$ 14,114,657	\$ 2,696,687	\$ 2,819,694
Long-Term Liabilities	94,163,064	81,250,016	24,327,437	21,554,855
Deferred Inflows of Resources	13,203,453	12,445,602	48,733	286,967
Total Liabilities and Deferred Inflows	<u>\$ 118,952,884</u>	<u>\$ 107,810,275</u>	<u>\$ 27,072,857</u>	<u>\$ 24,661,516</u>
Net Position				
Net Investment in Capital Assets	\$ [4,240,100]	\$ 1,855,384	\$ 60,116,146	\$ 64,523,334
Restricted	16,972,073	15,197,503	-	-
Unrestricted	(4,695,504)	(1,950,365)	19,082,062	19,739,227
Total Net Position	<u>\$ 8,036,469</u>	<u>\$ 15,102,522</u>	<u>\$ 79,198,208</u>	<u>\$ 84,262,561</u>

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

A portion of the City's net position, \$15,102,522, represents resources that are subject to external restrictions on how they may be used. There was a decrease of \$1,537,023 in restricted net assets reported in connection with the City's governmental activities.

City of Junction City
Changes in Net Position

	Governmental Activities		Business-Type Activities	
	2020	2021	2020	2021
Revenues				
Program Revenues				
Charges for Services	3,514,456	4,053,054	15,366,232	16,213,576
Operating Grants and Contributions	5,576,117	3,434,135	-	-
Capital Grants and Contributions	567,565	628,878	-	-
General Revenues				
Property Taxes	9,387,669	9,864,739	-	-
Sales Taxes	12,141,567	13,218,727	-	-
Franchise Taxes	1,803,278	1,799,530	-	-
Other	3,538,536	2,817,815	881,307	470,135
Total Revenue	<u>36,529,188</u>	<u>35,816,878</u>	<u>16,247,539</u>	<u>16,683,711</u>
Expenses				
General Government	4,367,013	3,367,670	-	-
Public Safety	11,094,025	10,444,315	-	-
Public Works	6,038,726	6,720,426	-	-

Culture and Recreation	2,292,080	2,391,099	-	-
Economic Development	1,049,502	1,330,034	-	-
Public Health and Sanitation	3,339,863	3,587,360	-	-
Interest on Long-term Debt	3,750,985	2,802,849	-	-
Water	-	-	3,483,605	3,887,776
Sewer	-	-	4,664,618	4,048,592
Stormwater	-	-	493,853	593,597
Sanitation	-	-	1,198,087	1,196,465
Total Expenses	<u>31,932,194</u>	<u>30,643,753</u>	<u>9,840,163</u>	<u>9,726,430</u>
Change in Net Position				
Before Transfers	4,596,994	5,173,125	6,407,376	6,957,281
Transfers	<u>1,902,452</u>	<u>1,892,928</u>	<u>[1,902,452]</u>	<u>[1,892,928]</u>
Change in Net Position	6,499,446	7,066,053	4,504,924	5,064,353
Net Position, Beginning of Year	<u>1,537,023</u>	<u>8,036,469</u>	<u>74,693,284</u>	<u>79,198,208</u>
Net Position, End of Year	<u>\$ 8,036,469</u>	<u>15,102,522</u>	<u>79,198,208</u>	<u>84,262,561</u>

Financial Analysis of the Government's Funds

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

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the main operating fund of the City. At the end of 2021 and 2020, unreserved fund balance of the general fund was \$5,082,060 and \$5,532,244, respectively.

Proprietary Funds

The City's proprietary funds financial statements provide the same type of information found in the government-wide financial statements, but in more detail. The City split the Water/Wastewater Fund in 2017 to a Water Fund and a Sewer Fund.

In 2021 and 2020, unrestricted fund balance of the Water Fund amounted to \$8,333,951 and \$7,693,043, the Sewer Fund amounted to \$5,442,830 and \$5,685,357, and the Stormwater Fund amounted to \$1,888,349 and \$1,845,066, respectively. In 2021 and 2020, the non-major proprietary fund balance for Solid Waste Fund amounted to \$4,074,097 and \$3,858,596, respectively. The total change in net position from 2020 to 2021 for the water, sewer and stormwater funds was an increase of \$2,341,196, \$2,328,649, and 189,428 respectively. The nonmajor proprietary fund had an increase of \$205,080.

General Fund Budgetary Highlights

The City continues to be impacted by the Fort Riley, the adjacent military installation, home of the First Division of the Big Red One, which reached 'full nest' in 2012, but threatens to be decreased by federal reduction in forces. Military actions has and may further change due to recent elections and a Republican controlled federal government. More troops are being sent over seas, which reduces city population, which impact city revenues with a decrease in sales tax.

The City's revenues have remained stable overall for the last three years. Sales tax revenue in 2021 was \$13,218,727, which was close to steady from the prior year. Franchise fees remain stable. The tax mill value is also stable.

Residential construction grew rapidly from 2006-2009, and from 2010 to 2012 single family new home construction averaged 116 per year, in addition to 19 multiplex projects. However, in 2013 single family home construction dropped to 47 new homes and 1 duplex project; in 2014 there were 20 single family home construction projects and 1 duplex project; in 2015 there were 32 single family home construction projects and no duplex project; in 2017 there was only 12 single family homes constructed, in 2018 there were 13 single family homes constructed, 17 single family homes in 2019, 42 in 2020, 2021 there were 47 new homes constructed. This was offset with an increase in residential remodel projects that had averaged 280 projects per year to 386 in 2015, 427 in 2016, 348 in 2017, 349 in 2018, 735 in 2019, 823 in 2020, and 925 in 2021. The total number building permits issued in 2021 was 2,181 as compared to a three-year average of 1,896. The City did form the Junction City Land Bank in 2014 and accepted ownership of 940 lots that had not sold at tax sales to bring developable lots back into the market and accepted an additional 159 lots in 2018.

The COVID-19 pandemic started to show an impact in our City in early 2020; however, local shopping increased which resulted in an upward tick for our sales tax revenues. We know at some point the growth will slow down and level off, so we continue to spend responsibly and hold budgeted revenues steady.

The community voted to renew the 1% sales tax for debt service for another ten years which started in 2020. This gives us more flexibility in our general fund for other projects.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$157,267,660 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, streets, water and sewer lines, storm sewers, equipment and improvements. See detailed capital asset information in Note 3 of the notes to the financial statements.

City of Junction City Capital Assets

	Governmental Activities		Business-Type Activities	
	2020	2021	2020	2021
Construction in Progress	\$ 1,938,294	\$ 2,926,728	\$ 26,885,031	\$ 28,373,786
Land	14,007,622	14,007,622	442,563	442,563
Buildings	21,030,536	21,064,063	25,219,140	25,219,140
Infrastructure	98,505,690	101,730,064	80,801,248	82,818,456
Machinery and Equipment	18,556,259	19,234,927	8,875,981	9,049,524
Less Accumulated Depreciation	[84,076,687]	[88,193,604]	[57,500,296]	[59,405,609]
Total Capital Assets, Net	<u>\$ 69,961,714</u>	<u>\$ 70,769,800</u>	<u>\$ 84,723,667</u>	<u>\$ 86,497,860</u>

Long-Term Debt

At the end of 2021, the City had total bonded debt outstanding of \$69,347,525 backed by full faith and credit of the city, \$2,500,000 temporary notes, and \$22,906,470 of State of Kansas Revolving Loan fund debt. In 2010 and 2011, the City experienced a cash flow crisis which had to be addressed to make the second half bond payments in 2011. The crisis was averted by the implementation of several immediate cutbacks as well as significant increases in revenues. Ultimately, a *Fiscal Transformation Plan* was developed to ensure complete recovery. Some of the actions taken to respond and recover included the following:

1. Debt restructuring to improve cash flow position.
2. Increase in property taxes by 2.068 mills in 2011 and subsequently reduced the next year and remained steady as follows: 2010-48.282; 2011-50.35; 2012-47.841; 2013-47.938; 2014-47.666; 2015-47.667; 2016-48.089; and 2017-48.066.
3. Requested and received by a vote of the citizens, a one cent sales tax restricted for debt payments. This was with a 10-year sunset.
4. Worked with Standards & Poor's to retain an A bond rating and since improved the bond rating; 2010 – A-, 2012 – A, and 2014 – A+.
5. Multiple community meetings and forums to engage public in discussions of organizational structure, prioritization of services, and education.
6. Kept open communications with Fort Riley, which is the cities' largest employer.
7. Worked with legislative delegations to extend debt limit revisions for Junction City and was successful in 2012 legislature. We also requested assistance from congressional delegates to lessen the local burden created by Fort Riley.
8. A complete review of all contract services was done to ensure contracts were viable and actions were taken to revise or cancel if contracts were found insufficient. This has led to cancellation of contract for services for operating public works through a private contractor. Contract errors that were found have been corrected.
9. A complete city staff organization plan was analyzed, and changes made to develop efficiencies and eliminated services no longer in demand or deemed a high priority.
10. Administration and franchise fees were established for all utility funds.
11. The policy on Special Assessment practices was changed to ensure that a project developer is responsible for the cost of development.
12. Economic development debt was halted and policy changes to be changed for future projects. Spirit of '76 transactions were reorganized, and controls put in place to reduce city liability.
13. All organizational expenditures were analyzed and limited to operational priorities.
14. The City accounting and fund management practices revised. A new Fiscal Policy was adopted, and multiple checks and balances implemented. The City hired a new audit firm and continues to work with auditors to improve accounting system to meet GAAP and GASB standards.
15. All debt payments have been made, in full and on time, since the 2010 financial crisis.

More detailed information about the City's long-term debt is presented in Note 11 to the basic financial statements.

City of Junction City
Outstanding Debt
General Obligation, Revenue and State of Kansas Revolving Loans

	Governmental Activities		Business-Type Activities	
	2020	2021	2020	2021
General Obligation Bonds	\$ 62,141,543	\$ 55,391,810	\$ 4,160,295	\$ 3,793,118
Special Assessment Debt	11,046,664	10,162,597	-	-
State of KS Revolving Loans	6,816,235	6,002,668	18,666,993	16,903,802
Certificates of Participation	525,000	265,000	-	-
Temporary Notes	-	2,500,000	-	-
Capital Lease Obligations	1,868,272	1,391,542	1,780,233	1,277,605
Total	<u>\$ 82,397,714</u>	<u>\$ 75,713,617</u>	<u>\$ 24,607,521</u>	<u>\$ 21,974,525</u>

The City's total debt decreased by a net amount of \$9,317,093 during 2021.

The State of Kansas statutes limit the amount of general obligation debt a government entity may issue up to 30 percent of its total assessed valuation. Certain types of debt do not count in the State of Kansas calculation. Exemptions exist for water and sewer infrastructure projects.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the City Manager's Office, 700 N. Jefferson, Junction City, Kansas or by email at allen.dinkel@jcks.com.

CITY OF JUNCTION CITY, KANSAS

Statement of Net Position

December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Primary Government	Dorothy Bramlage Public Library
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>				
Assets				
Cash and Investments	\$ 13,846,821	18,877,754	32,724,575	951,944
Receivables, Net of Allowance for Uncollectible				
Accounts	1,894,044	3,212,965	5,107,009	-
Taxes	10,756,552	-	10,756,552	-
Special Assessments	14,780,033	-	14,780,033	-
Interest	14,703	36,232	50,935	-
Prepaid Expenses	76,065	-	76,065	-
Assets Held for Sale	6,799,200	-	6,799,200	-
Capital Assets, Nondepreciable				
Land	14,007,622	442,563	14,450,185	-
Construction in Progress	2,926,728	28,373,786	31,300,514	-
Capital Assets, Depreciable	142,029,054	117,087,120	259,116,174	-
Less: Accumulated Depreciation	(88,193,604)	(59,405,609)	(147,599,213)	-
Total Assets	118,937,218	108,624,811	227,562,029	951,944
Deferred Outflows of Resources				
Pension Liability	3,776,881	255,265	4,032,146	-
KPERs Other Postemployment Benefits Liability	64,113	-	64,113	-
Other Postemployment Benefits Liability	26,585	-	26,585	-
Unamortized Loss on Refunding	108,000	44,001	152,001	-
Total Deferred Outflows of Resources	3,975,579	299,266	4,274,845	-
Total Assets and Deferred Outflows of Resources	122,912,797	108,924,077	231,836,874	951,944
<u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u>				
Liabilities				
Accounts Payable	882,099	872,361	1,754,460	-
Accrued Liabilities	246,562	17,505	264,067	-
Interest Payable	726,753	240,875	967,628	-
Court Bonds Payable	261,699	-	261,699	-
Meter Deposits Payable	-	495,097	495,097	-
Unearned Revenue - Grant Proceeds	1,720,194	-	1,720,194	-
Noncurrent Liabilities				
Due Within One Year	10,277,350	1,193,856	11,471,206	-
Due in More Than One Year	81,250,016	21,554,855	102,804,871	-
Total Liabilities	95,364,673	24,374,549	119,739,222	-
Deferred Inflows of Resources				
Unavailable Revenue - Property Taxes	8,357,470	-	8,357,470	-
KPERs Other Postemployment Benefits Liability	25,812	-	25,812	-
Other Postemployment Benefits Liability	62,781	-	62,781	-
Pension Liability	3,999,539	286,967	4,286,506	-
Total Deferred Inflows of Resources	12,445,602	286,967	12,732,569	-
Total Liabilities and Deferred Inflows of Resources	107,810,275	24,661,516	132,471,791	-
<u>NET POSITION</u>				
Net Investment in Capital Assets	1,855,384	64,523,334	66,378,718	-
Restricted for Expendable				
Revolving Funds	223,764	-	223,764	-
Equipment	920,459	-	920,459	-
Debt Service	14,053,280	-	14,053,280	-
Unrestricted	(1,950,365)	19,739,227	17,788,862	951,944
Total Net Position	\$ 15,102,522	84,262,561	99,365,083	951,944

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Activities
For the Year Ended December 31, 2021

					Net (Expenses) Revenue and Changes in Net Assets			
					Primary Government			Component Unit
					Total Governmental Activities	Total Business-Type Activities	Total	Public Library

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS

Balance Sheet
Governmental Funds
December 31, 2021

	General	Capital Improvement	Debt Service	Land Bank	Spirit of '76	Other Governmental Funds	Total Governmental Funds
ASSETS							
Assets							
Cash and Investments	\$ 3,130,633	1,309,209	2,592,186	305,091	2,962	6,506,740	13,846,821
Receivables, Net							
Accounts	603,495	-	-	-	-	1,290,549	1,894,044
Taxes	6,924,591	-	2,491,716	-	-	1,340,245	10,756,552
Special Assessments	-	-	14,780,033	-	-	-	14,780,033
Due From Other Funds	1,146,351	-	-	-	-	-	1,146,351
Accrued Interest	5,151	1,176	5,073	-	-	3,303	14,703
Total Assets	\$ 11,810,221	1,310,385	19,869,008	305,091	2,962	9,140,837	42,438,504
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
Liabilities							
Accounts Payable	\$ 746,229	46,328	-	713	-	88,829	882,099
Court Bonds Payable	261,699	-	-	-	-	-	261,699
Accrued Liabilities	246,223	-	-	-	-	339	246,562
Due to Other Funds	-	-	-	-	-	1,146,351	1,146,351
Unearned Revenue - Grant Proceeds	-	-	-	-	-	1,720,194	1,720,194
Total Liabilities	1,254,151	46,328	-	713	-	2,955,713	4,256,905
Deferred Inflows of Resources							
Unavailable Revenue - Property Taxes	4,525,509	-	2,491,716	-	-	1,340,245	8,357,470
Unavailable Revenue - Special Assessments	-	-	14,780,033	-	-	-	14,780,033
Total Deferred Inflows of Resources	4,525,509	-	17,271,749	-	-	1,340,245	23,137,503
Total Liabilities and Deferred Inflows of Resources	5,779,660	46,328	17,271,749	713	-	4,295,958	27,394,408
Fund Balance							
Restricted	948,501	10,686	2,597,259	-	-	3,485,962	7,042,408
Committed	-	-	-	304,378	2,962	1,337,519	1,644,859
Assigned	-	1,253,371	-	-	-	21,398	1,274,769
Unassigned	5,082,060	-	-	-	-	-	5,082,060
Total Fund Balance	6,030,561	1,264,057	2,597,259	304,378	2,962	4,844,879	15,044,096
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,810,221	1,310,385	19,869,008	305,091	2,962	9,140,837	42,438,504

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Reconciliation of the Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2021

Total Governmental Fund Balances		\$ 15,044,096
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
The cost of capital assets is	158,963,404	
Accumulated depreciation is	<u>(88,193,604)</u>	70,769,800
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		21,579,233
Unamortized early retirement on debt, which results in a consumption of net position applicable to a future reporting period is recognized as deferred outflows in the governmental activities in the statement of net position.		
		108,000
Pension and OPEB contributions are reported as an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.		
		3,867,579
Pension and OPEB fundings are reported as a revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.		
		(4,088,132)
The following assets and liabilities are not due and payable in the current period and therefore are not reported as assets and liabilities in the funds.		
Prepaid expenses	76,065	
Compensated absences	(754,532)	
Net pension liability	(12,550,635)	
Net OPEB obligation	(389,814)	
Net KPERS OPEB obligation	(181,603)	
Loans payable	(6,002,668)	
General obligation bonds payable	(57,891,810)	
Special assessment bonds payable	(10,162,597)	
Spirit loans payable	(1,937,165)	
Certificates of participation payable	(265,000)	
Capital lease payable	(1,391,542)	
Accrued interest on the bonds	<u>(726,753)</u>	<u>(92,178,054)</u>
Net Position of Governmental Activities		\$ <u>15,102,522</u>

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Capital Improvement	Debt Service	Land Bank	Spirit of '76	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Property	\$ 5,156,470	36	2,920,520	-	-	1,787,713	9,864,739
Sales	8,171,781	-	5,046,946	-	-	-	13,218,727
Franchise	1,799,530	-	-	-	-	-	1,799,530
In Lieu of Taxes	48,340	-	-	-	-	-	48,340
Charges for Services	2,822,956	-	-	-	-	-	2,822,956
Intergovernmental	1,440,383	-	-	-	375,105	2,247,525	4,063,013
Licenses and Permits	316,192	-	-	-	-	-	316,192
Fines and Fees	913,906	-	-	-	-	-	913,906
Special Assessments	60,692	-	2,403,443	-	-	-	2,464,135
Use of Money and Property	105,275	1,079	4,815	-	-	834,474	945,643
Miscellaneous	465,226	-	163,680	96,000	-	869,342	1,594,248
Total Revenues	21,300,751	1,115	10,539,404	96,000	375,105	5,739,054	38,051,429
Expenditures							
General Government	1,644,111	-	-	21,369	-	2,871,917	4,537,397
Public Safety	9,792,847	-	-	-	-	295,021	10,087,868
Public Works	3,547,076	1,558,222	-	-	-	654,643	5,759,941
Public Health and Sanitation	3,587,434	-	-	-	-	-	3,587,434
Culture and Recreation	2,594,675	-	-	-	-	3,811	2,598,486
Economic Development	549,797	-	-	-	-	519,088	1,068,885
Miscellaneous	-	46,328	54,641	-	-	-	100,969
Debt Service							
Principal	551,895	-	12,371,751	-	269,167	529,167	13,721,980
Interest and Other Charges	40,038	8,776	2,530,933	-	105,932	117,170	2,802,849
Cost of Issuance	-	32,250	86,364	-	-	-	118,614
Total Expenditures	22,307,873	1,645,576	15,043,689	21,369	375,099	4,990,817	44,384,423
Excess (Deficit) of Revenues Over Expenditures	(1,007,122)	(1,644,461)	(4,504,285)	74,631	6	748,237	(6,332,994)
Other Financing Sources (Uses)							
Debt Proceeds	75,165	2,335,333	4,686,252	-	-	164,667	7,261,417
Transfers In	1,760,274	150,000	300,000	-	-	-	2,210,274
Transfers Out	(150,000)	(37,072)	-	-	-	(130,274)	(317,346)
Net Other Financing Sources (Uses)	1,685,439	2,448,261	4,986,252	-	-	34,393	9,154,345
Net Change in Fund Balance	678,317	803,800	481,967	74,631	6	782,630	2,821,351
Fund Balance - Beginning of Year	5,352,244	460,257	2,115,292	229,747	2,956	4,062,249	12,222,745
Fund Balance - End of Year	\$ 6,030,561	1,264,057	2,597,259	304,378	2,962	4,844,879	15,044,096

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances to the Governmental Activities in the Statement of Activities
For the Year Ended December 31, 2021

Total Net Change in Fund Balances - Governmental Funds	\$	2,821,351
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Amounts reported for governmental activities in the statement of activities are different because Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	3,528,303	
Depreciation expense	<u>(4,116,917)</u>	(588,614)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which interest decreased.

126,491

Revenues for long-term special assessment receivables are recorded in the statement of activities that do not provide current financial resources are not recorded in the governmental funds.

(2,246,085)

Some expenses reported in the statement of activities, such as compensated absences and other post employment benefits, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences		152,928
Prepaid expense		(29,927)
Net OPEB liability		(23,001)
Net KPERS OPEB liability		(24,411)

Long-term debt proceeds are other financing sources in the governmental funds, but they increase long-term liabilities in the statement of net position and do not affect the statement of activities. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

General obligation debt premiums and discounts		(7,186,252)
Capital lease proceeds		(75,165)

Pension payments are reported as expenditures in the governmental funds and do not affect the statement of net activities.

95,107

Repayment of bond principal and amortization of bond premium is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities.

General obligation debt		11,435,985
Special assessment debt		884,068
Spirit loan		269,167
Loans		813,566
Capital leases		551,895
Certificates of participation		260,000
Unamortized loss on refunding		<u>(171,050)</u>

Change in Net Position of Governmental Activities	\$	<u>7,066,053</u>
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The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS

Statement of Net Position

Proprietary Funds

December 31, 2021

	Business-Type Activities				
	Water	Sewer	Stormwater	Nonmajor Enterprise Funds	Total
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>					
Current Assets					
Cash and Investments	\$ 8,226,859	4,950,261	1,757,352	3,943,282	18,877,754
Receivables, Net of Allowances for Uncollectible Accounts	1,269,908	1,335,382	225,396	382,279	3,212,965
Accrued Interest	15,796	9,549	3,318	7,569	36,232
Total Current Assets	9,512,563	6,295,192	1,986,066	4,333,130	22,126,951
Noncurrent Assets					
Capital Assets					
Nondepreciable Capital Assets					
Land	428,683	13,880	-	-	442,563
Construction in Progress	14,722,018	13,651,768	-	-	28,373,786
Depreciable Capital Assets					
Capital Assets	45,603,493	56,788,639	13,331,775	1,363,213	117,087,120
Accumulated Depreciation	(24,509,183)	(30,400,625)	(3,235,102)	(1,260,699)	(59,405,609)
Total Noncurrent Assets	36,245,011	40,053,662	10,096,673	102,514	86,497,860
Total Assets	45,757,574	46,348,854	12,082,739	4,435,644	108,624,811
Deferred Outflows of Resources					
Pension Liability	80,511	83,393	14,142	77,219	255,265
Unamortized Loss on Refunding	22,274	21,727	-	-	44,001
Total Deferred Outflows of Resources	102,785	105,120	14,142	77,219	299,266
Total Assets and Deferred Outflows of Resources	45,860,359	46,453,974	12,096,881	4,512,863	108,924,077
<u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u>					
Current Liabilities					
Accounts Payable	329,075	484,934	54,223	4,129	872,361
Accrued Liabilities	5,820	5,909	937	4,839	17,505
Interest Payable	116,624	124,251	-	-	240,875
Meter Deposits Payable	495,097	-	-	-	495,097
Current Portion of Loans Payable	39,007	345,639	-	-	384,646
Current Portion of Capital Lease Payable	394,824	15,579	48,907	-	459,310
Current Portion of General Obligation Bonds Payable	140,960	208,940	-	-	349,900
Total Current Liabilities	1,521,407	1,185,252	104,067	8,968	2,819,694
Noncurrent Liabilities					
Net Pension Liability	232,272	240,583	40,800	222,771	736,426
Loans Payable	6,560,319	9,958,839	-	-	16,519,158
Capital Lease Payable	765,773	-	52,522	-	818,295
General Obligation Bonds Payable	1,376,287	2,066,930	-	-	3,443,217
Compensated Absences Payable	11,998	8,056	-	17,705	37,759
Total Noncurrent Liabilities	8,946,649	12,274,408	93,322	240,476	21,554,855
Total Liabilities	10,468,056	13,459,660	197,389	249,444	24,374,549
Deferred Inflows of Resources					
Pension Liability	90,511	93,749	15,899	86,808	286,967
Total Liabilities and Deferred Inflows of Resources	10,558,567	13,553,409	213,288	336,252	24,661,516
<u>NET POSITION</u>					
Net Position					
Net Investment in Capital Assets	26,967,841	27,457,735	9,995,244	102,514	64,523,334
Unrestricted	8,333,951	5,442,830	1,888,349	4,074,097	19,739,227
Total Net Position	\$ 35,301,792	32,900,565	11,883,593	4,176,611	84,262,561

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities				Total
	Water	Sewer	Stormwater	Nonmajor Enterprise Funds	
Operating Revenues					
Charges for Services	\$ 6,549,530	6,811,401	1,070,963	1,781,682	16,213,576
Miscellaneous	117,540	296,838	10,061	25,117	449,556
Total Operating Revenues	6,667,070	7,108,239	1,081,024	1,806,799	16,663,132
Operating Expenses					
Personnel Services	475,105	477,959	65,868	439,475	1,458,407
Contractual Services	2,250,095	2,271,883	222,914	527,305	5,272,197
Commodities	163,374	72,204	20,758	162,820	419,156
Depreciation and Amortization	791,401	924,622	279,771	66,270	2,062,064
Total Operating Expense	3,679,975	3,746,668	589,311	1,195,870	9,211,824
Net Operating Income	2,987,095	3,361,571	491,713	610,929	7,451,308
Nonoperating Revenues (Expenses)					
Interest Income	9,830	4,002	2,001	4,746	20,579
Interest Expense	(207,801)	(301,924)	(4,286)	(595)	(514,606)
Net Nonoperating Revenues (Expenses)	(197,971)	(297,922)	(2,285)	4,151	(494,027)
Net Income Before Transfers	2,789,124	3,063,649	489,428	615,080	6,957,281
Transfers In	37,072	-	-	-	37,072
Transfers Out	(485,000)	(735,000)	(300,000)	(410,000)	(1,930,000)
Net Transfers	(447,928)	(735,000)	(300,000)	(410,000)	(1,892,928)
Change in Net Position	2,341,196	2,328,649	189,428	205,080	5,064,353
Net Position - Beginning of Year	32,960,596	30,571,916	11,694,165	3,971,531	79,198,208
Net Position - End of Year	\$ 35,301,792	32,900,565	11,883,593	4,176,611	84,262,561

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities				Total
	Water	Sewer	Stormwater	Nonmajor Enterprise Funds	
Cash Flows From Operating Activities					
Cash Received From Customers and Users	\$ 6,263,779	6,722,060	1,057,311	1,707,718	15,750,868
Cash Paid to Suppliers of Goods and Services	(2,379,162)	(2,057,786)	(212,463)	(701,836)	(5,351,247)
Cash Paid to Employees	(476,721)	(496,538)	(82,783)	(467,500)	(1,523,542)
Other Operating Receipts	117,540	296,838	10,061	25,117	449,556
Net Cash Provided by Operating Activities	3,525,436	4,464,574	772,126	563,499	9,325,635
Cash Flows From Investing Activities					
Interest Received	15,717	9,501	3,301	7,530	36,049
Cash Flows From Capital and Related Financing Activities					
Purchase and Construction of Capital Assets	(1,186,160)	(2,228,889)	(377,828)	(6,307)	(3,799,184)
Principal Payments - Capital Lease	(389,780)	(15,217)	(48,088)	(49,542)	(502,627)
Principal Payments - General Obligation Bonds	(146,871)	(220,307)	-	-	(367,178)
Interest Payments	(216,626)	(315,176)	(4,286)	(595)	(536,683)
Principal Payments - Loans Payable	(731,807)	(1,031,383)	-	-	(1,763,190)
Net Cash Used for Capital and Related Financing Activities	(2,671,244)	(3,810,972)	(430,202)	(56,444)	(6,968,862)
Cash Flows From Noncapital Financing Activities					
Transfers Out	(485,000)	(735,000)	(300,000)	(410,000)	(1,930,000)
Net Change in Cash and Investments	384,909	(71,897)	45,225	104,585	462,822
Cash and Investments - Beginning of Year	7,841,950	5,022,158	1,712,127	3,838,697	18,414,932
Cash and Investments - End of Year	\$ 8,226,859	4,950,261	1,757,352	3,943,282	18,877,754

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2021

	Business-Type Activities				Total
	Water	Sewer	Stormwater	Nonmajor Enterprise Funds	
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities					
Net Operating Income	\$ 2,987,095	3,361,571	491,713	610,929	7,451,308
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities					
Depreciation and Bond Amortization Expense	791,401	924,622	279,771	66,270	2,062,064
(Increase) Decrease in Accounts Receivable	(299,705)	(89,341)	(13,652)	(73,964)	(476,662)
(Increase) Decrease in Deferred Outflows	6,365	14,972	6,813	12,157	40,307
Increase (Decrease) in Meter Deposits Payable	13,954	-	-	-	13,954
Increase (Decrease) in Accounts Payable	32,212	284,253	30,958	(12,543)	334,880
Increase (Decrease) in Accrued Liabilities	2,095	2,048	251	72,072	76,466
Increase (Decrease) in Accrued Compensated Absences	192	7,227	-	(6,738)	681
Increase (Decrease) in Net Pension Liability	(86,835)	(120,723)	(36,172)	(105,516)	(349,246)
Increase (Decrease) in Deferred Inflows	78,662	79,945	12,444	832	171,883
Net Cash Provided by Operating Activities	\$ 3,525,436	4,464,574	772,126	563,499	9,325,635

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Statement of Fiduciary Net Position
Combined Fiduciary Funds
December 31, 2021

		<u>Custodial Funds</u>
	<u>ASSETS</u>	
Cash		\$ <u><u>5,135</u></u>
	<u>LIABILITIES</u>	
Due To Others		\$ <u><u>5,135</u></u>

CITY OF JUNCTION CITY, KANSAS
Statement of Changes in Fiduciary Net Position
Combined Fiduciary Funds
For the Year Ended December 31, 2021

	<u>Custodial Funds</u>
Revenues	\$ -
Expenditures	<u>-</u>
Excess (Deficit) of Revenues Over Expenditures	-
Fund Balance - Beginning of Year	<u>-</u>
Fund Balance - End of Year	\$ <u><u>-</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of **City of Junction City, Kansas**, relating to the funds included in the accompanying financial statements, conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governments (GASB 34 Edition), and by the Financial Accounting Standards Board, when applicable. The following is a summary of such significant policies.

Reporting Entity

City of Junction City, Kansas (the City) was incorporated in 1859 and became a City of the first class on January 1, 1962. The City operates under a City Commission–Manager form of government. The accompanying basic financial statements present the City (the primary government) and its component units, Dorothy Bramlage Public Library and Spirit of '76, entities for which the City is considered to be financially accountable. The Public Library is a discretely presented component unit that is reported in a separate column in the government-wide financial statements to emphasize that the Public Library is legally separate from the City. Spirit of '76 is a blended component unit that is reported as a governmental fund of the City to emphasize that Spirit of '76 is part of the City.

Discretely Presented Component Unit

The Dorothy Bramlage Public Library (the Library) is operated by a Library Board which is appointed by the City Commission. The City levies and collects a special library tax to subsidize the Library's operations. The Library's mill levy can be capped by charter ordinance of the City Commission. Bond issuances must also be approved by the City. Separately issued financial statements for the Library are available at the Library.

Blended Component Unit

Spirit of '76, a Kansas not-for-profit 501(c)(4) corporation, is operated by an eleven-member Board appointed by the Mayor and the Chairman of the Board of County Commissioners. The City has issued several series of Industrial Revenue Bonds (IRB's) for economic development projects within the City for which Spirit of '76 is the tenant under separate financing leases. In relation to these IRB's the City and Spirit of '76 have entered into economic development grant agreements whereby the City agrees to provide Spirit with an economic development grant in an amount necessary for Spirit of '76 to make basic rental payments required by the leases. Spirit of '76 is presented as a governmental fund type. Separately issued financial statements for Spirit of '76 are not available.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water/sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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

Fiduciary funds are used to account for assets held on behalf of outside parties. The City uses custodial funds to report resources held by the City in a custodial capacity for remittance of fiduciary resources to individuals, private organizations or other governments.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. Major individual governmental funds and the major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are generally considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. A 90-day availability period is used for revenue recognition for all governmental fund revenues except property taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City. While property taxes receivable are shown on the balance sheet as current assets of the City, they

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

are not recognized as revenue at year end because statutory provisions prohibit their use until the year for which they were raised and budgeted. Instead, they are offset by deferred revenue accounts.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City reports the following major governmental funds:

General Fund - The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund accounts for the general operating transactions of the City including public safety, public works, parks, recreation, and administration.

Capital Improvement Fund - The capital improvement fund was established to provide a financing mechanism for the repair, restoration and rehabilitation of existing public facilities.

Debt Service Fund - The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Land Bank Fund - The land bank fund accounts for proceeds received from the sale of land bank properties.

Spirit of '76 Fund - The Spirit of '76 fund accounts for several economic development projects of the City.

The City reports the following major proprietary funds:

Water Fund - The water fund accounts for the operation and maintenance activities of the City's water distribution systems.

Sewer Fund - The sewer fund accounts for the operation and maintenance activities of the City's wastewater collection and treatment systems.

Stormwater Fund - The stormwater fund accounts for the operation and maintenance activities of the City's stormwater collection and treatment systems.

Statement of Cash Flows

For purposes of the statement of cash flows, the City considers deposits and highly liquid investments with an original maturity of three months or less to be cash equivalents.

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade accounts receivable are shown net of an allowance for uncollectible. Management records a trade accounts receivable allowance based on percentages of collection estimated from the aging of the accounts receivable.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Property Taxes and Receivable

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the Geary County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the City and therefore, are not susceptible to accrual. At December 31, such taxes are recorded as taxes receivable, net of anticipated delinquencies with a corresponding amount recorded as deferred inflows of resources on the balance sheet of the appropriate funds. It is not practicable to apportion delinquent taxes at the end of the year and, further, the amounts are not material in relationship to the primary government financial statements.

Recognized state-shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year end are not due and receivable until the ensuing year.

Kansas statutes require that projects financed in part by special assessments to be paid in installments must be financed through the issuance of general obligation bonds or temporary notes which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate capital project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the Debt Service Fund. Further, Kansas statutes require levying additional general and ad valorem property taxes in the City's Debt Service Fund to finance delinquent special assessments receivable. Accordingly, special assessments receivable are accounted for within the City's Debt Service Fund. Special assessments as levied over a 15 to 20-year period, and annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. On December 31st, the special assessment taxes levied are a lien on the property are recorded as special assessments receivable in the Debt Service Fund with a corresponding amount recorded as a deferred inflow of resources.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost greater than \$5,000 an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and systems	50 years
Improvements	7 - 50 years
Machinery and equipment	3 - 15 years
Infrastructure	15 - 50 years

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Prepaid Expenses

Payments made to vendors for goods or services that will benefit periods beyond the date of this report are recorded as prepaid expenses.

Compensated Absences

Under the terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. Employees are allowed to accumulate vacation leave not to exceed 240 hours. Fire department employees may accumulate up to 480 hours. The policy prohibits payment for vacation in lieu of time off. Upon termination or retirement, vacation is paid to employees up to the maximum accumulations noted above.

All regular full-time employees employed by the City on or before December 31, 1994 who have an accumulation of more than 1,040 sick leave hours, or more than 1,452 sick leave hours for Fire department shift captains, may accumulate up to the accrued balance of the sick leave hours as of December 31, 1994 which then will become their accumulated maximum. All regular full-time employees employed by the City after December 31, 1994 may accumulate up to 1,040 sick leave hours, with no maximum sick leave hours for Fire department shift captains. Upon retirement from the City, employees are paid one quarter of their accumulated sick leave up to a maximum amount of 240 hours for employees and 480 hours for fire department shift captains. To be eligible for the sick leave payout, the retiring employee must be eligible to receive retirement benefits for service with the City through the Kansas Public Employees Retirement System (KPERS) or Kansas Police and Firemen's Retirement System (KP&F).

All vacation pay is accrued when incurred and the varying amounts of accumulated sick leave are accrued upon employees becoming KPERS or KP&F retirement eligible in the government-wide and proprietary financial statements. In the governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports a collective deferred outflow of resources related to pensions, OPEB and unamortized loss on refunding of debt, which is described in more detail in Note 4 – Defined Benefit Pension Plan, Note 5 – Other Post Employment Healthcare Benefits and Note 6 – Other Post Employment Benefits (KPERS).

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from two

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of net position and the governmental funds balance sheet for property tax receivable. Property taxes are not recognized as revenue until the period for which they are levied. Additionally, the City reports collective deferred inflow of resources related to pensions and OPEB, which is described in more detail in Note 4 – Defined Benefit Pension Plan, Note 5 – Other Post Employment Healthcare Benefits and Note 6 - Other Post Employment Benefits (KPERs).

Net Position and Fund Balance

In the government-wide and proprietary fund financial statements, net position is classified into three components:

- Net investment in capital assets - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - consisting of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
- Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

In the governmental fund financial statements, fund balance is comprised of five different classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The fund balance is classified as follows:

- Non-spendable – Assets legally or contractually required to be maintained or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amounts become spendable.
- Restricted – Assets with externally imposed constraints, such as those mandated by creditors, grantors, and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws, or regulations.
- Committed – Assets with a purpose formally imposed by resolution by the City Commission, binding unless modified or rescinded by the City Commission.
- Assigned – Comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the City Commission or (2) a body or official to whom the City Commission has delegated the authority to assign amounts to be used for specific purposes as prescribed by the City's fund balance and cash policy.
- Unassigned – All amounts not included in the other fund balance classifications. The general fund shall be the only fund required to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

In circumstances when an expenditure is made for a purpose which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The following is the detail for fund balance classifications in the financial statements:

	Major Governmental Funds					Other	Total
	<u>General</u>	<u>Capital Improvement</u>	<u>Debt Service</u>	<u>Land Bank</u>	<u>Spirit of '76</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
Fund Balances							
Restricted for							
Economic Development \$	-	-	-	-	-	651,608	651,608
Public Works	-	-	-	-	-	892,111	892,111
Public Safety	-	-	-	-	-	1,303,832	1,303,832
Debt Service	-	-	2,597,259	-	-	586,355	3,183,614
Culture and Recreation	-	-	-	-	-	52,056	52,056
Encumbrances	948,501	10,686	-	-	-	-	959,187
Committed for							
Employee Benefits	-	-	-	-	-	1,323,097	1,323,097
Economic Development	-	-	-	-	2,962	-	2,962
Capital Improvements	-	-	-	304,378	-	-	304,378
Culture and Recreation	-	-	-	-	-	14,422	14,422
Assigned for							
Capital Improvements	-	1,253,371	-	-	-	21,398	1,274,769
Unassigned	<u>5,082,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,082,060</u>
Total Fund Balances \$	<u>6,030,561</u>	<u>1,264,057</u>	<u>2,597,259</u>	<u>304,378</u>	<u>2,962</u>	<u>4,844,879</u>	<u>15,044,096</u>

Concentrations of Credit Risk

Loans are extended and secured with a lien on the property and a personal guaranty to local industries under the revolving loan program. Unsecured credit is extended to customers for water and sewer fees and charges for services. Intergovernmental receivables include unsecured amounts due from federal, state and county agencies for various grant programs. Credit is extended to citizens for special assessments levied by the City for capital improvements. These assessments are secured by liens on the related properties.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments in the Temporary Notes, Debt Service, Federal Equitable Sharing, and Disaster Insurance Trust Funds for the year ended December 31, 2021.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each governmental fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds and the following special revenue funds: Spirit of '76 Fund, Sundown Salute Fund, Grants Fund, Special Projects Fund, PSAP 911 Fund, Federal Funds Exchange Fund and ARPA Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Pending Governmental Accounting Standards Board Statements

At December 31, 2021, the Governmental Accounting Standards Board (GASB) has issued several statements not yet implemented by the City. The Statements that might impact the City are as follows:

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. Statement 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for periods beginning after June 15, 2021, as a result of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

GASB Statement No. 91, *Conduit Debt Obligations*, eliminates diversity in practice associated with government issuers' financial reporting of conduit debt obligations. The Statement achieves that objective by classifying the existing definition of a conduit debt obligation, establishing that a conduit debt obligation is not a liability of the issuer, establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations, and improving required note disclosures. The requirements for this statement are effective for periods beginning after December 15, 2021, as a result of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides guidance where some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) -most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement are effective for periods beginning after

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

June 15, 2021, as a result of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements for this statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements for this statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements for this statement are effective for periods beginning after June 15, 2021.

NOTE 2 – DEPOSITS AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the balance sheet.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

As of December 31, 2021, the City had the following investments:

Investment Type		Fair Value	Investment Maturities (Less Than 1 Year)	Moody Rating
U.S. Agency Securities	\$	24,492,890	24,492,890	Aaa
Treasury Bonds		764,774	764,774	Aaa
Treasury Notes		523,758	523,758	Aaa

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles (GAAP). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The U.S. Agency Securities are valued using quoted matrix pricing models (Level 2 inputs).

Several of the above investments are measured at the net asset value, have an ongoing redemption frequency and liquidity fees or redemption gates are not imposed on any of the investments.

Concentration of credit risk. Kansas statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Kansas statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not use "peak periods" during 2021. All deposits were legally secured at December 31, 2021.

At December 31, 2021, The City's and Fiduciary's carrying amount of deposits were \$32,724,575 and \$5,135, respectively. The bank balance was \$34,067,943. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$526,924 was covered by federal depository insurance, \$7,259,597 was secured by letters of credit in the City's name, and \$26,281,422 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Kansas statutes require investments to be adequately secured.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 14,007,622	-	-	14,007,622
Construction in Progress	1,938,294	3,274,364	2,285,930	2,926,728
Total Capital Assets Not Being Depreciated	<u>15,945,916</u>	<u>3,274,364</u>	<u>2,285,930</u>	<u>16,934,350</u>
Capital Assets Being Depreciated				
Buildings and Improvements	21,030,536	33,527	-	21,064,063
Infrastructure	98,505,690	3,224,374	-	101,730,064
Machinery and Equipment	18,556,259	678,668	-	19,234,927
Total Capital Assets Being Depreciated	<u>138,092,485</u>	<u>3,936,569</u>	<u>-</u>	<u>142,029,054</u>
Less Accumulated Depreciation for				
Buildings and Improvements	12,049,392	413,058	-	12,462,450
Infrastructure	58,226,422	2,535,784	-	60,762,206
Machinery and Equipment	13,800,873	1,168,075	-	14,968,948
Total Accumulated Depreciation	<u>84,076,687</u>	<u>4,116,917</u>	<u>-</u>	<u>88,193,604</u>
Total Capital Assets Being Depreciated, Net	<u>54,015,798</u>	<u>(180,348)</u>	<u>-</u>	<u>53,835,450</u>
Governmental Activities Capital Assets, Net	<u>\$ 69,961,714</u>	<u>3,094,016</u>	<u>2,285,930</u>	<u>70,769,800</u>

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type Activities				
Capital Assets Not Being Depreciated				
Land	\$ 442,563	-	-	442,563
Construction in Progress	26,885,031	3,505,963	2,017,208	28,373,786
Total Capital Assets Not Being Depreciated	<u>27,327,594</u>	<u>3,505,963</u>	<u>2,017,208</u>	<u>28,816,349</u>
Capital Assets Being Depreciated				
Buildings and Improvements	25,219,140	-	-	25,219,140
Machinery and Equipment	8,875,980	458,544	285,000	9,049,524
Infrastructure	80,801,248	2,017,208	-	82,818,456
Total Capital Assets Being Depreciated	<u>114,896,368</u>	<u>2,475,752</u>	<u>285,000</u>	<u>117,087,120</u>
Less Accumulated Depreciation for				
Buildings and Improvements	11,185,901	413,264	-	11,599,165
Machinery and Equipment	7,101,610	226,770	156,750	7,171,630
Infrastructure	39,212,781	1,422,033	-	40,634,814
Total Accumulated Depreciation	<u>57,500,292</u>	<u>2,062,067</u>	<u>156,750</u>	<u>59,405,609</u>
Total Capital Assets Being Depreciated, Net	<u>57,396,076</u>	<u>413,685</u>	<u>128,250</u>	<u>57,681,511</u>
Business-type Activities Capital Assets, Net	<u>\$ 84,723,670</u>	<u>3,919,648</u>	<u>2,145,458</u>	<u>86,497,860</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities		Business-type Activities	
General government	\$ 513,864	Water	\$ 791,401
Public safety	656,545	Sewer	924,622
Public works	2,716,863	Stormwater	279,771
Parks and recreation	229,645	Nonmajor	66,270
Total	<u>\$ 4,116,917</u>	Total	<u>\$ 2,062,064</u>

NOTE 4 – DEFINED BENEFIT PENSION PLAN

Plan Description

City of Junction City, Kansas participates in a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), as defined in Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

- Public Employees, which includes
 - State/School employees
 - Local employees
- Police and Firemen
- Judges

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

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

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

Benefits

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

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

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. The monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new cash balance retirement plan (KPERS 3) was created for new hires starting after January 1, 2015. Normal retirement age for KPERS 3 is 65 with 5 years of service or 60 with 30 years of service. Early retirement is available at age 55 with 10 years of service with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

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

Contributions

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

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll for the fiscal year ended June 30, 2021.

The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory employer capped contribution rate for local government employees are both 8.87%. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory employer capped contribution rate for police and firemen employees are both 22.80%. The member contribution rates as a percentage of eligible compensation for the fiscal year ended June 30, 2021 was 6.00% for local government employees and 7.15% for police and firemen.

Contributions to the pension plan for the City were \$379,138 for local government and \$1,456,283 for police and firemen for the year ended December 31, 2021.

Employer Allocations

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

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

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

The allocation percentages for the City's share of the collective pension amounts as of December 31, 2021 were based on the ratio of each employer's contributions to the total employer and nonemployer contributions of the group for the fiscal year ended June 30, 2021.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments.

Net Pension Liability

Net pension liability activity for the year ended December 31, 2021 was as follows:

	<u>Local Government</u>	<u>Police and Firemen</u>
Net Pension Liability	\$2,489,670	\$10,797,391
Measurement Date	June 30, 2021	June 30, 2021
Valuation Date	December 31, 2020	December 31, 2020
City's Proportion	0.207%	1.13%
Change in Proportion	0.001%	-0.031%

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Actuarial Assumptions

The actuarial valuation used the following actuarial assumptions applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price inflation	2.75%
Salary increase	3.50 to 12.00%, including inflation
Investment rate of return net of investment expense, including price inflation	7.25%

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study conducted for the three year period January 1, 2016 through December 31, 2018. The experience study is dated January 7, 2020.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class of the most recent experience study, dated January 7, 2020, as provided by KPERs' investment consultant, are summarized in the following table:

Asset Class	Long-Term Target Allocation		Long-Term Expected Real Rate of Return	
U.S. Equities	23.50	%	5.20	%
Non-U.S. Equities	23.50		6.40	
Private Equity	8.00		9.50	
Private Real Estate	11.00		4.45	
Yield Driven	8.00		4.70	
Real Return	11.00		3.25	
Fixed Income	11.00		1.55	
Short-term Investments	4.00		0.25	
Total	100.00	%		

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The local groups do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap was 1.2%.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the City's proportionate share of the net pension liability would be if

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Local Employees	\$ 4,095,264	\$ 2,489,670	\$ 1,143,174
Police and Firemen	16,205,850	10,797,391	6,273,213

Pension Expense

For the year ended December 31, 2021, the City recognized pension expense of \$1,643,047, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources for local employees and police and firemen:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 950,268	22,543
Net differences between projected and actual earnings on investments	-	3,716,784
Changes in assumptions	1,863,537	-
Changes in proportion	220,123	547,179
City contributions subsequent to measurement date	998,218	-
Total	\$ 4,032,146	4,286,506

The \$998,218 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending</u>	
2022	\$ (12,376)
2023	(166,208)
2024	(240,125)
2025	(901,348)
2026	67,479
Thereafter	-

NOTE 5 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description

The City offers postemployment health insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the City. Kansas statutes provide that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements until the individuals become eligible for Medicare coverage at age 65. The medical insurance benefit provides the same coverage for retirees and their dependents as for active employees and their dependents. The benefit is available for selection at retirement and is extended to early retirees with at least ten years of service and their dependents until the individuals become eligible for Medicare at 65. The plan does not issue a stand-alone financial report.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Funding Policy

The City provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statutes, which may be amended by the state legislature, establish that participating retirees may be required to contribute to the employee group health benefits plan, including administrative costs at an amount not to exceed 125 percent of the premium cost for other similarly situated employees. The City requires participating retirees to contribute 100 percent of the composite premium cost of active employees to maintain coverage. The City appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditures on a pay-as-you-go basis through the General Fund. In 2021, the City did not contribute to the plan. As of the January 1, 2021 census, the following employees were covered by the benefit terms:

Active Employees	177
Retirees and Covered Spouses	9
Total	<u>186</u>

Total OPEB Liability

At December 31, 2021, the total OPEB liability was \$389,814. The OPEB liability was measured as of December 31, 2021 and was determined by an actuarial valuation performed as of January 1, 2021 using the participant census as of January 1, 2021.

Actuarial Assumptions

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Valuation Date	January 1, 2021
Actuarial Cost Method	Individual Entry Age Normal as a level % of payroll
Inflation	2.50%
Salary Increases	3.50%
Discount Rate	2.25%
Healthcare Cost Trend Rates	Medical & Pharmacy: 7.5% decreasing .5% per year to an ultimate rate of 4.5%
Retiree's Share of Benefit Related Costs	100% of premium equivalent rates

The discount rate was based on an index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

Changes in the total OPEB liability are as follows:

Total OPEB Liability – Beginning of Year	\$ <u>418,572</u>
Service Cost	12,526
Interest Cost	8,369
Net Benefits Paid by Employer	6,039
Ad Hoc Postemployment Benefit Changes	-
Differences Between Expected and Actual Experience	(5,714)
Changes in Assumptions	<u>(49,978)</u>
Net Changes	<u>(28,758)</u>
Total OPEB Liability – End of Year	\$ <u>389,814</u>

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Sensitivity of the City's OPEB Liability to Changes in the Discount Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.25%) or one percentage point higher (4.25%) than the current discount rate:

	<u>1% Decrease (2.25%)</u>	<u>Discount Rate (3.25%)</u>	<u>1% Increase (4.25%)</u>
Total OPEB Liability	\$ 415,238	389,814	366,453

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Health Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 358,161	389,814	426,912

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the City recognized OPEB expense of \$16,962. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ -	17,029
Changes in assumptions	26,585	45,752
Total	\$ 26,585	62,781

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

<u>Year Ending</u>	
2022	\$ (3,933)
2023	(3,933)
2024	(3,933)
2025	(3,933)
2026	(3,948)
Thereafter	(16,516)

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (KPERS)

Plan Description

The City participates in a single-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-4925. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Benefits

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability and life insurance benefits to eligible disabled members. Benefits provided are self-funded, and the full cost of the benefits is covered by the OPEB Plan. The monthly benefit is 60% of the member's monthly rate of compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever first occurs. If the disability occurs at or after age 60, benefits are payable while disability continues, for a period of five years or until the date of the member's retirement, whichever first occurs. Upon the death of a member who is receiving monthly disability benefits, the plan will pay a lump sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of (a) the member's annual rate of compensation at the time of disability, or (b) the member's previous 12 months of compensation at the time of the last date on payroll. If the member had been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, he or she may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary.

Employer contributions are established and may be amended by state statute. Members are not required to contribute. Employer contributions paid for benefits as they came due during the fiscal year ended December 31, 2021 totaled \$19,054.

Employees Covered by Benefit Terms

As of the valuation date of December 31, 2020, the following employees were covered by the benefit terms:

Active Members	92
Disabled Members	2
Total	94

Total OPEB Liability

The total KPERS OPEB liability of \$181,603 reported as of December 31, 2021, was measured as of June 30, 2021, and was determined by an actuarial valuation performed as of December 31, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise noted:

Discount Rate	2.16%
Implicit Inflation Rate	2.75%
Mortality Rates	Local Males: 90% of RP-2014 M Total Dataset +2 Local Females: 90% of RP-2014 F Total Dataset +1 Generational mortality improvements were projected for future years using MP-2021 Post-disability mortality rates are included in long-term disability claim termination rates.
Salary Increases	3.50% to 10.00% based on years of service
Payroll Growth	3.00%
Actuarial Cost Method	Entry Age Normal

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The discount rate was based on the bond buyer general obligation 20-bond municipal index. The discount rate increased from 3.58% in 2017 to 3.87% in 2018, then decreased to 3.50% in 2019, 2.21% in 2020 and 2.16% in 2021.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2016 through December 31, 2018.

There were no significant changes between the valuation date and the fiscal year end.

Changes in the Total OPEB Liability

The following table shows the changes of the City's total OPEB liability:

Total OPEB Liability – Beginning of Year	\$ 118,175
Service Cost	15,009
Interest Cost	2,751
Effect on Economic/Demographic Gains or Losses	62,961
Effect of Assumptions Changes or Inputs	273
Benefit Payments	<u>(17,566)</u>
Net Changes	<u>63,428</u>
Total OPEB Liability – End of Year	\$ <u>181,603</u>

Sensitivity of the Total KPERS OPEB Liability to Changes in the Discount Rate

The following presented the total KPERS OPEB liability of the City, as well as what the City's total KPERS OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	<u>1% Decrease (1.16%)</u>	<u>Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
Total OPEB Liability	\$ 186,887	181,603	176,015

Sensitivity of the Total KPERS OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total KPERS OPEB liability of the City, as well as what the City's total KPERS OPEB liability would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current trend rates:

	<u>1% Decrease</u>	<u>Health Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 181,603	181,603	181,603

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the City recognized OPEB expense of \$20,963. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 56,702	23,348
Changes in assumptions	<u>7,411</u>	<u>2,464</u>
Total	\$ <u>64,113</u>	<u>25,812</u>

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

<u>Year Ending</u>	
2022	\$ 3,203
2023	3,203
2024	3,203
2025	3,203
2026	3,323
Thereafter	22,166

NOTE 7 - RISK MANAGEMENT

City of Junction City, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other public entities in the State of Kansas and Missouri to participate in the Midwest Public Risk Pool (MPR), a public entity risk pool currently operating as a common risk management and insurance program for 153 participating members. The agreement to participate provides that MPR will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. During 2021, the City contributed \$381,135 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by MPR management.

The City has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Eastern Region Insurance Trust (KERIT), a public entity risk pool currently operating as a common risk management and insurance program for 19 participating members. The agreement to participate provides that KERIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. During 2021, the City contributed \$190,400 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Litigation

There are a number of claims and/or lawsuits to which the City is a party as a result of the ordinary course of City activities. The City management and legal counsel anticipate that the potential claims against the City not covered by insurance; if any, resulting from such matters would not materially affect the financial position of the City.

Industrial Revenue Bonds

The City has issued industrial revenue bonds to finance the purchase of land and construction of facilities leased to local businesses. The lease agreements provide for rentals sufficient to service the related bonds. The debt service on these issues is paid solely from lease agreements; these issues do not constitute a debt of the City. The lessees have the option of purchasing the leased properties at any time during the lease periods for amounts sufficient to retire the related outstanding bonds. At the end of the lease periods, which conform to bond maturity schedules, the lessees may either purchase the property for a nominal amount or renew the leases annually at nominal amounts. As of December 31, 2021, industrial revenue bonds of \$8,811,533 are outstanding.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The City has issued several series of industrial revenue bonds (IRB's) for economic development projects within the City for which Spirit of '76, Inc, a Kansas not-for-profit 501(c)(41) corporation, is the tenant under separate financing leases that provide for basic rental payments in amounts sufficient to pay debt service on the IRB's. For each of the projects, Spirit of '76 has entered into a sublease agreement with an entity that occupies and operates the project. The entities occupying and operating the projects are Capgemini, Inc. and the Junction City Opera House. The City has guaranteed IRB's in the form of grant payments with outstanding balances as of December 31, 2021, of \$1,937,165 and is recorded as Spirit loans payable in the government-wide statements of the City, as Spirit of '76 is blended with the City financial statements.

In relation to these IRB's the City and Spirit of '76 have entered into economic development grant agreements whereby the City agrees to provide Spirit with an economic development grant in an amount necessary for Spirit of '76 to make the basic rental payments required by the leases. Pursuant to its home rule powers, the City has adopted an ordinance authorizing the issuance of general obligation bonds in amounts necessary to fulfill the City's obligations under each of the grant agreements, thus making the City's obligations to Spirit of '76 pursuant to the grant agreements binding obligations not subject to appropriation. The City does not intend to issue such general obligation bonds, but to make the payments on the dates necessary for Spirit of '76 to make the basic rent payments.

NOTE 9 – ENCUMBRANCES

Encumbrances included in fund balances as of December 31, 2021 are reported in the accompanying table:

<u>Fund</u>	<u>Encumbrances</u>
Major Funds	
General Fund	\$ 948,501
Capital Improvement Fund	10,686
Water Fund	13,005,614
Sewer Fund	452,515
Nonmajor Governmental Funds	1,991,234
Nonmajor Proprietary Funds	<u>17,686</u>
Total Reporting Entity	\$ <u>16,426,236</u>

NOTE 10 – BOND REFUNDING DEBT DEFEASANCE

On July 20, 2021, the City issued Series 2021 General Obligation Refunding bonds of \$4,530,000 (par value) with an interest rate of 3.00%. The bond proceeds were used to current refund \$2,500,000 of Series 2011A General Obligation bonds and \$1,970,000 of Series 2013A General Obligation bonds. The Series 2021 bonds were issued at a premium of \$156,252, and after paying issuance costs of \$89,596 and underwriter's discount of \$37,599, the net proceeds were \$4,559,056. The current refunding met the requirements of a debt defeasance and the term bonds in the amount of \$4,470,000 were called on September 1, 2021. The Series 2021 bonds mature on September 1, 2034 and will be subject to optional redemption and payment prior to their stated maturity. The City completed the refunding to reduce its total debt service requirements and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$893,329.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11 – LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds payable at December 31, 2021 are comprised of the following issues:

	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Final Maturity Date</u>	<u>Outstanding December 31, 2021</u>
Governmental Activities				
Series 2008-DS	4.125%	\$ 382,000	9/15/2028	\$ 169,913
Series 2008-DT	5.25%	1,995,000	9/1/2024	531,579
Series 2011A	4.50% to 5.00%	4,017,074	9/1/2034	-
Series 2011C	5.00% to 5.75%	410,000	9/1/2026	-
Series 2013A	2.00% to 3.00%	8,247,988	9/1/2024	-
Series 2015A	2.25% to 3.00%	3,815,000	9/1/2025	1,645,000
Series 2016A	2.125% to 5.00%	35,407,217	9/1/2029	26,826,824
Series 2016B	2.00% to 3.00%	7,460,000	9/1/2028	5,265,000
Series 2020A	3.00%	8,937,306	9/1/2031	8,212,362
Series 2020B	1.20% to 2.10%	3,401,691	9/1/2031	3,145,182
Series 2021A	1.5% to 2.00%	4,530,000	9/1/2034	4,530,000
Series 2021-1 Temporary Notes	0.71%	2,500,000	3/1/2025	2,500,000
Total Governmental Activities				<u>52,825,860</u>
Business-Type Activities				
Series 2016A	2.125% to 5.00%	3,552,784	9/1/2029	2,593,187
Series 2020A	3.00%	34,339	9/1/2031	29,860
Series 2020B	1.20% to 2.10%	905,000	9/1/2036	900,000
Total Business-Type Activities				<u>3,523,047</u>
Total General Obligation Bonds Payable				<u>\$ 56,348,907</u>

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Year Ending December 31,	Governmental Activities	Business-Type Activities	Total
2022	\$ 8,663,120	461,194	9,124,314
2023	8,573,386	461,870	9,035,256
2024	8,202,473	461,651	8,664,124
2025	7,710,893	461,267	8,172,160
2026	6,676,000	461,130	7,137,130
2027-2031	17,938,005	866,545	18,804,550
2032-2036	1,840,000	912,725	2,752,725
Total Principal and Interest	59,603,877	4,086,382	63,690,259
Less Total Interest	6,778,017	563,335	7,341,352
Total Principal	\$ 52,825,860	3,523,047	56,348,907

Special Assessment Bonds

The City's special assessment debt was issued to provide funds for the construction of infrastructure in new commercial and residential developments. These bonds will be repaid from amounts levied against the property owners benefitted by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time the debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received.

Special assessment bonds at December 31, 2021 are comprised of the following issues:

	Interest Rates	Original Issue	Final Maturity Date	Outstanding December 31, 2021
Governmental Activities				
Series 2020A	3.00%	\$ 10,318,355	9/1/2031	\$ 9,492,779
Series 2020B	1.20% to 2.10%	728,309	9/1/2031	669,818
				\$ 10,162,597

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Annual debt service requirements to maturity for special assessment bonds are as follows:

		Governmental Activities	
		Principal	Interest
2022	\$	925,737	296,737
2023		956,455	269,587
2024		981,760	241,526
2025		1,013,421	212,714
2026		1,040,489	182,972
2027-2031		5,244,735	439,647
Total Special Assessments	\$	10,162,597	1,643,183

Capital Leases – Direct Borrowing

The City has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases and therefore have been recorded at the present value of their future minimum lease payments as of the inception date.

The following is a schedule of future minimum lease payments for capital leases as of December 31, 2021:

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 572,127	31,523	459,310	23,411
2023	562,830	18,547	452,456	16,388
2024	372,192	8,153	405,110	9,217
2025	126,843	2,558	410,352	3,974
2026	82,385	919	-	-
Total	\$ 1,716,377	61,700	1,727,228	52,990

* \$324,835 in the governmental activities and \$449,623 in the business-type activities was not drawn down until 2022, but is included in this schedule.

Revolving Loans Payable – Direct Borrowing

The City has engaged in loans with the Kansas Public Water Supply Revolving Fund, the Kansas Water Pollution Control Revolving Fund, and the Kansas Department of Transportation. The following displays annual debt service requirements to maturity for the loans outstanding at December 31, 2021:

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 845,618	239,402	384,645	52,385
2023	879,178	205,842	368,688	41,919
2024	914,074	170,946	378,901	31,755
2025	950,361	134,660	389,399	21,307
2026	988,093	96,928	400,188	10,569
2027 - 2031	1,425,344	77,346	67,142	5,358
Total	\$ 6,002,668	925,124	1,988,963	163,293

The amortization schedules for two revolving loans have not been finalized as of December 31, 2021, and therefore, have not been included in the future annual debt service requirements above. The outstanding balance as of December 31, 2021 on these loans is \$14,914,839.

Certificates of Participation

The City issued Series 2015 Certificates of Participation in the amount of \$1,795,000 on September 9, 2015 to refund series 2007 Certificates of Participation. The interest rate on the certificates is 0.35% to 2.00% and has a final maturity of December 31, 2022.

Future maturities of the certificates of participation are as follows:

		Governmental Activities	
		Principal	Interest
2022	\$	265,000	5,300

Changes in long-term debt outstanding are as follows:

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Due Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 56,469,977	4,530,000	10,674,117	50,325,860	7,053,868
Temporary Notes	-	2,500,000	-	2,500,000	615,000
Plus: Unamortized Bond Premium	5,671,566	156,252	761,868	5,065,950	-
Special Assessment Debt					
with City Commitment	11,046,663	-	884,066	10,162,597	925,737
KDOT Loans Payable - Direct Borrowing	6,816,234	-	813,566	6,002,668	845,618
Spirit Loans Payable	2,206,332	-	269,167	1,937,165	-
Certificates of Participation	525,000	-	260,000	265,000	265,000
Capital Leases Payable - Direct Borrowing	1,868,272	75,165	551,895	1,391,542	572,127
Compensated Absences	907,460	-	152,928	754,532	-
Net Pension Liability	16,828,063	-	4,277,428	12,550,635	-
Total OPEB Liability	418,572	-	28,758	389,814	-
Total OPEB Liability - KPERS	118,175	63,428	-	181,603	-
Total Long-Term Debt	\$ 102,876,314	7,324,845	18,673,793	91,527,366	10,277,350
Business-Type Activities					
General Obligation Bonds	\$ 3,855,030	-	331,983	3,523,047	349,901
Plus: Unamortized Bond Premium	305,265	-	35,194	270,071	-
KDHE Loans Payable - Direct Borrowing	18,666,993	-	1,763,191	16,903,802	384,645
Capital Leases Payable - Direct Borrowing	1,780,233	-	502,628	1,277,605	459,310
Compensated Absences	37,079	681	-	37,760	-
Net Pension Liability	1,085,672	-	349,246	736,426	-
Total Long-Term Debt	\$ 25,730,272	681	2,982,242	22,748,711	1,193,856

For the governmental activities, compensated absences are generally liquidated by the general fund.

NOTE 12 – SPECIAL ASSESSMENTS

Kansas statutes require special benefit district projects financed in part by special assessments to be financed through the issuance of general obligation bonds that are secured by the full faith and credit of the City. Further, state statutes permit levying additional general ad valorem taxes in the City's debt service fund to finance delinquent special assessments receivable. Accordingly, special assessments receivable are accounted for within the City's debt service fund. Special assessments are levied over the repayment period of the bonds and the annual installments are due and payable with annual ad valorem taxes. At December 31, 2021, the special assessment taxes levied are a lien on the property and are recorded as a special assessment receivable in the debt service fund with a corresponding amount recorded as deferred revenue. Special assessments receivable, net of allowance at December 31, 2021, was \$14,780,033.

NOTE 13 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas statutes. The City's operating transfers and statutory authority for the year ended December 31, 2021 were as follows:

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	Capital Improvement	\$ 150,000	K.S.A. 12-1,118
Sewer	General	735,000	K.S.A. 12-825d
Water	General	485,000	K.S.A. 12-825d
Sanitation	General	410,000	K.S.A. 12-825d
Stormwater	Debt Service	300,000	K.S.A. 12-825d
Grants	General	130,274	Grant Agreement
Temporary Notes	Water	37,072	Bond Agreement
Water	Water Reserve	22,761	K.S.A. 12-825d
Sewer	Sewer Reserve	239,784	K.S.A. 12-825d

In the governmental fund financial statements, total transfers in of \$1,892,928 tie to the total transfers out of \$1,892,928 from the proprietary funds.

NOTE 14 – TAX ABATEMENTS

Neighborhood Revitalization Areas. The City has an established neighborhood revitalization plan as of December 31, 2021. NRAs are established under K.S.A. 12-17,114 and are subject to City policy. NRAs are provided to assist with spurring investment and revitalization of properties which can benefit a neighborhood and the general public. The program works by rebating a portion of the incremental increase in property taxes resulting from improvements back to the property owner. To qualify for an NRA rebate, property owners must submit an application to be reviewed by City staff and approved by the City Commission. Applicants must also provide verification that they are current on all real or personal property taxes.

The percentage of the increase in property taxes rebated back to the property owners depends on the type and location of the property. Commercial and industrial properties receive a 95% rebate for a maximum of 10 years. Multi-family residential properties receive a 95% rebate for a maximum of five years. Single-family residential properties receive a 95% rebate for the first two years, 75% rebate in year three, 50% rebate in year four and 25% rebate in the fifth and final year.

During the year ended December 31, 2021, the City paid \$90,929 to various property owners under the Neighborhood Revitalization Program.

No other governments have entered into tax abatement agreements that reduce the City's tax revenues.

NOTE 15 – LAND HELD FOR SALE

During 2015, the City took possession of 942 lots of land that failed to sell at tax-foreclosure auctions. These lots include infrastructure improvements (streets, water and sewer lines, etc.) paid for by special assessments levied by the City. In 2018, the City took possession of an additional 159 lots. These lots were then placed in the City's Land Bank and will be listed for sale. Kansas statutes allow the re-amortization of the special assessments levied on each property over a twenty-year period starting when a lot is sold. Proceeds from the sale of the properties will be used to retire the outstanding special assessment bonds, as authorized by Kansas statutes. At December 31, 2021, the value of the land held for sale totaled \$6,799,200.

CITY OF JUNCTION CITY, KANSAS
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

City of Junction City, Kansas did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 5, 2022, which is the date the financial statements were available to be issued.

CITY OF JUNCTION CITY, KANSAS

Required Supplementary Information

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
General Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 15,511,839	13,199,128	13,199,128	2,312,711
Charges for Services	2,822,956	3,246,935	3,246,935	(423,979)
Special Assessments	60,692	-	-	60,692
Intergovernmental	1,440,383	1,842,534	1,842,534	(402,151)
Licenses and Permits	316,192	245,000	245,000	71,192
Fines and Fees	913,906	625,000	625,000	288,906
Use of Money and Property	111,717	35,000	35,000	76,717
Prior Year Cancelled Encumbrance	608,251	-	-	608,251
Miscellaneous	465,227	75,000	75,000	390,227
Total Revenues	22,251,163	19,268,597	19,268,597	2,982,566
Expenditures				
Administration	1,039,443	634,026	634,026	405,417
Building Maintenance	174,539	237,833	237,833	(63,294)
Information Systems	339,855	445,877	445,877	(106,022)
Airport	161,124	131,800	131,800	29,324
Court	441,800	382,301	382,301	59,499
Legal	187,650	353,505	353,505	(165,855)
Ambulance	3,545,813	3,752,624	3,752,624	(206,811)
Animal Shelter	255,613	275,419	275,419	(19,806)
Planning and Development	454,337	472,665	472,665	(18,328)
County Inspection	33,668	-	-	33,668
Police	6,119,340	6,626,650	6,626,650	(507,310)
Fire	2,682,112	2,973,801	2,973,801	(291,689)
Parks	1,232,855	1,113,088	1,113,088	119,767
Recreation	1,276,156	889,370	889,370	386,786
Spin City	53,567	151,322	151,322	(97,755)
Streets	3,453,262	3,073,099	3,073,099	380,163
Engineering	2,079	-	-	2,079
Opera House	124,120	172,000	172,000	(47,880)
Swimming Pool	138,044	201,529	201,529	(63,485)
Miscellaneous	-	615,000	615,000	(615,000)
Debt Service				
Principal	551,895	-	-	551,895
Interest and Other Charges	40,038	-	-	40,038
Total Expenditures	22,307,310	22,501,909	22,501,909	(194,599)
Excess (Deficit) of Revenues				
Over (Under) Expenditures	\$ (56,147)	(3,233,312)	(3,233,312)	3,177,165

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
General Fund (Continued)
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Other Financing Sources (Uses)				
Transfer In	\$ 1,760,274	1,630,000	1,630,000	130,274
Transfer Out	(150,000)	(150,000)	(150,000)	-
Net Other Financing Sources (Uses)	1,610,274	1,480,000	1,480,000	130,274
Excess Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	1,554,127	(1,753,312)	(1,753,312)	3,307,439
Budgetary Basis Fund Balance - Beginning of Year	520,205			
Budgetary Basis Fund Balance - End of Year	2,074,332			
GAAP Adjustments				
Encumbrances	948,501			
Accounts Receivable	603,495			
Taxes Receivable	2,399,082			
Accrued Interest Receivable	5,151			
Fund Balance - End of Year	\$ 6,030,561			

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Capital Improvement Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 36	-	-	36
Use of Money and Property	1,170	-	-	1,170
Total Revenues	1,206	-	-	1,206
Expenditures				
Contractual	-	160,000	160,000	(160,000)
Excess (Deficit) of Revenues Over (Under) Expenditures	(55,808)	(160,000)	(160,000)	161,206
Other Financing Sources				
Transfers In	150,000	150,000	150,000	-
Excess Revenues and Other Financing Sources Over (Under) Expenditures	94,192	(10,000)	(10,000)	161,206
Budgetary Basis Fund Balance - Beginning of Year	458,990			
Budgetary Basis Fund Balance - End of Year	553,182			
GAAP Adjustments				
Encumbrances	10,686			
Accrued Interest Receivable	1,176			
Fund Balance - End of Year - Capital Improvement Fund Only	565,044			
Fund Balances for Budgeted Funds Included with the Capital Improvement Fund on GAAP Basis Financials				
Temporary Notes Fund	699,013			
Fund Balance - End of Year	\$ 1,264,057			

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Land Bank Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	<u>Over (Under)</u>
Revenues				
Intergovernmental	\$ 96,000	50,000	50,000	46,000
Expenditures				
Contractual	<u>21,369</u>	<u>254,390</u>	<u>254,390</u>	<u>(233,021)</u>
Excess Revenues Over (Under) Expenditures	74,631	<u>204,390</u>	<u>204,390</u>	<u>279,021</u>
Fund Balance - Beginning of Year	<u>229,747</u>			
Fund Balance - End of Year	\$ <u>304,378</u>			

The notes to the financial statements are an integral part of this statement.

CITY OF JUNCTION CITY, KANSAS
Required Supplementary Information
December 31, 2021

KPERS PENSION PLAN

**Schedule of the City's Proportionate Share of the Collective Net Pension Liability
Last Seven Fiscal Years***

Fiscal Year-End Measurement Date	December 31, 2021 June 30, 2021	December 31, 2020 June 30, 2020	December 31, 2019 June 30, 2019	December 31, 2018 June 30, 2018	December 31, 2017 June 30, 2017	December 31, 2016 June 30, 2016	December 31, 2015 June 30, 2015
KPERS							
City's proportion of the net pension liability	0.207%	0.206%	0.200%	0.211%	0.205%	0.210%	0.217%
City's proportionate share of the net pension liability	\$ 2,489,670	\$ 3,575,263	\$ 2,795,639	\$ 2,934,890	\$ 2,968,813	\$ 3,249,381	\$ 2,853,521
City's covered-employee payroll	\$ 4,011,516	\$ 3,885,874	\$ 3,672,092	\$ 3,673,329	\$ 3,661,174	\$ 3,654,639	\$ 3,570,008
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	62.06%	92.01%	76.13%	79.90%	81.09%	88.91%	79.93%
KP&F							
City's proportion of the net pension liability	1.132%	1.163%	1.158%	1.218%	1.158%	1.207%	1.233%
City's proportionate share of the net pension liability	\$ 10,797,391	\$ 14,338,472	\$ 11,724,303	\$ 11,717,817	\$ 10,861,684	\$ 11,209,981	\$ 8,951,992
City's covered-employee payroll	\$ 6,339,858	\$ 6,384,551	\$ 6,228,404	\$ 6,235,516	\$ 5,955,667	\$ 5,686,971	\$ 5,367,327
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	170.31%	224.58%	188.24%	187.92%	182.38%	197.12%	166.79%
Plan fiduciary net position as a percentage of the total pension liability	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%

* The amounts presented for each fiscal year were determined as of December 31st. GASB No. 68 requires presentation of ten years. Until a full 10 year trend is compiled, the City will present information for those years for which information is available.

Notes to Schedule

Changes in assumptions.

As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation are as follows:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.

Changes from the November 2016 experience study that impacted individual groups are listed below:

KPERS

- The post-retirement health mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Required Supplementary Information
December 31, 2021

KP&F

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table with 1-year age set forward and the MP-2016, is used to anticipate future mortality improvements.
- The mortality assumption for disabled members was changed to the RP-2014 Disabled Lives Table (generational using MP-2016) with a 1-year age set forward.
- The active member mortality assumption was modified to the RP-2014 Employee Mortality Table with a 1- year age set forward with a 90% scaling factor.
- The retirement rates for Tier 1 were lowered and the ultimate assumed retirement age was changed from 63 to 65 for Tier 2.
- The termination of employment rates for Tier 2 were increased to better match the observed experience.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.25%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.75%.

Changes from the January 2020 experience study that impacted individual groups are listed below:

KPERS

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

KP&F

- Retirement rates were adjusted to partially reflect observed experience.
- Factors for the KP&F group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Required Supplementary Information
December 31, 2021

KPERS PENSION PLAN

Schedule of the City's Contributions
Last Seven Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
KPERS							
Contractually required contribution	\$ 349,580	340,751	319,579	308,192	309,735	329,651	346,460
Contributions in relation to the contractually required contribution	<u>349,580</u>	<u>340,751</u>	<u>319,579</u>	<u>308,192</u>	<u>309,735</u>	<u>329,651</u>	<u>346,460</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 4,056,019	4,049,332	3,834,349	3,673,329	3,661,174	3,590,968	3,654,639
Contributions as a percentage of covered payroll	8.62%	8.41%	8.33%	8.39%	8.46%	9.18%	9.48%
KP&F							
Contractually required contribution	\$ 1,417,586	1,407,286	1,309,322	1,252,715	1,133,364	1,181,953	1,214,737
Contributions in relation to the contractually required contribution	<u>1,417,586</u>	<u>1,407,286</u>	<u>1,309,322</u>	<u>1,252,715</u>	<u>1,133,364</u>	<u>1,181,953</u>	<u>1,214,737</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 6,387,209	6,650,840	6,369,466	6,235,516	5,955,667	5,788,214	5,686,971
Contributions as a percentage of covered payroll	22.19%	21.16%	20.56%	20.09%	19.03%	20.42%	21.36%

* GASB No. 68 requires presentation of ten years. Until a full 10 year trend is compiled, the City will present information for those years for which information is available.

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Required Supplementary Information
December 31, 2021

OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS

Schedule of Changes in the City's Total Other
Postemployment Benefits and Related Ratios
Last Five Fiscal Years*

Total OPEB Liability	2021	2020	2019	2018	2017
Service Cost	\$ 12,526	10,324	9,263	5,684	4,986
Interest Cost	8,369	12,260	12,342	11,265	11,897
Differences Between Expected and Actual Experience	(5,714)	-	(16,579)	-	-
Changes in Assumptions	(49,978)	27,566	(1,232)	-	8,425
Employer Contributions (Benefit Payments)	6,039	5,374	8,012	(35,494)	45,896
Net Changes in Total OPEB Liability	(28,758)	55,524	11,806	(18,545)	71,204
Total OPEB Liability - Beginning of Year	418,572	363,048	351,242	369,787	298,583
Total OPEB Liability - End of Year	\$ 389,814	418,572	363,048	351,242	369,787
Covered Payroll	\$ 9,106,181	11,232,627	7,649,954	6,640,607	6,416,045
Total OPEB Liability as a Percentage of Covered Payroll	4.28%	3.73%	4.75%	5.29%	5.76%

Notes to Schedule

Changes of assumptions and other inputs

Changes in assumptions and other inputs reflect a change in the discount rate from 3.70% in 2017, 3.20% in 2018, 3.64% in 2019, 3.26% in 2020 and 2.25% in 2021.

*GASB 75 requires presentation of ten years. Until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Required Supplementary Information
December 31, 2021

OTHER POSTEMPLOYMENT BENEFITS – DEATH AND DISABILITY

Schedule of Changes in the City's Death and Disability
Total OPEB Liability and Related Ratios
Last Four Fiscal Years*

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 15,009	11,975	12,671	12,554
Interest Cost	2,751	4,144	4,803	4,591
Effect of Economic/Demographic Gains or Losses	62,961	(7,610)	(15,333)	(11,359)
Effect of Assumptions Changes or Inputs	273	7,643	1,542	(1,332)
Employer Contributions (Benefit Payments)	(17,566)	(8,712)	(8,712)	(8,712)
Net Changes in Total OPEB Liability	63,428	7,440	(5,029)	(4,258)
Total OPEB Liability - Beginning of Year	118,175	110,735	115,764	120,022
 Total OPEB Liability - End of Year	 \$ 181,603	 118,175	 110,735	 115,764
 Covered Payroll	 \$ 3,830,010	 3,741,420	 3,299,627	 3,577,688
 Total OPEB Liability as a Percentage of Covered Payroll	 4.74%	 3.16%	 3.36%	 3.24%

Notes to Schedule

Changes of assumptions and other inputs

Changes in assumptions and other inputs reflect a change in the discount rate from 3.87% in 2018, 3.50% in 2019, 2.21% in 2020 and 2.16% in 2021.

*GASB 75 requires presentation of ten years. Until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See Independent Auditor's Report.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The special revenue funds used by the City of Junction City, Kansas are:

Economic Development Fund – To account for the joint City/County department that promotes retail and industrial development within or near Junction City and Geary County.

Employee Benefits Fund - To account for all payroll-related benefit expenses including the City's costs of workers' compensation, social security, retirement, unemployment and health insurance.

Library Fund - To account for the levying of ad valorem property tax on behalf of the Dorothy Bramlage Library Board.

Special Highway Fund - To account for monies levied by the State of Kansas which produces revenues the City can use to defray, in whole or in part, the cost of constructing, altering, reconstructing, maintaining and repairing streets and highways.

Fire Equipment Fund - To account for revenues and expenses for the purchase of rolling stock equipment for the fire department.

Special Parks and Recreation Fund - to account for the state shared tax and park land development fees for parks and recreation.

Drug and Alcohol Fund - To account for the monies provided by as state liquor tax on private clubs which are to be expended for the purchase, establishment, maintenance or expansion of services or programs for alcoholism prevention and education. The City used this fund to support the D.A.R.E. program in the public school system.

Sundown Salute Fund - To account for the collection of donations used for the City's annual 4th of July community celebration.

CDBG Revolving Loans Fund – To account for CDBG grant proceeds received.

Grants Fund – To account for grant proceeds received from various funding sources.

Rural Housing District Fund – To account for the taxes received to pay the debt on the Bluffs Park.

Law Enforcement Trust Fund – To account for funds collected through drug forfeitures. The funds can only be used for additional technical equipment or expertise, matching funds for federal grants or to defray the costs of protracted or complex investigation for local police.

Law Enforcement Training Fund – To account for funds collected through tickets issued by the police department. The funds can only be used for training of law enforcement personnel.

Federal Equitable Sharing Fund – To account for forfeiture of assets received by the City in connection with criminal prosecutions under federal law.

Treasury Forfeiture Fund – To account for forfeiture of assets received by the City in connection with other criminal prosecutions.

Special Projects Fund – To account for special projects including donation contributions and related expenses.

PSAP 911 Fund – To account for 911 fees including costs associated with 911 services.

Federal Funds Exchange Fund – To account for monies received from the Federal Funds Exchange.

ARPA Fund - to account for COVID-19 relief monies received from the American Rescue Plan Act.

NONMAJOR ENTERPRISE FUNDS

Sanitation Fund – To account for the operation and maintenance of the sanitation system operated within the City.

CITY OF JUNCTION CITY, KANSAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Economic Development	Employee Benefits	Library	Special Highway	Fire Equipment	Special Parks and Recreation	Drug and Alcohol
<u>ASSETS</u>							
Assets							
Cash and Investments	\$ 406,843	1,393,900	13,355	139,510	918,689	52,056	19,460
Receivables							
Property Tax	172,790	-	821,640	-	345,815	-	-
Accounts	20,218	8,990	-	-	-	-	-
Accrued Interest	783	-	-	202	1,770	-	38
Total Assets	\$ 600,634	1,402,890	834,995	139,712	1,266,274	52,056	19,498
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ -	79,793	-	28	-	-	-
Accrued Liabilities	-	-	-	-	-	-	339
Unearned Revenue - Grant Proceeds	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	79,793	-	28	-	-	339
Deferred Inflows of Resources							
Unavailable Revenue - Property Taxes	172,790	-	821,640	-	345,815	-	-
Total Liabilities and Deferred Inflows of Resources	172,790	79,793	821,640	28	345,815	-	339
Fund Balance							
Restricted	427,844	-	-	139,684	920,459	52,056	19,159
Committed	-	1,323,097	13,355	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total Fund Balance	427,844	1,323,097	13,355	139,684	920,459	52,056	19,159
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 600,634	1,402,890	834,995	139,712	1,266,274	52,056	19,498

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2021

	Sundown Salute	CDBG Revolving Loans	Grants	Rural Housing District	Law Enforcement Trust	Law Enforcement Training
<u>ASSETS</u>						
Assets						
Cash and Investments	\$ 1,086	191,855	-	586,355	219,975	4,170
Receivables						
Property Tax	-	-	-	-	-	-
Accounts	294	31,909	1,227,938	-	-	-
Accrued Interest	-	-	-	-	424	7
Total Assets	\$ 1,380	223,764	1,227,938	586,355	220,399	4,177
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>						
Liabilities						
Accounts Payable	\$ 313	-	568	-	4,129	-
Accrued Liabilities	-	-	-	-	-	-
Unearned Revenue - Grant Proceeds	-	-	81,019	-	-	-
Due to Other Funds	-	-	1,146,351	-	-	-
Total Liabilities	313	-	1,227,938	-	4,129	-
Deferred Inflows of Resources						
Unavailable Revenue - Property Taxes	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	313	-	1,227,938	-	4,129	-
Fund Balance						
Restricted	-	223,764	-	586,355	216,270	4,177
Committed	1,067	-	-	-	-	-
Assigned	-	-	-	-	-	-
Total Fund Balance	1,067	223,764	-	586,355	216,270	4,177
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,380	223,764	1,227,938	586,355	220,399	4,177

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2021

	Federal Equitable Sharing	Treasury Forfeiture	Special Projects	PSAP 911	Federal Funds Exchange Funds	ARPA	Totals
<u>ASSETS</u>							
Assets							
Cash and Investments	\$ 126,815	15,925	20,400	4,744	752,427	1,639,175	6,506,740
Receivables							
Property Tax	-	-	-	-	-	-	1,340,245
Accounts	-	-	1,200	-	-	-	1,290,549
Accrued Interest	-	31	40	8	-	-	3,303
Total Assets	\$ 126,815	15,956	21,640	4,752	752,427	1,639,175	9,140,837
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 3,756	-	242	-	-	-	88,829
Accrued Liabilities	-	-	-	-	-	-	339
Unearned Revenue - Grant Proceeds	-	-	-	-	-	1,639,175	1,720,194
Due to Other Funds	-	-	-	-	-	-	1,146,351
Total Liabilities	3,756	-	242	-	-	1,639,175	2,955,713
Deferred Inflows of Resources							
Unavailable Revenue - Property Taxes	-	-	-	-	-	-	1,340,245
Total Liabilities and Deferred Inflows of Resources	3,756	-	242	-	-	1,639,175	4,295,958
Fund Balance							
Restricted	123,059	15,956	-	4,752	752,427	-	3,485,962
Committed	-	-	-	-	-	-	1,337,519
Assigned	-	-	21,398	-	-	-	21,398
Total Fund Balance	123,059	15,956	21,398	4,752	752,427	-	4,844,879
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 126,815	15,956	21,640	4,752	752,427	1,639,175	9,140,837

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Economic Development	Employee Benefits	Library	Special Highway	Fire Equipment	Special Parks and Recreation	Drug and Alcohol
Revenues							
Taxes	\$ 194,930	110	856,708	-	393,331	-	52,056
Intergovernmental	-	-	-	628,878	-	-	-
Use of Money and Property	466,344	-	-	-	2,007	52,056	30
Miscellaneous	-	281,560	-	-	-	-	235
Bond Proceeds	-	-	-	164,667	-	-	-
Total Revenues	<u>661,274</u>	<u>281,670</u>	<u>856,708</u>	<u>793,545</u>	<u>395,338</u>	<u>52,056</u>	<u>52,321</u>
Expenditures							
General Government	-	251,347	870,000	-	-	-	-
Public Safety	-	-	-	-	42,296	-	48,786
Public Works	-	-	-	654,643	-	-	-
Recreation	-	-	-	-	-	-	-
Economic Development	511,070	-	-	-	-	-	-
Debt Service							
Principal	269,167	-	-	-	-	-	-
Interest and Other Charges	105,932	-	-	-	-	-	-
Total Expenditures	<u>886,169</u>	<u>251,347</u>	<u>870,000</u>	<u>654,643</u>	<u>42,296</u>	<u>-</u>	<u>48,786</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(224,895)	30,323	(13,292)	138,902	353,042	52,056	3,535
Other Financing Sources (Uses)							
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	(224,895)	30,323	(13,292)	138,902	353,042	52,056	3,535
Fund Balance - Beginning of the Year	<u>652,739</u>	<u>1,292,774</u>	<u>26,647</u>	<u>782</u>	<u>567,417</u>	<u>-</u>	<u>15,624</u>
Fund Balance - End of Year	<u>\$ 427,844</u>	<u>1,323,097</u>	<u>13,355</u>	<u>139,684</u>	<u>920,459</u>	<u>52,056</u>	<u>19,159</u>

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2021

	Sundown Salute	CDBG Revolving Loans	Grants	Rural Housing District	Law Enforcement Trust	Law Enforcement Training
Revenues						
Taxes	\$ -	-	-	290,578	-	-
Intergovernmental	-	-	1,333,708	-	284,939	-
Use of Money and Property	-	-	-	-	726	3
Miscellaneous	3,835	-	539,301	-	-	14,985
Bond Proceeds	-	-	-	-	-	-
Total Revenues	<u>3,835</u>	<u>-</u>	<u>1,873,009</u>	<u>290,578</u>	<u>285,665</u>	<u>14,988</u>
Expenditures						
General Government	-	-	1,735,157	-	-	-
Public Safety	-	-	-	-	95,855	15,031
Public Works	-	-	-	-	-	-
Recreation	3,811	-	-	-	-	-
Economic Development	-	8,018	-	-	-	-
Debt Service						
Principal	-	-	-	260,000	-	-
Interest and Other Charges	-	-	-	11,238	-	-
Total Expenditures	<u>3,811</u>	<u>8,018</u>	<u>1,735,157</u>	<u>271,238</u>	<u>95,855</u>	<u>15,031</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	24	(8,018)	137,852	19,340	189,810	(43)
Other Financing Sources (Uses)						
Transfers Out	-	-	130,274	-	-	-
Net Change in Fund Balance	24	(8,018)	7,578	19,340	189,810	(43)
Fund Balance - Beginning of the Year	<u>1,043</u>	<u>231,782</u>	<u>(7,578)</u>	<u>567,015</u>	<u>26,460</u>	<u>4,220</u>
Fund Balance - End of Year	<u>\$ 1,067</u>	<u>223,764</u>	<u>-</u>	<u>586,355</u>	<u>216,270</u>	<u>4,177</u>

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2021

	Federal Equitable Sharing	Treasury Forfeiture	Special Projects	PSAP 911	Federal Funds Exchange Funds	ARPA	Totals
Revenues							
Taxes	\$ -	-	-	-	-	-	1,787,713
Intergovernmental	-	-	-	-	-	-	2,247,525
Use of Money and Property	-	22	60	5	313,221	-	834,474
Miscellaneous	-	-	29,426	-	-	-	869,342
Bond Proceeds	-	-	-	-	-	-	164,667
Total Revenues	-	22	29,486	5	313,221	-	5,903,721
Expenditures							
General Government	-	-	15,413	-	-	-	2,871,917
Public Safety	93,053	-	-	-	-	-	295,021
Public Works	-	-	-	-	-	-	654,643
Recreation	-	-	-	-	-	-	3,811
Economic Development	-	-	-	-	-	-	519,088
Debt Service							
Principal	-	-	-	-	-	-	529,167
Interest and Other Charges	-	-	-	-	-	-	117,170
Total Expenditures	93,053	-	15,413	-	-	-	4,990,817
Excess (Deficit) of Revenues Over (Under) Expenditures	(93,053)	22	14,073	5	313,221	-	912,904
Other Financing Sources (Uses)							
Transfers Out	-	-	-	-	-	-	130,274
Net Change in Fund Balance	(93,053)	22	14,073	5	313,221	-	782,630
Fund Balance - Beginning of the Year	216,112	15,934	7,325	4,747	439,206	-	4,062,249
Fund Balance - End of Year	\$ <u>123,059</u>	<u>15,956</u>	<u>21,398</u>	<u>4,752</u>	<u>752,427</u>	-	<u>4,844,879</u>

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Economic Development Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 195,093	193,906	193,906	1,187
Use of Money and Property	467,340	464,760	464,760	2,580
Total Revenues	662,433	658,666	658,666	3,767
Expenditures				
Commodities	-	10,000	10,000	(10,000)
Contractual Services	431,069	1,088,313	1,088,313	(657,244)
Debt Service				
Principal	269,167	242,023	242,023	27,144
Interest and Other Charges	105,932	113,687	113,687	(7,755)
Total Expenditures	806,168	1,454,023	1,454,023	(647,855)
Excess (Deficit) of Revenues Over Expenditures	(143,735)	(795,357)	(795,357)	651,622
Budgetary Basis Fund Balance - Beginning of Year	525,795			
Budgetary Basis Fund Balance - End of Year	382,060			
GAAP Adjustments				
Encumbrances	45,000			
Accrued Interest Receivable	784			
Fund Balance - End of Year	\$ 427,844			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Employee Benefits Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 110	-	-	110
Miscellaneous	281,559	250,000	250,000	31,559
Total Revenues	281,669	250,000	250,000	31,669
Expenditures				
Personnel Services	38,691	-	-	38,691
Contractual Services	212,655	1,157,070	1,157,070	(944,415)
Total Expenditures	251,346	1,157,070	1,157,070	(905,724)
Excess (Deficit) of Revenues Over Expenditures	30,323	(907,070)	(907,070)	937,393
Budgetary Basis Fund Balance - Beginning of Year	1,292,774			
Budgetary Basis Fund Balance - End of Year	\$ 1,323,097			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Library Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	Over (Under)
Revenues				
Taxes	\$ 857,517	842,332	842,332	15,185
Expenditures				
Contractual Services	<u>870,000</u>	<u>870,000</u>	<u>870,000</u>	<u>-</u>
Excess (Deficit) of Revenues Over Expenditures	(12,483)	<u><u>(27,668)</u></u>	<u><u>(27,668)</u></u>	<u><u>15,185</u></u>
Budgetary Basis Fund Balance - Beginning of Year	<u>25,838</u>			
Budgetary Basis Fund Balance - End of Year	\$ <u><u>13,355</u></u>			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Special Highway Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Intergovernmental	\$ 628,878	519,590	519,590	109,288
Use of Money and Property	201	3,000	3,000	(2,799)
Temporary Note Proceeds	164,667	-	-	164,667
Total Revenues	793,746	522,590	522,590	271,156
Expenditures				
Contractual Services	202,349	1,013,080	1,013,080	(810,731)
Capital Outlay	17,323	-	-	17,323
Total Expenditures	219,672	1,013,080	1,013,080	(793,408)
Excess (Deficiency) of Revenues Over (Under) Expenditures	574,074	(490,490)	(490,490)	1,064,564
Other Financing Uses				
Transfers Out	-	300,000	300,000	(300,000)
Excess (Deficit) of Revenues Over Expenditures	574,074	(790,490)	(790,490)	764,564
Budgetary Basis Fund Balance - Beginning of Year	(434,592)			
Budgetary Basis Fund Balance - End of Year	139,482			
GAAP Adjustments				
Accrued Interest Receivable	202			
Fund Balance - End of Year - Capital	\$ 139,684			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Fire Equipment Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 393,684	388,682	388,682	5,002
Use of Money and Property	1,762	-	-	1,762
Total Revenues	395,446	388,682	388,682	6,764
Expenditures				
Commodities	-	219,725	219,725	(219,725)
Contractual	-	25,500	25,500	(25,500)
Capital Outlay	42,298	571,000	571,000	(528,702)
Total Expenditures	42,298	816,225	816,225	(773,927)
Excess (Deficit) of Revenues Over Expenditures	353,148	(427,543)	(427,543)	780,691
Budgetary Basis Fund Balance - Beginning of Year	565,540			
Budgetary Basis Fund Balance - End of Year	918,688			
GAAP Adjustments				
Accrued Interest Receivable	1,771			
Fund Balance - End of Year - Capital	\$ 920,459			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Special Parks and Recreation Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Liquor Taxes	\$ 52,056	61,154	61,154	(9,098)
Expenditures	-	61,154	61,154	(61,154)
Excess (Deficit) of Revenues Over Expenditures	52,056	-	-	52,056
Budgetary Basis Fund Balance - Beginning of Year	-			
Budgetary Basis Fund Balance - End of Year	\$ 52,056			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Drug and Alcohol Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 52,056	61,154	61,154	(9,098)
Miscellaneous	235	-	-	235
Use of Money and Property	37	-	-	37
Total Revenues	52,328	61,154	61,154	(8,826)
Expenditures				
Personnel Services	48,786	71,291	71,291	(22,505)
Excess (Deficit) of Revenues Over Expenditures	3,542	<u>(10,137)</u>	<u>(10,137)</u>	<u>13,679</u>
Budgetary Basis Fund Balance - Beginning of Year	15,579			
Budgetary Basis Fund Balance - End of Year	19,121			
GAAP Adjustments				
Accrued Interest Receivable	38			
Fund Balance - End of Year	\$ 19,159			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
CDBG Revolving Loans Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Miscellaneous	\$ 12,728	15,000	15,000	(2,272)
Expenditures				
Contractual Services	-	246,809	246,809	(246,809)
Excess (Deficit) of Revenues Over Expenditures	12,728	(231,809)	(231,809)	244,537
Budgetary Basis Fund Balance - Beginning of Year	179,127			
Budgetary Basis Fund Balance - End of Year	191,855			
GAAP Adjustments				
Accounts Receivable	31,909			
Fund Balance - End of Year	\$ 223,764			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Rural Housing District Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 290,578	400,000	400,000	(109,422)
Expenditures				
Debt Service				
Principal	260,000	260,000	260,000	-
Interest and Other Charges	11,238	90,000	20,000	(8,762)
Total Expenditures	271,238	350,000	280,000	(8,762)
Excess (Deficit) of Revenues Over Expenditures	19,340	50,000	120,000	(100,660)
Budgetary Basis Fund Balance - Beginning of Year	567,015			
Budgetary Basis Fund Balance - End of Year	\$ 586,355			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Law Enforcement Trust Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over Under
Revenues				
Intergovernmental	\$ 284,939	500,000	500,000	(215,061)
Use of Money and Property	422	-	-	422
Total Revenues	285,361	500,000	500,000	(214,639)
Expenditures				
Commodities	79,902	300,000	300,000	(220,098)
Contractual Services	7,843	143,802	143,802	(135,959)
Capital Outlay	-	415,000	415,000	(415,000)
Total Expenditures	87,745	858,802	858,802	(771,057)
Excess (Deficit) of Revenues Over (Under) Expenditures	197,616	(358,802)	(358,802)	556,418
Budgetary Basis Fund Balance - Beginning of Year	18,230			
Budgetary Basis Fund Balance - End of Year	215,846			
GAAP Adjustments				
Accrued Interest Receivable	424			
Fund Balance - End of Year	\$ 216,270			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Law Enforcement Training Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	<u>Over (Under)</u>
Revenues				
Miscellaneous	\$ 14,985	15,000	15,000	(15)
Use of Money and Property	<u>8</u>		-	<u>8</u>
Total Revenues	14,993	15,000	15,000	(7)
Expenditures				
Contractual Services	<u>15,031</u>	<u>16,689</u>	<u>16,689</u>	<u>(1,658)</u>
Excess (Deficit) of Revenues Over Expenditures	(38)	<u>(1,689)</u>	<u>(1,689)</u>	<u>1,651</u>
Budgetary Basis Fund Balance - Beginning of Year	<u>4,207</u>			
Budgetary Basis Fund Balance - End of Year	4,169			
GAAP Adjustments				
Accrued Interest Receivable	<u>8</u>			
Fund Balance - End of Year	\$ <u><u>4,177</u></u>			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Federal Equitable Sharing Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Miscellaneous	\$ -	200,000	200,000	(200,000)
Expenditures				
Commodities	10,577	-	150,000	(139,423)
Contractual Services	82,476	260,000	260,000	(177,524)
Total Expenditures	93,053	260,000	410,000	(316,947)
Excess (Deficit) of Revenues Over Expenditures	(93,053)	<u>(60,000)</u>	<u>(210,000)</u>	<u>116,947</u>
Budgetary Basis Fund Balance - Beginning of Year	216,112			
Budgetary Basis Fund Balance - End of Year	\$ 123,059			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Treasury Forfeiture Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	<u>Over Over (Under)</u>
Revenues				
Miscellaneous	\$ 34	50,000	50,000	(49,966)
Expenditures				
Contractual Services	-	59,530	59,530	(59,530)
Excess (Deficit) of Revenues Over Expenditures	34	<u>(9,530)</u>	<u>(9,530)</u>	<u>9,564</u>
Budgetary Basis Fund Balance - Beginning of Year	15,891			
Budgetary Basis Fund Balance - End of Year	15,925			
GAAP Adjustments				
Accrued Interest Receivable	31			
Fund Balance - End of Year	\$ 15,956			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Temporary Notes Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over Over (Under)
Revenues				
Temporary Note Proceeds	\$ 2,335,333	-	2,298,261	37,072
Expenditures				
Bond Interest	8,776	-	9,000	(224)
Cost of Issuance	32,250	-	35,000	(2,750)
Capital Improvement	1,648,864	-	2,000,000	(351,136)
Miscellaneous	-	-	254,260	(254,260)
Total Expenditures	1,689,890	-	2,298,260	(608,370)
Excess (Deficiency) of Revenues Over (Under) Expenditures	645,443	-	1	645,442
Other Financing Uses				
Transfers Out	(37,072)	-	-	(37,072)
Excess (Deficit) of Revenues Over Expenditures	608,371	-	1	608,370
Budgetary Basis Fund Balance - Beginning of Year	-			
Budgetary Basis Fund Balance - End of Year	608,371			
GAAP Adjustments				
Encumbrances	90,642			
Fund Balance - End of Year	\$ 699,013			

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Debt Service Fund
For the Year Ended December 31, 2021

		Budgeted Amounts		Variance
	Actual	Original	Final	Over (Under)
Revenues				
Taxes	\$ 2,923,922	2,893,858	2,791,432	132,490
Special Assessments	2,403,443	2,330,000	2,339,981	63,462
Sales Tax	5,046,946	4,200,000	4,565,221	481,725
Use of Money and Property	5,048	-	-	5,048
Bond Proceeds	4,686,252	18,000	10	4,686,242
Miscellaneous	163,680	25,000	257,870	(94,190)
Total Revenues	15,229,291	9,466,858	9,954,514	5,274,777
Expenditures				
Debt Service				
Principal	12,371,751	8,099,162	8,311,104	4,060,647
Interest and Other Charges	2,530,933	2,530,933	2,530,933	-
Cost of Issuance	86,364	-	-	86,364
Other	54,640	17,040	17,040	37,600
(a) Adjustment for Qualifying Budget Credit	-	4,686,242	4,686,242	(4,686,242)
Total Expenditures	15,043,688	15,333,377	15,545,319	(501,631)
Excess (Deficit) of Revenues Over (Under) Expenditures	185,603	(5,866,519)	(5,590,805)	5,776,408
Other Financing Sources				
Transfer In	300,000	300,000	300,000	-
Excess (Deficit) of Revenues Over Expenditures	485,603	(5,566,519)	(5,290,805)	5,776,408
Budgetary Basis Fund Balance - Beginning of Year	2,106,583			
Budgetary Basis Fund Balance - End of Year	2,592,186			
GAAP Adjustments				
Accrued Interest Receivable	5,073			
Fund Balance - End of Year	\$ 2,597,259			
(a) Adjustment for Qualifying Budget Credit				
Bond Proceeds Over Amount Budgeted			\$ 4,686,242	

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2021

	Sanitation	Total
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>		
Current Assets		
Cash and Investments	\$ 3,943,282	3,943,282
Receivables, Net of Allowance for Uncollectibles		
Accounts	382,279	382,279
Accrued Interest	7,569	7,569
Total Current Assets	<u>4,333,130</u>	<u>4,333,130</u>
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets	1,363,213	1,363,213
Accumulated Depreciation	(1,260,699)	(1,260,699)
Total Noncurrent Assets	<u>102,514</u>	<u>102,514</u>
Total Assets	<u>4,435,644</u>	<u>4,435,644</u>
Deferred Outflows of Resources		
Pension Liability	77,219	77,219
Total Assets and Deferred Outflows of Resources	<u>4,512,863</u>	<u>4,512,863</u>
<u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u>		
Current Liabilities		
Accounts Payable	4,129	4,129
Accrued Liabilities	4,839	4,839
Current Portion of Compensated Absences Payable	17,705	17,705
Total Current Liabilities	<u>26,673</u>	<u>26,673</u>
Noncurrent Liabilities		
Net Pension Liability	222,771	222,771
Total Liabilities	<u>249,444</u>	<u>249,444</u>
Deferred Inflows of Resources		
Pension Liability	86,808	86,808
Total Liabilities and Deferred Inflows of Resources	<u>336,252</u>	<u>336,252</u>
<u>NET POSITION</u>		
Net Position		
Net Investment in Capital Assets	102,514	102,514
Unrestricted	4,074,097	4,074,097
Total Net Position	<u>\$ 4,176,611</u>	<u>4,176,611</u>

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

	Sanitation	Total
Operating Revenues		
Charges for Services	\$ 1,781,682	1,781,682
Miscellaneous	25,117	25,117
Total Operating Revenues	1,806,799	1,806,799
Operating Expenses		
Personal Services	439,475	439,475
Commodities	162,820	162,820
Contractual Services	527,305	527,305
Depreciation	66,270	66,270
Total Operating Expenses	1,195,870	1,195,870
Net Operating Income	610,929	610,929
Nonoperating Revenues (Expense)		
Interest Expense	(595)	(595)
Interest Income	4,746	4,746
Net Nonoperating Revenues (Expense)	4,151	4,151
Net Income Before Transfers	615,080	615,080
Transfers Out	(410,000)	(410,000)
Change in Net Position	205,080	205,080
Net Position - Beginning of Year	3,971,531	3,971,531
Net Position - End of Year	\$ 4,176,611	4,176,611

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

	Sanitation	Total Nonmajor Enterprise Funds
Cash Flows From Operating Activities		
Cash Received From Customers and Users	\$ 1,707,718	1,707,718
Cash Paid to Suppliers of Goods and Services	(701,836)	(701,836)
Cash Paid to Employees	(467,500)	(467,500)
Other Operating Receipts	25,117	25,117
	<u>563,499</u>	<u>563,499</u>
Net Cash Provided by Operating Activities		
	<u>563,499</u>	<u>563,499</u>
Cash Flows From Capital and Related Financing Activities		
Purchase of Capital Assets	(6,307)	(6,307)
Interest Payments	(595)	(595)
Principal Payments - Capital Lease	(49,542)	(49,542)
	<u>(56,444)</u>	<u>(56,444)</u>
Net Cash Used by Capital and Related Financing Activities		
	<u>(56,444)</u>	<u>(56,444)</u>
Cash Flows From Noncapital Financing Activities		
Transfer Out	(410,000)	(410,000)
	<u>(410,000)</u>	<u>(410,000)</u>
Cash Flows From Investing Activities		
Interest Received	7,530	7,530
	<u>7,530</u>	<u>7,530</u>
Net Increase in Cash and Investments	104,585	104,585
Cash and Investments - Beginning of Year	<u>3,838,697</u>	<u>3,838,697</u>
Cash and Investments - End of Year	\$ <u><u>3,943,282</u></u>	<u><u>3,943,282</u></u>

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Cash Flows
Nonmajor Enterprise Funds (Continued)
For the Year Ended December 31, 2021

	Sanitation	Total Nonmajor Enterprise Funds
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income	\$ 610,929	610,929
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities		
Depreciation Expense	66,270	66,270
(Increase) Decrease in Accounts Receivable	(73,964)	(73,964)
(Increase) Decrease in Deferred Outflows	12,157	12,157
Increase (Decrease) in Accounts Payable	(12,543)	(12,543)
Increase (Decrease) in Accrued Compensated Absences	(6,738)	(6,738)
Increase (Decrease) in Net Pension Liability	(105,516)	(105,516)
Increase (Decrease) in Accrued Liabilities	832	832
Increase (Decrease) in Deferred Inflows	72,072	72,072
Net Cash Provided by Operating Activities	\$ 563,499	563,499

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

		Trust and Agency Fund	Insurance Disaster Fund	Total Custodial Funds
	<u>ASSETS</u>			
Cash		\$ 2,409	2,726	5,135
	<u>LIABILITIES</u>			
Due to Others		\$ 2,409	2,726	5,135

CITY OF JUNCTION CITY, KANSAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2021

		Trust and Agency Fund	Insurance Disaster Fund	Total Custodial Funds
Revenues	\$	-	-	-
Expenditures		-	-	-
Excess (Deficit) of Revenues Over Expenditures		-	-	-
Fund Balance - Beginning of Year		-	-	-
Fund Balance - Ending of Year	\$	-	-	-

See Independent Auditor's Report.

CITY OF JUNCTION CITY, KANSAS

Statistical Section (Unaudited)

December 31, 2021

This part of **City of Junction City, Kansas'** financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its most significant local revenue source, water and wastewater revenues, as well as its property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economical Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time with other governments.

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Financial Report for the relevant year.

CITY OF JUNCTION CITY, KANSAS

Net Position by Component

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Governmental Activities</u>										
Net investment in capital assets	\$ (51,875,398)	\$ (47,479,333)	\$ (42,071,227)	\$ (26,982,525)	\$ (34,673,724)	\$ (28,929,834)	\$ (31,384,052)	\$ (10,002,423)	\$ (4,240,100)	\$ 1,855,384
Restricted	49,923,152	47,659,856	47,133,957	45,298,451	47,262,307	51,094,342	19,572,461	17,469,658	16,972,073	15,197,503
Unrestricted	<u>10,048,563</u>	<u>10,177,293</u>	<u>10,843,958</u>	<u>1,503,427</u>	<u>6,880,515</u>	<u>15,598,864</u>	<u>11,883,804</u>	<u>(5,930,212)</u>	<u>(4,695,504)</u>	<u>(1,950,365)</u>
Total governmental activities net position	<u>\$ 8,096,317</u>	<u>\$ 10,357,816</u>	<u>\$ 15,906,688</u>	<u>\$ 19,819,353</u>	<u>\$ 19,469,098</u>	<u>\$ 37,763,372</u>	<u>\$ 72,213</u>	<u>\$ 1,537,023</u>	<u>\$ 8,036,469</u>	<u>\$ 15,102,522</u>
<u>Business-type activities</u>										
Net investment in capital assets	\$ 50,626,121	\$ 49,048,348	\$ 49,249,853	\$ 50,335,663	\$ 49,098,164	\$ 38,852,077	\$ 34,217,403	\$ 55,971,316	\$ 60,116,146	\$ 64,523,334
Unrestricted	<u>6,123,942</u>	<u>7,096,226</u>	<u>8,786,568</u>	<u>9,005,441</u>	<u>15,544,505</u>	<u>28,927,670</u>	<u>36,015,248</u>	<u>18,721,968</u>	<u>19,082,062</u>	<u>19,739,227</u>
Total business-type activities net position	<u>\$ 56,750,063</u>	<u>\$ 56,144,574</u>	<u>\$ 58,036,421</u>	<u>\$ 59,341,104</u>	<u>\$ 64,642,669</u>	<u>\$ 67,779,747</u>	<u>\$ 70,232,651</u>	<u>\$ 74,693,284</u>	<u>\$ 79,198,208</u>	<u>\$ 84,262,561</u>
<u>Primary government</u>										
Net investment in capital assets	\$ (1,249,277)	\$ 1,589,015	\$ 7,178,626	\$ 23,353,138	\$ 14,424,440	\$ 9,922,243	\$ 2,833,351	\$ 45,968,893	\$ 55,876,046	\$ 66,378,718
Restricted	49,923,152	47,659,856	47,133,957	45,298,451	47,262,307	51,094,342	19,572,461	17,469,658	16,972,073	15,197,503
Unrestricted	<u>16,172,505</u>	<u>17,273,519</u>	<u>19,630,526</u>	<u>10,508,868</u>	<u>22,425,020</u>	<u>44,526,534</u>	<u>47,899,052</u>	<u>12,791,756</u>	<u>14,386,558</u>	<u>17,788,862</u>
Total primary government net position	<u>\$ 64,846,380</u>	<u>\$ 66,522,390</u>	<u>\$ 73,943,109</u>	<u>\$ 79,160,457</u>	<u>\$ 84,111,767</u>	<u>\$ 105,543,119</u>	<u>\$ 70,304,864</u>	<u>\$ 76,230,307</u>	<u>\$ 87,234,677</u>	<u>\$ 99,365,083</u>

CITY OF JUNCTION CITY, KANSAS
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis accounting)

Expenses	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General government	\$ 2,972,338	\$ 2,818,453	\$ 2,564,763	\$ 2,583,982	\$ 5,233,594	\$ 2,831,910	\$ 5,087,215	\$ 2,985,520	\$ 4,367,013	\$ 3,367,670
Public safety	7,466,537	9,247,065	10,515,859	8,543,841	10,445,544	10,628,985	11,099,497	11,875,862	11,094,025	10,444,315
Public works	6,220,145	5,013,275	5,348,714	6,522,980	7,602,497	6,072,476	5,820,618	6,310,351	6,038,726	6,720,426
Culture and recreation	1,414,550	1,284,881	2,927,200	1,895,285	1,895,645	1,821,822	2,458,268	2,440,722	2,292,080	2,391,099
Economic Development	975,615	1,264,637	1,823,290	1,257,753	589,757	1,260,150	881,207	1,372,758	1,049,502	1,330,034
Public health and sanitation	2,034,862	2,053,932	2,160,507	2,560,853	2,871,981	2,996,894	3,485,194	3,576,872	3,339,863	3,587,360
Payments on other obligations (see note)	1,855,634	655,548	98,604	98,382	-	-	-	-	-	-
Interest long term debt	6,771,428	6,568,899	5,524,717	4,629,537	8,748,963	4,423,563	4,094,142	3,732,873	3,750,985	2,802,849
Total governmental expenses	\$ 29,711,109	\$ 28,906,690	\$ 30,963,654	\$ 28,092,613	\$ 37,387,981	\$ 30,035,800	\$ 32,926,141	\$ 32,294,958	\$ 31,932,194	\$ 30,643,753
Business-type activities										
Water/sewer	\$ 7,207,927	\$ 7,740,690	\$ 7,455,346	\$ 7,596,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	-	-	-	-	3,211,650	3,330,993	4,577,366	3,299,778	3,483,605	3,887,776
Sewer	-	-	-	-	4,022,608	4,216,058	4,616,729	4,616,295	4,664,618	4,048,592
Rolling Meadows golf	-	-	-	-	-	-	-	-	-	-
Sanitation	1,268,602	1,084,085	1,016,260	1,072,567	1,402,381	1,096,946	1,210,990	1,166,632	1,198,087	1,196,465
Storm water	462,200	498,018	546,754	545,779	438,112	452,520	570,214	462,706	493,853	593,597
Spin City	257,592	164,748	-	-	-	-	-	-	-	-
Total business-type activities expenses	\$ 9,196,321	\$ 9,487,541	\$ 9,018,360	\$ 9,214,458	\$ 9,074,751	\$ 9,096,517	\$ 10,975,299	\$ 9,545,411	\$ 9,840,163	\$ 9,726,430
Total primary government expenses	\$ 38,907,430	\$ 38,394,231	\$ 39,982,014	\$ 37,307,071	\$ 46,462,732	\$ 39,132,317	\$ 43,901,440	\$ 41,840,369	\$ 41,772,357	\$ 40,370,183
Program Revenues										
Governmental activities:										
Charges for services	\$ 3,693,576	\$ 3,460,191	\$ 3,553,426	\$ 3,841,165	\$ 3,492,201	\$ 3,504,359	\$ 3,269,321	\$ 3,662,968	\$ 3,514,456	\$ 4,053,054
Operating grants and contributions	1,634,111	1,769,732	3,168,858	11,265,285	1,943,858	3,018,944	3,899,360	2,537,153	5,576,117	3,434,135
Other	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	2,518,706	481,939	996,975	982,671	2,343,810	1,778,195	641,136	617,458	567,565	628,878
Total governmental activities program revenue	\$ 7,846,393	\$ 5,711,862	\$ 7,719,259	\$ 16,089,121	\$ 7,779,869	\$ 8,301,498	\$ 7,809,817	\$ 6,817,579	\$ 9,658,138	\$ 8,116,067
Business-type activities										
Charges for services										
Water/sewer	\$ 9,747,283	\$ 9,356,857	\$ 9,708,263	\$ 10,375,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	-	-	-	-	5,324,962	5,570,696	5,575,484	5,800,617	6,044,835	6,549,530
Sewer	-	-	-	-	5,513,814	5,581,828	5,971,026	6,193,996	6,539,606	6,811,401
Sanitation	1,461,004	1,455,036	1,505,555	1,534,395	1,526,242	1,537,200	1,577,636	1,624,144	1,701,232	1,781,682
Storm water	781,779	780,995	855,654	771,705	773,532	766,720	919,900	1,062,066	1,080,559	1,070,963
Spin City	143,203	121,183	-	-	-	-	-	-	-	-
Total business-type activities prgrm revenue	\$ 12,133,269	\$ 11,714,071	\$ 12,069,472	\$ 12,681,333	\$ 13,138,550	\$ 13,456,444	\$ 14,044,046	\$ 14,680,823	\$ 15,366,232	\$ 16,213,576
Total primary government program revenue	\$ 19,979,662	\$ 17,425,933	\$ 19,788,731	\$ 28,770,454	\$ 20,918,419	\$ 21,757,942	\$ 21,853,863	\$ 21,498,402	\$ 25,024,370	\$ 24,329,643
Net (Expense) Revenue										
Governmental activities	\$(21,864,716)	\$(23,194,828)	\$(23,244,395)	\$(12,003,492)	\$(29,608,112)	\$(21,734,302)	\$(25,116,324)	\$(25,477,379)	\$(22,274,056)	\$(22,527,686)
Business-type activities	2,936,948	2,226,530	3,051,112	3,466,875	4,063,799	4,359,927	3,068,747	5,135,412	5,526,069	6,487,146
Total primary government net expenses	\$(18,927,768)	\$(20,968,298)	\$(20,193,283)	\$(8,536,617)	\$(25,544,313)	\$(17,374,375)	\$(22,047,577)	\$(20,341,967)	\$(16,747,987)	\$(16,040,540)
Gen Revenues & Other Changes Net position										
Governmental activities										
Taxes										
Property taxes	\$ 9,937,633	\$ 9,470,337	\$ 9,668,455	\$ 9,641,838	\$ 9,566,983	\$ 9,974,398	\$ 9,259,840	\$ 9,475,876	\$ 9,387,669	\$ 9,864,739
Sales taxes	10,915,013	11,143,399	10,918,894	10,746,724	10,611,641	10,345,095	10,905,654	10,822,585	12,141,567	13,218,727
Franchise taxes	1,833,692	1,882,737	1,967,710	1,829,821	1,834,814	1,820,583	1,903,630	1,750,282	1,803,278	1,799,530
Special assessments	-	-	-	-	4,113,971	6,861,942	739,550	29,630	1,244,685	218,050
Payment in lieu of property tax	16,406	14,137	13,052	14,335	21,232	22,852	-	17,810	28,798	48,340
Investment earnings	586,731	481,805	215,382	770,359	728,903	1,131,277	1,424,232	755,298	674,094	944,656
Gain on sale of capital assets	2,268,414	-	-	-	-	-	-	-	-	-
Miscellaneous	-	2,342,981	4,183,466	1,849,293	1,298,313	1,187,479	2,936,420	2,060,094	1,590,959	1,606,769
Transfers	1,452,824	1,522,500	1,522,500	1,505,000	1,530,000	1,630,000	1,630,000	2,030,614	1,902,452	1,892,928
Total governmental activities	\$ 27,010,713	\$ 26,857,896	\$ 28,489,459	\$ 26,357,370	\$ 29,705,857	\$ 32,973,626	\$ 28,799,326	\$ 26,942,189	\$ 28,773,502	\$ 29,593,739
Business-type activities										
Investment earnings	\$ 408,889	\$ -	\$ 1,332	\$ 23,177	\$ 47,293	\$ 106,590	\$ 141,136	\$ 494,801	\$ 238,524	\$ 20,579
Miscellaneous	-	253,963	222,018	387,675	2,720,473	300,561	873,021	200,355	642,783	449,556
Transfers	(1,452,824)	(1,522,500)	(1,522,500)	(1,505,000)	(1,530,000)	(1,630,000)	(1,630,000)	(2,030,614)	(1,902,452)	(1,892,928)
Total business-type activities	\$ (1,043,935)	\$ (1,268,537)	\$ (1,299,150)	\$ (1,094,148)	\$ 1,237,766	\$ (1,222,849)	(\$615,843)	\$ (1,335,458)	\$ (1,021,145)	\$ (1,422,793)
Total primary government	\$ 25,966,778	\$ 25,589,359	\$ 27,190,309	\$ 25,263,222	\$ 30,943,623	\$ 31,750,777	\$ 28,183,483	\$ 25,606,731	\$ 27,752,357	\$ 28,170,946
Change in Net position										
Governmental activities	\$ 5,145,997	\$ 3,663,068	\$ 5,245,064	\$ 14,353,878	\$ 97,745	\$ 11,239,324	\$ 3,683,002	\$ 1,464,810	\$ 6,499,446	\$ 7,066,053
Business-type activities	1,893,013	957,993	1,751,962	2,372,727	5,301,565	3,137,078	2,452,904	3,799,954	4,504,924	5,064,353
Total primary government	\$ 7,039,010	\$ 4,621,061	\$ 6,997,026	\$ 16,726,605	\$ 5,399,310	\$ 14,376,402	\$ 6,135,906	\$ 5,264,764	\$ 11,004,370	\$ 12,130,406

Note: The Water and Sewer Fund was split to two separate funds during the year ended December 31, 2016.

CITY OF JUNCTION CITY, KANSAS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>General Fund</u>										
Unassigned	\$ 4,808,908	\$ 5,186,893	\$ 5,479,409	\$ 5,728,814	\$ 5,661,462	\$ 5,971,682	\$ 4,975,366	\$ 3,946,045	\$ 3,870,092	\$ 5,082,060
Restricted	-	-	-	-	-	-	-	743,706	1,482,152	948,501
Prior Period Adjustment	-	-	-	-	-	-	218,800	-	-	-
Total general fund	<u>\$ 4,808,908</u>	<u>\$ 5,186,893</u>	<u>\$ 5,479,409</u>	<u>\$ 5,728,814</u>	<u>\$ 5,661,462</u>	<u>\$ 5,971,682</u>	<u>\$ 5,194,166</u>	<u>\$ 4,689,751</u>	<u>\$ 5,352,244</u>	<u>\$ 6,030,561</u>
<u>All Other Governmental Funds</u>										
Restricted	\$ 5,223,204	\$ 6,522,254	\$ 8,055,770	\$ 8,387,112	\$ 6,703,683	\$ 5,865,885	\$ 6,381,528	\$ 4,167,708	\$ 4,849,752	\$ 6,093,907
Committed	297,329	717,710	521,194	184,473	453,959	4,285,376	5,032,260	1,156,015	1,553,167	1,644,859
Assigned	-	-	-	-	-	-	-	-	467,582	1,274,769
Unassigned	(164,901)	-	-	(46,123)	(1,282,276)	(317,356)	(972,663)	378,007	-	-
Prior Period Adjustment	-	-	-	-	-	-	(4,179,024)	-	-	-
Total all other governmental funds	<u>\$ 5,355,632</u>	<u>\$ 7,239,964</u>	<u>\$ 8,576,964</u>	<u>\$ 8,525,462</u>	<u>\$ 5,875,366</u>	<u>\$ 9,833,905</u>	<u>\$ 6,262,101</u>	<u>\$ 5,701,730</u>	<u>\$ 6,870,501</u>	<u>\$ 9,013,535</u>

CITY OF JUNCTION CITY, KANSAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Revenues</u>										
Taxes	\$ 22,702,744	\$ 22,510,610	\$ 22,528,108	\$ 22,232,718	\$ 22,034,670	\$ 22,162,928	\$ 22,069,124	\$ 22,066,553	\$ 23,361,312	\$ 24,931,336
Licenses and permits	335,164	269,865	215,096	345,903	246,051	233,077	229,139	462,924	268,162	316,192
Intergovernmental	1,634,111	1,769,732	3,168,858	11,265,285	4,287,668	4,797,139	4,540,496	3,057,261	6,143,682	4,063,013
Charges for service	2,096,506	2,133,342	2,244,575	2,545,381	2,517,489	2,533,361	2,355,640	2,564,346	2,671,503	2,822,956
Fines and fees	1,261,909	1,056,984	1,093,755	949,881	728,661	737,921	684,542	635,698	574,791	913,906
Special assessments	2,900,364	2,304,567	2,373,750	2,339,693	2,336,794	2,382,986	2,362,387	2,376,885	2,357,111	2,464,135
Use of money & property	586,731	481,805	215,382	770,359	728,903	1,131,277	1,424,232	755,298	674,862	945,643
Miscellaneous	2,268,414	2,343,777	5,988,271	2,085,289	1,214,613	1,174,440	2,084,079	1,960,487	2,246,795	1,594,248
Total revenues	\$ 33,785,943	\$ 32,870,682	\$ 37,827,795	\$ 42,534,509	\$ 34,094,849	\$ 35,153,129	\$ 35,749,639	\$ 33,879,452	\$ 38,298,218	\$ 38,051,429
<u>Expenditures</u>										
General government	\$ 2,630,079	\$ 2,441,196	\$ 2,200,394	\$ 11,154,437	\$ 5,459,427	\$ 2,842,479	\$ 4,429,097	\$ 2,425,802	\$ 6,189,890	\$ 4,537,397
Public safety	7,581,904	8,806,794	11,815,167	10,126,551	10,781,855	10,787,374	10,208,068	11,049,870	9,925,070	10,087,868
Public works	3,698,812	2,368,331	3,279,179	3,554,234	3,528,336	3,052,776	3,024,850	3,692,611	4,202,489	5,759,941
Public health & sanitation	1,991,829	2,053,932	2,160,507	2,854,895	2,816,623	2,909,230	3,379,405	3,402,441	3,137,964	3,587,434
Culture & recreation	1,443,330	1,553,195	2,854,406	1,830,773	1,920,453	1,974,825	2,634,463	2,460,181	2,286,194	2,598,486
Economic development	975,615	1,264,637	1,823,290	1,257,753	589,757	1,260,150	881,207	985,931	814,527	1,068,885
Capital outlay	32,427	1,424	-	-	-	-	-	-	-	-
Debt service principal	6,135,149	13,578,026	6,997,015	12,618,600	7,291,695	8,095,728	8,899,570	9,023,955	33,775,199	13,721,980
Debt service interest & fees	6,679,307	6,686,399	5,861,176	5,688,196	5,605,844	4,533,302	4,181,089	3,912,850	3,750,985	2,802,849
Payment contractual obligations	1,855,634	655,548	98,604	98,382	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-	118,614
Miscellaneous	185,128	358,809	631,041	337,606	883,890	194,432	130,986	21,211	177,321	100,969
Total Expenditures	\$ 33,209,214	\$ 39,768,291	\$ 37,720,779	\$ 49,521,427	\$ 38,877,880	\$ 35,650,296	\$ 37,768,735	\$ 36,974,852	\$ 64,259,639	\$ 44,384,423
Excess revenues over (under) expenditures	\$ 576,729	\$ (6,897,609)	\$ 107,016	\$ (6,986,918)	\$ (4,783,031)	\$ (497,167)	\$ (2,019,096)	\$ (3,095,400)	\$ (25,961,421)	\$ (6,332,994)
<u>Other Financing Sources (Uses)</u>										
Bonds issued	\$ -	\$ 8,247,988	\$ -	\$ 5,667,850	\$ 47,446,979	\$ -	\$ -	\$ -	\$ 25,862,685	\$ 7,261,417
Payment to Refunded Bond	-	-	-	-	(46,911,396)	-	-	-	-	-
Transfers in	1,857,306	1,522,918	1,722,500	2,105,000	2,164,000	2,080,000	2,080,000	2,480,614	2,380,000	2,210,274
Transfers out	(404,482)	(418)	(200,000)	(600,000)	(634,000)	(450,000)	(450,000)	(450,000)	(450,000)	(317,346)
Total other financing sources (uses)	\$ 1,452,824	\$ 9,770,488	\$ 1,522,500	\$ 7,172,850	\$ 2,065,583	\$ 1,630,000	\$ 1,630,000	\$ 2,030,614	\$ 27,792,685	\$ 9,154,345
Net change in fund balances	\$ 2,029,553	\$ 2,872,879	\$ 1,629,516	\$ 185,932	\$ (2,717,448)	\$ 1,132,833	\$ (389,096)	\$ (1,064,786)	\$ 1,831,264	\$ 2,821,351
Debt service as a percentage of noncapital expenditures	40.05%	52.21%	34.09%	36.97%	33.17%	35.42%	35.91%	34.99%	58.40%	37.23%

CITY OF JUNCTION CITY, KANSAS
Water Produced/Consumed and Wastewater Treated
Last Ten Fiscal Years

Fiscal Year	Gallons of Water Produced	Gallons of Water Consumed	Gallons of Water Unbilled	Average Percent Unbilled	Gallons of Wastewater Treated East Plant SW Plant		Total Direct Rate				
							Water			Sewer	
							Base Rate (1)	Usage Rate (2)	Usage Rate (3)	Base Rate (4)	Usage Rate (5)
2012	1,682,167,000	1,096,078,000	586,089,000	34.80%	602,250,000	260,975,000	\$ 15.72	\$ 2.02	\$ 2.33	\$ 25.50	\$ 1.90
2013	1,436,404,000	1,081,639,000	354,765,000	24.70%	595,267,000	260,641,000	\$ 15.72	\$ 2.02	\$ 2.33	\$ 25.50	\$ 1.90
2014	1,531,362,000	1,084,990,000	446,372,000	29.15%	573,511,000	328,075,000	\$ 16.03	\$ 2.06	\$ 2.37	\$ 25.50	\$ 1.90
							\$ 17.07	\$ 2.22	\$ 2.55	\$ 26.90	\$ 2.00
2015	1,508,578,000	1,053,697,000	454,881,000	30.15%	552,069,000	332,744,000	\$ 18.27	\$ 2.36	\$ 2.72	\$ 28.65	\$ 2.13
2016	1,583,177,000	1,068,745,000	514,432,000	32.49%	544,693,200	381,866,000	\$ 19.36	\$ 2.51	\$ 2.89	\$ 30.37	\$ 2.26
2017	1,427,400,400	1,204,712,400	222,688,000	18.00%	529,758,000	291,700,000	\$ 20.62	\$ 2.68	\$ 3.08	\$ 32.19	\$ 2.40
2018	1,461,342,020	1,035,511,854	425,830,166	29.14%	563,584,000	284,254,000	\$ 21.96	\$ 2.85	\$ 3.28	\$ 34.12	\$ 2.54
2019	1,487,270,000	935,666,000	551,604,000	37.08%	590,620,000	281,820,000	\$ 23.39	\$ 3.04	\$ 3.49	\$ 36.17	\$ 2.70
2020*	1,473,169,000	1,024,407	448,792	30.00%	568,680,000	301,820,000	\$ 18.00	\$ 0.42	\$ 0.48	\$ 32.00	\$ 0.40
2021	1,467,255,510	1,403,060,000	213,139,479	29.57%	579,650,000	291,820,000	\$ 18.81	\$ 0.44	\$ 0.50	\$ 33.76	\$ 0.42

1/1 to 6/16
6/17 to 12/31

- (1) Water rate is for 1" or less size meter and includes 200 cubic feet of water consumption
(2) Water rate for over 200 cubic feet but not more than 1,000 cubic feet of water consumption
(3) Water rate for above 1,000 cubic feet of water consumption and above
(4) Sewer Base Rate includes the first 200 cubic feet of water consumption
(5) Sewer usage rate is for usage over 200 cubic feet - charge per 100 cubic feet
*Rates Changed to Gallons for Unit of Measure, and no product is included in the base.

CITY OF JUNCTION CITY, KANSAS
Annual Water and Wastewater Tap Sales
Last Ten Fiscal Years

Fiscal Year		Water Meter Taps Sold		Wastewater Taps Sold		Total Taps
2012		100		99		199
2013		28		23		51
2014		21		17		38
2015		15		13		28
2016		9		8		17
2017		6		10		16
2018		3		0		3
2019		5		3		8
2020		14		13		27
2021		29		28		57

CITY OF JUNCTION CITY, KANSAS
Number of Water and Wastewater Customers by Type
Last Ten Fiscal Years

Fiscal Year	WATER		WASTEWATER		TOTAL	
	RESIDENTIAL	COMMERCIAL	RESIDENTIAL	COMMERCIAL	WATER	WASTEWATER
2012	9,915	878	8,781	812	10,793	9,593
2013	10,091	818	8,708	812	10,909	9,520
2014	10,141	835	8,767	813	10,976	9,575
2015	10,148	856	8,503	803	11,004	9,306
2016	10,150	849	8,640	810	10,999	9,450
2017	10,140	853	8,532	805	10,993	9,337
2018	10,206	798	8,534	813	11,004	9,347
2019	10,158	850	8,403	807	11,008	9,210
2020	8,835	824	8,576	794	9,659	9,370
2021	8,871	688	8,602	807	9,559	9,409

CITY OF JUNCTION CITY, KANSAS
Water and Wastewater Rates
Last Ten Fiscal Years

WATER - per month inside or outside city limits (1)		2012	2013	2014	2014	2015	2016	2017	2018	2019	2020**	2021
		1/1 to 6/16		6/17-12/31								
1. Minimum charge, Not in excess of 200 cubic feet 1" meter or less		\$ 15.72	\$ 15.72	\$ 16.03	\$ 17.07	\$ 18.27	\$ 19.36	\$ 20.62	\$ 21.96	\$ 23.39	\$ 18.00	\$ 18.00
2. Minimum charge, Not in excess of 200 cubic feet Over 1" and up to and including 1.5" meters		\$ 98.55	\$ 98.55	\$ 100.52	\$ 107.05	\$ 114.55	\$ 124.42	\$ 129.32	\$ 137.72	\$ 146.67	\$ 140.00	\$ 140.00
3. Minimum charge, Not in excess of 200 cubic feet Over 1.5" and up to and including 2" meters		\$ 194.91	\$ 194.91	\$ 198.80	\$ 211.72	\$ 226.54	\$ 240.14	\$ 255.75	\$ 272.37	\$ 290.08	\$ 285.00	\$ 285.00
4. Minimum charge, Not in excess of 200 cubic feet Over 2" and up to and including 3" meters		\$ 288.19	\$ 288.19	\$ 293.95	\$ 313.06	\$ 334.97	\$ 355.08	\$ 378.16	\$ 402.74	\$ 428.92	\$ 425.00	\$ 425.00
5. Minimum charge, Not in excess of 200 cubic feet Over 3" and up to and including 4" meters		\$ 382.08	\$ 382.08	\$ 389.72	\$ 415.05	\$ 444.11	\$ 470.76	\$ 501.36	\$ 533.94	\$ 568.66	\$ 560.00	\$ 560.00
6. Minimum charge, Not in excess of 200 cubic feet 4" meter and over		\$ 480.53	\$ 480.53	\$ 490.14	\$ 522.00	\$ 558.54	\$ 592.07	\$ 630.55	\$ 671.54	\$ 715.19	\$ 700.00	\$ 700.00
7. 300 cubic feet to 1,000 cubic feet, per 100 cubic feet		\$ 2.02	\$ 2.02	\$ 2.06	\$ 2.22	\$ 2.36	\$ 2.51	\$ 2.68	\$ 2.85	\$ 3.04	\$ 0.42	\$ 0.42
8. All above 1,000 cubic feet, per 100 cubic feet		\$ 2.33	\$ 2.33	\$ 2.37	\$ 2.55	\$ 2.72	\$ 2.89	\$ 3.08	\$ 3.28	\$ 3.49	\$ 0.48	\$ 0.48
WASTEWATER - rates per month (2)												
1. Minimum charge, not in excess of 200 cubic feet / Not Prod Included in Gals.		\$ 25.50	\$ 25.50	\$ 25.50	\$ 26.90	\$ 28.65	\$ 30.37	\$ 32.19	\$ 34.12	\$ 36.17	\$ 32.00	\$ 32.00
2. 300 cubic feet and above, per 100 cubic feet		\$ 1.90	\$ 1.90	\$ 1.90	\$ 2.00	\$ 2.13	\$ 2.26	\$ 2.40	\$ 2.54	\$ 2.70	\$ 0.40	\$ 0.40
3. For users contributing wastewater which is greater strength than normal domestic sewage, the following surcharge is added:												
	\$0.16 per pound BOD (biological oxygen demand)											
	\$0.18 per pound SS (suspended solids)											
Large contributor (over 500,000 gallons)	\$0.104 per pound BOD (biological oxygen demand)											
	\$0.117 per pound SS (suspended solids)											
STORM WATER												
1. Developed residential assessment per living unit		\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00
2. For each living unit served by more than one water meter, \$3.00 per month per additional meter		\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
3. Undeveloped residential property per month per lot or tract		\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00

- (1) Residential users are billed based on average monthly water usage during the months of January, February, and March. Commercial users are billed based on water consumption each month.
(2) Storm water utility became effective in 2009

** Changed to Gallons as a unit of measure and no product included in the base

CITY OF JUNCTION CITY, KANSAS
TEN LARGEST WATER AND WASTEWATER UTILITY CUSTOMERS
AS OF DECEMBER 31, 2021

Water Revenue			Sewer Revenue		
Customer	Amount	Percent	Customer	Amount	Percent
ARMOUR ECKRICH	\$510,184.57	9.79%	ARMOUR ECKRICH	\$656,169.14	12.16%
CITY OF GRANDVIEW PLAZA	\$129,770.64	2.49%	PENN ENTERPRISE	\$71,221.28	1.32%
PENN ENTERPRISES	\$93,090.44	1.26%	GEARY COMMUNITY HOSPITAL	\$49,477.76	0.92%
GEARY COMMUNITY HOSPITAL	\$65,552.93	1.79%	HODGDON POWDER COMPANY	\$25,920.00	0.48%
GREEN PARK APARTMENTS	\$29,217.26	0.56%	GREEN PARK APARTMENTS	\$30,843.08	0.57%
FOOT LOCKER	\$27,406.15	0.53%	VENTRIA BIOSCIENCE	\$18,743.93	0.35%
RURAL WATER DIST #1	\$27,027.28	0.50%	FOOT LOCKER	\$16,337.47	0.30%
VALLEY VIEW SR LIFE	\$25,908.34	0.52%	CEDAR POINT CAR WASH	\$15,735.63	0.29%
KANSAS EXPRESS INN	\$23,046.50	0.61%	KANSAS EXPRESS INN	\$13,694.21	0.25%
RURAL WATER DISTRICT # 1	<u>\$31,866.46</u>	<u>0.44%</u>	USD 475	<u>\$13,276.53</u>	<u>0.25%</u>
Subtotal (10 largest)	<u>\$963,070.57</u>	18.48%		<u>\$911,419.03</u>	16.89%
Balance from other customers	<u>\$4,249,516.75</u>	81.52%	Balance from other customers	<u>\$4,484,156.83</u>	83.11%
Grand Total	<u><u>\$5,212,587.32</u></u>	100.00%	Grand Total	<u><u>\$5,395,575.86</u></u>	100.00%

CITY OF JUNCTION CITY, KANSAS
Assessed and
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Utilities	Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed to Total Estimated Actual Value
2012	\$ 160,411,817	\$ 4,426,706	\$ 7,073,239	\$ 171,911,762	47.841	\$ 1,155,720,247	14.87%
2013	\$ 161,129,693	\$ 4,218,203	\$ 7,662,284	\$ 173,010,180	47.635	\$ 1,164,604,565	14.90%
2014	\$ 162,987,182	\$ 3,087,175	\$ 8,302,106	\$ 174,376,463	47.666	\$ 1,177,486,959	14.81%
2015	\$ 165,518,313	\$ 3,478,915	\$ 8,934,896	\$ 177,932,124	47.714	\$ 1,183,325,319	15.04%
2016	\$ 166,521,128	\$ 2,961,204	\$ 9,248,288	\$ 178,730,620	48.089	\$ 1,197,845,374	14.92%
2017	\$ 163,847,940	\$ 2,776,258	\$ 9,066,607	\$ 175,690,805	48.089	\$ 1,168,918,812	15.03%
2018	\$ 160,761,225	\$ 2,638,894	\$ 9,355,482	\$ 172,755,601	48.115	\$ 1,147,833,059	15.05%
2019	\$ 161,891,264	\$ 2,489,853	\$ 9,877,208	\$ 174,258,325	48.345	\$ 1,159,514,895	15.03%
2020	\$ 163,103,672	\$ 2,239,446	\$ 9,398,662	\$ 174,741,780	48.346	\$ 1,162,731,804	15.03%
2021	\$ 163,158,089	\$ 2,254,320	\$ 11,049,351	\$ 176,461,760	48.328	\$ 1,174,176,551	15.03%

Source: Geary County Clerk

Note: Does not include penalty amounts.

CITY OF JUNCTION CITY, KANSAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

Fiscal Year	Basic Rate	Debt Service	Library	Total Direct Rate	USD 475	Geary County	State of Kansas	Total
2012	10.233	33.172	4.436	47.841	45.823	52.205	1.5	145.869
2013	14.324	28.87	4.436	47.635	45.961	54.084	1.5	147.680
2014	18.578	24.865	4.223	47.666	43.525	60.827	1.5	153.518
2015	21.98	21.545	4.189	47.714	43.525	67.478	1.5	160.217
2016	22.258	21.742	4.089	48.089	43.525	73.614	1.5	166.728
2017	17.148	23.651	4.299	48.095	43.525	72.005	1.5	165.125
2018	25.173	16.424	4.162	48.115	43.528	70.470	1.5	162.113
2019	22.98	17.744	4.61	48.345	43.584	70.949	1.5	162.878
2020	26.66	14.357	4.328	48.346	43.524	70.771	1.5	162.641
2021	26.169	14.409	4.751	48.328	43.474	70.416	1.5	163.718

Source: Geary County Clerk

CITY OF JUNCTION CITY, KANSAS

Ten Largest Tax Payers

Ten Year Comparison

2021				2011			
Rank	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Rank	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
1	Evergy	\$ 7,466,547.00	4.27%	1	F.W. Woolworth Co.	\$ 3,942,923	2.32%
2	F.W. Woolworth Co.	\$ 3,870,769.00	2.22%	2	Armour-Eckrich	\$ 3,000,000	1.77%
3	Bluffs - Capital Solutions	\$ 3,453,860.00	1.98%	3	Westar Energy	\$ 2,718,130	1.60%
4	Kansas Gas Service	\$ 2,418,008.00	1.38%	4	Hammons, John Q	\$ 2,415,300	1.42%
5	Smithfield Package	\$ 2,250,478.00	1.29%	5	Wal-Mart Real Estate	\$ 2,349,918	1.39%
6	Wal-Mart	\$ 2,192,381.00	1.25%	6	Patriot Group	\$ 878,713	0.52%
7	Patriot Pointe	\$ 1,170,387.00	0.67%	7	Kansas Gas Service	\$ 505,379	0.30%
8	Azd Development	\$ 1,162,336.00	0.67%	8	Blueuay Properties	\$ 451,477	0.27%
9	Camso	\$ 1,031,676.00	0.59%	9	Big D Development	\$ 378,088	0.22%
10	Bramlage Properties	\$ 933,692.00	0.53%	10	Fort Development	\$ 317,552	0.19%
Total Taxable Assessed Value in 2021		\$174,741,780		Total Taxable Assessed Value in 2011		\$169,640,933	

Source: Geary County Clerk

CITY OF JUNCTION CITY, KANSAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Year	*Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	**Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Tax Levy	Outstanding Delinquent Tax	Outstanding Delinquent Taxes as a Percent of Current Levy
2012	\$ 8,361,778	\$ 8,034,670	96.09%	\$ -	\$ 8,034,670	96.09%	\$ 278,919	3.34%
2013	\$ 8,381,011	\$ 8,027,870	95.79%	\$ 375,117	\$ 8,402,987	100.26%	\$ 315,106	3.76%
2014	\$ 8,562,672	\$ 7,983,131	93.23%	\$ 243,076	\$ 8,226,207	96.07%	\$ 583,424	6.81%
2015	\$ 8,722,531	\$ 8,022,142	91.97%	\$ 30,979	\$ 8,053,121	92.33%	\$ 692,484	7.94%
2016	\$ 8,802,881	\$ 8,233,155	93.53%	\$ 86,474	\$ 8,319,629	94.51%	\$ 483,252	5.49%
2017	\$ 8,585,333	\$ 8,124,986	94.64%	\$ 182,992	\$ 8,307,978	96.77%	\$ 460,345	5.36%
2018	\$ 8,540,150	\$ 7,978,511	93.42%	\$ 194,170	\$ 8,172,681	95.70%	\$ 561,639	6.58%
2019	\$ 8,593,755	\$ 7,741,571	90.08%	\$ 195,506	\$ 7,937,077	92.36%	\$ 852,184	9.92%
2020	\$ 8,595,679	\$ 7,988,028	92.93%	\$ 4,496	\$ 7,992,525	92.98%	\$ 603,163	7.02%
2021	\$ 8,610,988	\$ 8,591,270	96.88%	\$ 21,608	\$ 8,322,696	96.65%	\$ 268,574	3.12%

Source: Geary County Treasurer

*Total tax levied includes adds and abates. Excludes large trucks and special assessments.

**May reflect 0 amount at which time, collections undistributed.

CITY OF JUNCTION CITY, KANSAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Business-Type Activities					
	General Obligation Bonds	Special Assessment Debt	KDOT Revolving Loans	Capital Lease Obligations	Notes Payable	Temporary Notes	General Obligation Bonds	K.D.H.E. Revolving Loan	Notes Payable	Capital Lease Obligations	Total Primary Government	Per Capita
2012	\$ 59,348,137	\$ 58,529,603	\$ 13,661,758	\$ 1,366,638	\$ 567,814	\$ -	\$ 9,800,000	\$ 6,785,481	\$ -	\$ 654,551	\$ 150,713,982	\$ 6,276
2013	\$ 57,853,046	\$ 55,615,724	\$ 12,783,257	\$ 968,153	\$ 487,031	\$ -	\$ 8,869,586	\$ 6,316,556	\$ -	\$ 513,261	\$ 143,406,614	\$ 5,555
2014	\$ 54,967,596	\$ 53,050,057	\$ 11,877,072	\$ 1,808,113	\$ 431,277	\$ -	\$ 7,826,597	\$ 5,832,674	\$ -	\$ 628,566	\$ 136,421,952	\$ 5,284
2015	\$ 52,055,296	\$ 50,391,760	\$ 10,935,283	\$ 3,329,844	\$ 787,185	\$ -	\$ 6,748,608	\$ 5,333,523	\$ -	\$ 632,140	\$ 130,213,639	\$ 5,322
2016	\$ 81,521,495	\$ 19,358,528	\$ 9,956,488	\$ 2,701,812	\$ 469,011	\$ -	\$ 5,826,502	\$ 8,369,575	\$ -	\$ 627,904	\$ 128,831,315	\$ 5,328
2017	\$ 77,220,225	\$ 17,247,374	\$ 9,075,508	\$ 2,128,877	\$ 148,675	\$ -	\$ 4,939,712	\$ 17,754,391	\$ -	\$ 469,693	\$ 128,984,455	\$ 5,611
2018	\$ 67,914,320	\$ 15,062,463	\$ 8,351,491	\$ 828,996	\$ 50,123	\$ -	\$ 4,224,004	\$ 29,726,662	\$ -	\$ 319,950	\$ 126,478,009	\$ 5,718
2019	\$ 72,190,570	\$ 14,976,644	\$ 8,323,052	\$ 2,639,996	\$ -	\$ -	\$ 4,605,227	\$ 28,789,437	\$ -	\$ 305,740	\$ 131,830,666	\$ 5,960
2020	\$ 56,469,977	\$ 11,046,664	\$ 6,816,235	\$ 1,868,272	\$ -	\$ -	\$ 3,855,030	\$ 18,666,993	\$ -	\$ 1,780,233	\$ 100,503,404	\$ 4,544
2021	\$ 49,381,793	\$ 10,202,596	\$ 6,802,668	\$ 1,622,456	\$ -	\$ 2,500,000	\$ 3,523,047	\$ 16,903,803	\$ -	\$ 1,702,714	\$ 92,639,077	\$ 4,188

Debt listed as of December 31

July 1, 2017 estimated population from US Census = 22,988

CITY OF JUNCTION CITY, KANSAS
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2021:

Assessed Valuation (1)

Legal Debt Limit at 30% of AV (2)

General Obligation Bonds Outstanding

Outstanding GO Debt Applicable to Debt Limit

Legal Debt Margin

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 69,454,577	\$ 69,918,259	\$ 70,486,430	\$ 72,017,789	\$ 72,522,779	\$ 66,781,502	\$ 66,642,553	\$ 59,247,831	\$ 58,000,635	\$ 58,809,903
Total Net Debt Applicable to Limit	\$ 64,843,235	\$ 62,640,908	\$ 59,410,241	\$ 56,091,866	\$ 52,748,992	\$ 48,959,557	\$ 45,038,304	\$ 40,986,855	\$ 36,369,361	\$ 31,607,112
Legal Debt Margin	\$ 4,611,342	\$ 7,277,351	\$ 11,076,189	\$ 15,925,923	\$ 19,773,787	\$ 17,821,945	\$ 21,604,249	\$ 18,260,976	\$ 21,631,274	\$ 27,202,791

Total net debt applicable to the limit as a percentage of debt limit	93%	90%	84%	78%	73%	73%	68%	69%	63%	54%
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(1) Includes motor vehicle valuation.

(2) Debt limit is set at 30% of assessed valuation per state statute. In 2009 the statute was scheduled to decline to 37% in 2011, 34% in 2013 and 30% in 2015. In early 2012, the statute was amended a second time and the decline in limit was revised to remain at 37% until July 1, 2016, 34% until July 1, 2020 and 30% thereafter.

*Numbers courtesy of Columbia Capital Financial

CITY OF JUNCTION CITY, KANSAS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds (1)	Less Amount Available in Debt Service Fund (2)	Total	Actual Taxable Value of Property	Percent of Actual Taxable Value of Property	Population (3)	Per Capita
2012	\$ 120,207,668	\$ 2,085,600	\$ 118,122,068	\$ 171,911,762	74.70%	25,817	\$ 4,575
2013	\$ 117,842,419	\$ 2,949,451	\$ 114,892,968	\$ 173,010,180	66.41%	25,817	\$ 4,450
2014	\$ 108,950,876	\$ 3,016,451	\$ 105,934,425	\$ 174,367,463	60.75%	25,388	\$ 4,173
2015	\$ 103,967,787	\$ 3,131,394	\$ 100,836,393	\$ 177,932,124	56.67%	24,665	\$ 4,088
2016	\$ 100,880,023	\$ 2,304,121	\$ 98,575,902	\$ 178,730,620	55.15%	24,180	\$ 4,077
2017	\$ 94,467,599	\$ 2,591,112	\$ 91,876,487	\$ 175,690,805	52.29%	22,988	\$ 3,997
2018	\$ 83,801,783	\$ 2,021,151	\$ 81,780,632	\$ 172,755,601	47.34%	22,120	\$ 3,697
2019	\$ 87,551,117	\$ 861,241	\$ 86,689,876	\$ 174,258,325	49.75%	21,482	\$ 4,035
2020	\$ 60,326,007	\$ 2,106,583	\$ 58,219,424	\$ 171,741,780	33.90%	21,482	\$ 2,710
2021	\$ 52,904,839	\$ 2,626,937	\$ 50,277,902	\$ 176,461,760	28.49%	22,616	\$ 2,223

(1) Does not include GO bonds that are paid by utility funds.

(2) Cash As of December 31st

(3) As of July 1 prior year from US Census Bureau

CITY OF JUNCTION CITY, KANSAS
Direct and
Overlapping Governmental Debt Activities
As of December 31, 2016

Government Unit	Debt Outstanding	Estimated Percentage Applicable**	Estimated Share of Direct and Overlapping Debt
Geary County	\$ 23,870,000	67.9%	\$ 16,207,730
U.S.D. #475 School District	<u>116,080,000</u>	67.9%	<u>78,818,320</u>
Total Estimated Overlapping Debt	139,950,000		95,026,050
DIRECT DEBT			
City of Junction City	<u>92,639,077</u>	100%	<u>92,639,077</u>
DIRECT & ESTIMATED OVERLAPPING DEBT	<u>\$ 232,589,077</u>		<u>\$ 187,665,127</u>

Source: Office of Geary County Clerk

*Numbers provided by County were for June 30, 2018

**Per person within city limits based on July 1, 2018 estimated population.

Junction City = 22120 Geary County = 32,549

(1) Information represents the share of the respective debt which are obligations of the citizens of Junction City.

CITY OF JUNCTION CITY, KANSAS

Pledged Revenue Coverage

Last Ten Fiscal Years

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service Principal & Interest	Coverage
2012*	\$ 10,004,859	\$ 5,935,892	\$ 4,068,967	\$ 1,323,232	307%
2013	\$ 9,580,170	\$ 6,445,000	\$ 3,135,170	\$ 2,049,426	153%
2014	\$ 9,950,736	\$ 6,405,590	\$ 3,545,146	\$ 2,032,415	174%
2015	\$ 9,939,474	\$ 6,763,085	\$ 3,176,389	\$ 2,034,982	156%
	WATER				
2016**	\$ 5,294,769	\$ 3,018,168	\$ 2,276,601	\$ 640,872	355%
	WASTEWATER				
2016**	\$ 5,538,928	\$ 3,384,443	\$ 2,154,485	\$ 1,419,476	152%
	WATER				
2017	\$ 5,636,854	\$ 3,228,918	\$ 2,407,936	\$ 868,562	277%
	WASTEWATER				
2017	\$ 5,810,768	\$ 3,898,489	\$ 1,912,279	\$ 883,674	216%
	WATER				
2018	\$ 5,747,108	\$ 3,529,185	\$ 2,217,923	\$ 1,047,617	212%
	WASTEWATER				
2018	\$ 6,150,387	\$ 3,913,457	\$ 2,236,929	\$ 1,513,594	148%
	WATER				
2019	\$ 5,543,406	\$ 3,676,695	\$ 1,866,711	\$ 963,691	194%
	WASTEWATER				
2019	\$ 5,372,257	\$ 3,893,892	\$ 1,478,365	\$ 1,398,522	106%
	WATER				
2020	\$ 5,745,005	\$ 4,044,491	\$ 1,700,513	\$ 1,002,684	170%
	WASTEWATER				
2020	\$ 6,281,411	\$ 5,266,426	\$ 1,014,986	\$ 1,454,002	70%
	WATER				
2021	\$ 6,427,183	\$ 5,003,562	\$ 1,423,621	\$ 1,017,646	140%
	WASTEWATER				
2021	\$ 6,895,350	\$ 5,782,078	\$ 1,113,272	\$ 1,488,797	75%

*City took over operations of water & wastewater distribution system in 2012.

**In 2016 water and wastewater utility budget split to form separate utilities.

CITY OF JUNCTION CITY, KANSAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Income (3)	Public School Enrollment (4)	Unemployment Rate (5)	Median Age (6)
2011	24,440	\$ 1,070,936,360	\$43,819	8,151	6.7	n/a
2012	25,817	\$ 1,076,078,377	\$41,681	7,905	7.3	n/a
2013	25,817	\$ 1,091,336,224	\$42,272	8,089	6.9	26.6
2014	25,388	\$ 1,100,645,964	\$43,353	8,172	6.5	29.3
2015	24,621	n/a	n/a	7,732	5.5	29
2016	24,180	n/a	\$44,203	7,686	5.1	26.8
2017	22,988	n/a	\$45,106	7,302	4.9	26.5
2018	22,120	n/a	\$47,217	6,834	4.8	27
2019	21,482	n/a	\$50,463	7,407	4.7	27.2
2020	21,482	n/a	\$53,932	6,745	4.9	26
2021	22,616	n/a	\$53,949	6,776	3.8	26

- (1) US Census Bureau as of July 1, 2018
(2 & 3) US Census Bureau Fact Finder based on 2018 surveys
(4) Unified School District #475 via phone 09/2020 submission
(5) Home Facts
(6) US Census Bureau Fact Finder based on 2018 surveys

CITY OF JUNCTION CITY, KANSAS
Principal Employers

Employers	2021	Employers	2011
	Estimated Number of Employees		Estimated Number of Employees
Fort Riley Civil Service (1) Civilian employees	5439	Fort Riley Civil Service Civilian employees	7,786
U.S.D. #475 School District	1,302	U.S.D. #475 School District	1,350
Foot Locker Distribution Center	850	Geary Community Hospital	475
Smithfield Foods	451	Wal-Mart	415
Advanced Call Center Technolo	250	Armour Eckrich	400
Walmart Super Center	375	Wal-Mart	415
Geary Community Hospital	195	Foot Locker Inc.	338
City of Junction City	226	Geary County	200
Geary County	265	City of Junction City	153
CAMSO/Michelin	126	Kaw Valley Engineering	152

(1) Information Provided by Junction City/Geary County Economic Development
Fort Riley spans two counties (Geary and Riley).

CITY OF JUNCTION CITY, KANSAS

Full-time Employees by Department Last Ten Fiscal Years

	2012**		2013		2014		2015		2016		2017		2018		2019		2020		2021	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Governmental Activities																				
General Government																				
General Administration	4	2.07	4	2.07	4	2.05	4	2.01	4	2.00	4	2.01	5	2.48	3	1.49	3	1.49	3	1.54
Human Resources	1	0.52	1	0.52	1	0.51	1.5	0.75	1.5	0.75	1.5	0.75	2.5	1.24	3	1.49	3	1.49	3	1.54
Information Services	1	0.52	1	0.52	2	1.03	2	1.00	2	1.00	2	1.01	2	0.99	2	0.99	2	0.99	2	1.03
Economic Development	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Building Maintenance	3	1.55	3	1.55	3	1.54	3	1.50	3	1.50	3	1.51	3	1.49	3	1.49	3	1.49	3	1.54
Public Safety																				
Police Department	73	37.82	75	38.76	75	38.46	76.5	38.35	77	38.40	77	38.69	69	34.24	69	34.24	69	34.24	69	35.38
Fire/EMS Department	53	27.46	53	27.39	53	27.18	53	26.57	53	26.43	53	26.63	47	23.33	47	23.33	47	23.33	47	24.10
Codes/Inspection	3	1.55	3	1.55	4	2.05	5	2.51	5	2.49	5	2.51	5	2.48	5	2.48	5	2.48	5	2.56
Municipal Court	6	3.11	6	3.10	5	2.56	6.5	3.26	6.5	3.24	6.5	3.27	6	2.98	6	2.98	6	2.98	6	3.08
Public Works																				
Engineering	2	1.04	3.5	1.81	4	2.05	3	1.50	1	0.50	1	1.00	0	1.00	0	0.00	0	0.00	0	0.00
Self Help Housing	3	1.55	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Streets **	12	6.22	12	6.20	12	6.15	12	6.02	13	6.48	12	6.03	12	5.96	12	5.96	12	5.96	12	6.15
Culture & Recreation																				
Recreation	1	0.52	1	0.52	1	0.51	1	0.50	1.5	0.75	1.5	0.75	5	2.48	5	2.48	5	2.48	5	2.56
Parks	6	3.11	6	3.10	6	3.08	6	3.01	6	2.99	7	3.52	8	3.97	8.5	4.22	8.5	4.22	9	4.62
Junction City Arts	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Spin City	2	1.04	1	0.52	1	0.51	1	0.50	1	0.50	1	0.50	7.5	0.50	7.5	3.72	7.5	3.72	0	0.00
Rolling Meadows Golf Course	2	1.04	3	1.55	3	1.54	3	1.50	3	1.50	2.5	1.26	9.5	4.71	11	5.21	11	5.21	11	5.38
Total for Gov't-type Activities	172	89.12	173	89.15	174	89.23	178	88.97	178	88.53	177	88.94	182	90.07	182	90.07	182	90.07	175	89.49
Business-type Activities																				
Solid Waste	6	3.11	6	3.10	6	3.08	6	3.01	6	2.99	6	3.02	4	1.99	4	1.99	4	1.99	4	2.05
Storm Water	0		0		0		1	0.50	1	0.50	1	0.50	1	0.50	1	0.50	1	0.50	1	0.51
Water/Sewer	15	7.77	15	7.75	15	7.69	15	7.52	16	7.98	15	7.54	15	7.44	15	7.44	15	7.44	15	7.69
Total Business-type Activities	21	10.88	21	10.85	21	10.77	22	11.03	23	11.47	22	11.06	20	9.93	20	9.93	20	9.93	20	10.26
Total Full-time Employees	193		193.5		195		199.5		200.5		199		201.5		201.5		201.5		195	

*2012 to 2016 Full-time equivalent for regularly scheduled employees with 25 hrs/week or more. Regular part-time is designated as .5.

**2012 the city took over public works operations that had been contract services since 1999.

Worksheet revised 2016 to correct historical numbers.

****2021 Close Spin City due to COVID and have not reopened

CITY OF JUNCTION CITY, KANSAS
Operating Indicators by Function / Program
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Building Permits Issued	958	994	1,090	1,174	1,304	1,126	824	1,478	2,028	2,181
Building Inspections Conducted	4,572	3,637	3,700	4,340	2,195	2,087	826	2,876	1,692	1,483
Police										
Physical Arrests	2,396	1,708	2,431	3,032	2,886	2,994	2,339	1,920	1,939	2,289
Traffic Violations	8,232	6,314	6,678	5,743	5,337	6,234	6,127	6,881	4,940	6,879
Fire										
Fire Calls	1,712	1,683	1,559	1,691	1,832	1,859	1,704	1,456	3,385	3,694
Emergency Medical Service Calls	2,804	2,815	2,921	3,188	3,120	3,115	3,094	3,231	3,165	3,452
Parks & Recreation										
Golf course (Rounds of Golf)	17,016	12,952	15,678	17,346	15,359	15,427	12,881	13,274	20,756	22,900
Golf course (Rounds per Special Events)	808	1,077	571	1,564	1,263	1,506	1,093	880	1,219	1,653
Water										
Average daily consumption (gallons x 1,000)	3,190,000	2,904,667	2,973,000	2,888,000	2,928,000	2,924,000	2,837,019	2,563,468	2,806,595	3,844,000
Peak daily consumption (gallons x 1000)	5,620,000	5,229,000	6,331,000	5,719,000	5,260,000	4,705,000	4,003,677	4,074,712	4,078,787	4,257,000
Wastewater										
East Plant Average daily sewage treatment (gallons)	1,650,000	1,630,000	1,572,000	1,513,000	1,494,000	1,451,000	1,544,066	1,618,137	1,558,027	1,719,500
SW Plant Average daily sewage treatment (gallons)	715,000	770,000	816,000	831,000	855,000	799,000	778,778	772,110	826,904	1,130,000

CITY OF JUNCTION CITY, KANSAS
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	7	7	7	7	7	9	9	9	9	9
Fire Stations	2	2	2	2	2	2	2	2	2	2
Public Works										
Streets (miles)	149	149	149	149	150	150	150	150	150	151.5
Streetlights	1,615	1,615	1,615	1,615	1,615	1,647	502	502	502	586
Traffic Signals	18	18	18	18	18	22	21	21	21	21
Parks & Recreation										
Public Parks	19	19	19	19	19	19	19	19	19	19
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Golf Courses	1	1	1	1	1	1	1	1	1	1
Baseball/Softball Fields	7	7	7	7	7	10	10	10	10	10
Tennis Courts	6	6	6	6	6	6	6	6	6	6
Community Centers	1	1	1	1	1	1	1	1	1	1
Spin City Recreation Complex	1	1	1	1	1	1	1	1	1	1
Rathert Stadium						1	1	1	1	1
Water										
Water mains (miles)	123.3	123.3	123.3	123.3	123.3	123.3	123.3	123.3	123.3	126
Storage capacity (gallons)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Wastewater										
Sanitary sewers (miles)	107	107	107	107	130.9	130.9	130.9	130.9	130.9	131.9
Treatment daily capacity (gallons)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Stormwater										
Storm sewers (miles)	14.2	14.2	14.2	14.2	14.2	51.4	51.4	51.4	51.4	53

Source: City of Junction City, Kansas Departments
*Summer Fun Club Building is no longer used.

CITY OF JUNCTION CITY, KANSAS
Debt Limit Calculations

Legal Debt Margin Calculation As of July 1, 2021			Legal Debt Margin Calculation As of July 1, 2011		
Assessed Valuation:	Real Property	\$ 163,158,089	Assessed Valuation:	Real Property	\$ 159,395,617
	Motor Vehicles	\$ 21,523,408		Motor Vehicles	\$ 22,474,972
	Total	<u>\$ 184,681,497</u>		Total	<u>\$ 181,870,589</u>
Legal Debt Limit Percentage		30%	Legal Debt Limit Percentage		40%
Legal Debt Limit Dollar Value		<u>\$ 55,404,449</u>	Legal Debt Limit Dollar Value		<u>\$ 72,748,236</u>
Outstanding GO Debt Applicable to Debt Limit		<u>-</u>	Outstanding GO Debt Applicable to Debt Limit		<u>-</u>
Legal Debt Margin		<u><u>\$ 55,404,449</u></u>	Legal Debt Margin		<u><u>\$ 72,748,236</u></u>

July 5, 2022

To the City Commission
City of Junction City, Kansas
Junction City, KS

Governance Letter

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of **City of Junction City, Kansas** for the year ended December 31, 2021, and have issued our report thereon dated July 5, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 25, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **City of Junction City, Kansas** are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were for estimated useful lives for depreciation expense, allowance for doubtful accounts on property taxes and special assessments, deferred outflows of resources, accounts payable/encumbrances, deferred inflows of resources, net pension liability, OPEB liability, and compensated absences.

The financial statements disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements detected as a result of audit procedures and corrected by management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 5, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, schedules of revenues, expenditures and changes in fund balance – actual and budget, schedule of the City's proportionate share of the collective net pension liability, schedule of the City's contributions, and other postemployment benefit schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves

Audit Recommendations

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

- The City currently has multiple paid leave policies that are utilized depending on the department and hire date of the employee. Depending on the policy, when the paid leave over a certain amount is not utilized, it does not roll over to the next year. The City needs to review the setup of each employee and make sure the policies are being consistently followed. If the leave is not being tracked correctly per the policy, the accrued liability is not accurately calculated.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

INTERNAL CONTROLS

In planning and performing our audit of the financial statements of **City of Junction City, Kansas** as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be a material weaknesses:

City of Junction City, Kansas

Page 4

July 5, 2022

- The financial statements are the responsibility of management. Several material adjusting entries were required to correctly state account balances at year end for accounts receivable, taxes receivable, special assessment receivable, accrued interest, prepaid expenses, capital leases, pension liability, OPEB liabilities, accounts payable and capital leases. These entries were identified through the audit process and reviewed with management. We recommend that management tie out all balance sheet accounts monthly to the supporting documents/subsidiary ledgers to ensure that the financial statements are accurate and provide these statements to the Commissioners for review.
- During our procedures over encumbrances, we found multiple contracts/projects approved in the minutes that were not encumbered. Fund balance is not properly reserved in the governmental statements and the expenditures are understated in the budgetary statements, which can lead to a budget violation. We recommend the City review the minutes after each Commission meeting to determine encumbrances that need to be recorded and keep track of when the encumbrance is paid so the budget to actual expenditure review being completed is accurate.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

- It is imperative that all capital asset related items be provided to us by management. Auditing standards implemented in 2020 require independent review be completed when the auditor maintains the depreciation schedule. While it does not inherently impair our independence, all the information on the depreciation schedule must be provided by the City. To continue to strive towards this objective, we recommend that capital assets be tracked on a master listing including assets ordered but not yet paid for. In addition, we recommend that the depreciation schedule be reviewed annually by all departments to determine whether the City still has the property listed.

We would like to express our appreciation for the opportunity to perform the December 31, 2021 audit for **City of Junction City, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

This communication is intended solely for the information and use of management, the City Commission, others within the organization, State of Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.



ADAMSBROWN, LLC

Certified Public Accountants

Great Bend, Kansas

July 5, 2022

AdamsBrown, LLC
2006 Broadway, Suite 2A
Great Bend, KS 67530

This representation letter is provided in connection with your audit of the financial statements of City of Junction City, Kansas, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of July 5, 2022, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 25, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.

- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the City's accounts. We are in agreement with those adjustments.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the City Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of

laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We are not aware of any related parties or related-party relationships or transactions.

Government – specific

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have taken timely and appropriate steps to remedy identified and suspected fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations and grant agreements that we believe have a material effect on the financial statements.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets except as noted in the audit report), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; evaluate the adequacy and results

of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASBS No. 84.
- The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Investments are properly valued.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities are properly classified as to risk and are properly disclosed.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more

than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- With respect to the supplementary information:
 - We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

Signed

Signed

City of Junction City

City Commission

Agenda Memo

Meeting Date: July 5, 2022

From: Lindsay Miller, Finance Director

To: City Commissioners and Allen Dinkel, City Manager

Subject: Resolution No. R-3016 is required to notify the County Clerk that a Hearing for Revenue Neutral Rate will be held on Tuesday, September 6th, 2022, at 7:00 p.m. at 701 North Jefferson Street, Junction City, Kansas

Objective: Authorization to publish notice of hearing to exceed the revenue neutral rate (RNR) and budget hearing.

Explanation: We are currently working on the 2023 budget. While we are close to having the full details locked in, we will have the draft posted Tuesday afternoon. We will set the RNR and Budget hearings date and time.

Resolution No. R-3016 is required to notify the County Clerk that a Hearing for Revenue Neutral Rate will be held on Tuesday, September 6th, 2022, at 7:00 p.m. at 701 North Jefferson Street, Junction City, Kansas. A motion will also be needed to authorize publication of the Budget Hearing. That hearing will be held after the Revenue Neutral Rate Hearing on September 6th.

Following this hearing a roll call vote will be needed such as we do for an ordinance. This is a new requirement for the Revenue Neutral Rate.

We will finalize the budget at the special at 6:15 p.m. prior to this commission meeting. At this time, we anticipate keeping the mill levy at approximately the same rate as we have in previous years. If you have any questions or concerns, please do not hesitate to reach out.

Enclosures:

Resolution # 3016

Roll Call Vote Documentation

A RESOLUTION OF THE CITY OF JUNCTION CITY, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Junction City was calculated as 44.002 mills by the Geary County, County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Junction City will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF :

Section 1. The Governing Body of the City of Junction City hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 6, 2022, at 7:00 p.m. to be held at Municipal Court Building, 701 N Jefferson St, Junction City and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Junction City expresses its intention to exceed the Revenue Neutral Rate with a maximum mill levy of 48.328 mills.

Section 3. The Governing Body of the City of Junction City directs the City Clerk to provide this resolution to the Geary County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of _____ (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Revenue Neutral Rate Hearing

Roll Call

City of Junction City

Hearing to Exceed Revenue Neutral Rate: September 6, 2022

Resolution No. R-3016

Governing Body Member	Yes	No	No Vote
Nate Butler			
Pat Landes			
Jeff Underhill			
Ronna Larson			
Matthew Bea			

Attested,

Tammy Melton
City Clerk

City of Junction City

City Commission

Agenda Memo

Meeting Date: July 5, 2022

From: Lindsay Miller, Finance Director

To: City Commissioners and Allen Dinkel, City Manager

Subject: Notice of Hearing To Exceed the Revenue Neutral Rate and Budget Hearing

Objective: Authorization to publish notice of hearing to exceed the revenue neutral rate (RNR) and budget hearing.

Explanation: We are currently working on the 2023 budget. While we are close to having the full details locked in, we will have the draft posted Tuesday afternoon. We will set the RNR and Budget hearings date and time.

Resolution No. R-3016 is required to notify the County Clerk that a Hearing for Revenue Neutral Rate will be held on Tuesday, September 6th, 2022, at 7:00 p.m. at 701 North Jefferson Street, Junction City, Kansas. A motion will also be needed to authorize publication of the Budget Hearing. That hearing will be held after the Revenue Neutral Rate Hearing on September 6th.

Following this hearing a roll call vote will be needed such as we do for an ordinance. This is a new requirement for the Revenue Neutral Rate.

We will finalize the budget at the special at 6:15 p.m. prior to this commission meeting. At this time, we anticipate keeping the mill levy at approximately the same rate as we have in previous years. If you have any questions or concerns, please do not hesitate to reach out.

Enclosures: RNR & Budget Public Hearing Notice
Resolution # 3016
Roll Call Vote Documentation

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Will Include:

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET
HEARING**

A RESOLUTION OF THE CITY OF JUNCTION CITY, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

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This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of _____ (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Revenue Neutral Rate Hearing

Roll Call

City of Junction City

Hearing to Exceed Revenue Neutral Rate: September 6, 2022

Resolution No. R-3016

Governing Body Member	Yes	No	No Vote
Nate Butler			
Pat Landes			
Jeff Underhill			
Ronna Larson			
Matthew Bea			

Attested,

Tammy Melton
City Clerk

City of Junction City

City Commission

Agenda Memo

07/05/2022

From: Allen J. Dinkel, City Manager

To: Governing Body

Subject: Consider Proposal from Raftelis Financial Consultants, Inc. for Update of the City's Water and Wastewater Financial Business Plan

Objective: Consider a proposal to update the City's Water and Wastewater Financial Plan.

Explanation of Issue: In 2014, The City entered into an agreement with Raftelis to develop a Water and Wastewater Financial Business Plan. At that time plans were being made to address needed update of the Water Treatment Plant and 2 Wastewater Treatment Plants. The plan provided for a rate structure for both water and wastewater. This plan was updated in 2020 as the City was moving into Phase II improvements for Water and Wastewater.

Phase II of the Water Plant Improvements is underway and Phase II of the Wastewater Improvements is soon ready to be sent out for proposals and bids. The concern on the Wastewater side is that the project has grown in scope and could approach the \$55 million mark.

Our concern is to have adequate resources to fund the needed and required improvements. With this in mind, I requested a proposal for an update of our plan. Even though there is not much of a concern on the Water side, it will be good to look at that as well at this time. This plan has provided great financial to evaluate respective rates for Water and Wastewater.

Budget Impact: Adequate funds are available for this study

Staff Recommendation: Past Raftelis studies have been an important tool as the City has moved with improvements to the Water and Wastewater systems. As costs have risen and as we move towards Phase II of the Wastewater Plant improvements it is extremely important to have a sound financial route. Past results with this firm have been extremely positive.

Recommended Motion: I move to approve the proposal from Raftelis Financial Consultants, Inc for an update of the City's Water and Wastewater Financial Business Plan at a fee not to exceed \$24,700.

Attachments: Proposal



June 29, 2022

Allen Dinkel
City Manager
City of Junction City
700 North Jefferson Street
Junction City, KS 66441

RE: Review and Update of Water and Wastewater Financial Business Plan

Dear Mr. Dinkel:

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to submit this letter proposal to provide services to update the City's Water and Wastewater Financial Business Plan (completed in 2020). Collin Drat will serve as project manager for the project with support and technical oversight from me. We will be supported by experienced consulting staff in our Kansas City office. We propose the following tasks to meet the City's needs in updating the financial business plans for the water and wastewater utilities.

Task 1 – Review of Financial Results and Historic Business Plan

We will prepare a comparison of the City's actual financial results for the water and wastewater utility to what was projected in the most recent Financial Business Plan update. The focus of this will be to identify specifically how actual results have varied compared to the forecast and identify if they were the result of factors including changes in customers, changes in billable flows, changes in operating and maintenance expenses, changes in capital expenditures, and any other key factors that results in significant variances from the Financial Business Plan. We will review and discuss our findings with City Staff.

Task 2 – Update of Projected Financial Business Plan

We will update the City's Financial Business Plan for the water and wastewater utilities to reflect changes that have occurred since the prior update and reflect any other expected changes in customers, billable flows, operating and maintenance expenses capital improvement expenditures, debt service, and any other changes necessary to accurately forecast the financial condition of the water and wastewater utilities for the forecast period. While the previous study was completed in 2020, the environment in which that plan was developed has changed significantly with increases in inflation (especially for capital project costs) and changes in customer demand characteristics (as the impacts of the pandemic have moderated). The update will factor in this new environment and propose adjustments to the plan, as needed, to ensure financial sustainability for the utilities moving forward.

Task 3 – Presentation of Findings

We will present our draft findings at an onsite project update meeting with City staff. We will present our draft final findings to the City Commission at a work session of the City's choosing. We will provide presentation materials to City staff in advance of the work session for their review and comment, making adjustments as needed.

We propose to complete the scope of work above for a not-to-exceed price of **\$24,700** as shown in the table below. We will bill monthly for time and expenses incurred each month. We are ready to begin work on this project immediately to complete the tasks necessary to support the City.

Tasks	In-person Meetings	Hours					Total Fees & Expenses
		TB	CD	JC	Admin	Total	
1. Review of Financial Results and Historic Business Plan	0	4	4	8	1	17	\$4,310
2. Updated Financial Business Plan	0	4	12	36	1	53	\$12,830
3. Presentation of Findings	2	8	12	4	1	25	\$7,560
Total Meetings / Hours	2	16	28	48	3	95	
Hourly Billing Rate		\$325	\$250	\$220	\$80		
Total Professional Fees		\$5,200	\$7,000	\$10,560	\$240	\$23,000	
TB - Tom Beckley CD - Collin Drat JC - Joe Collins - - - Admin - Administration		Total Fees					\$23,000
		Total Expenses					\$1,700
		Total Fees & Expenses					\$24,700

We appreciate this opportunity to be of service to the City again. Please do not hesitate to contact me on my cell phone at any time at 816.682.1328 or by email at tbeckley@raftelis.com if you have any questions.

Very truly yours,



Thomas A. Beckley
Senior Manager

We accept the terms of this proposal letter:

Signature	Date
Title	Printed name of authorized agent

City of Junction City

City Commission

Agenda Memo

07-05-2022

From: John Lamb, Chief of Police
To: Allen Dinkel, City Manager
Subject: **Police Department SWAT Rifle Purchase**

Objective: The Police Department seeks approval to purchase (15) Daniel Defense DDM4 V7S 11.5" short barrel rifles each equipped with Surefire SOCOM Mini 2 suppressors and Surefire Three Prong Flash Hiders for the Junction City SWAT Team to replace the (15) Custom built rifles currently in use. I note the (15) Custom built rifles will be repurposed and assigned to patrol Officers.

Explanation of Issue: The Police Department seeks approval to purchase (15) Daniel Defense DDM4 V7S rifles each being out fitted with the Surefire SOCOM Mini 2 suppressors and Surefire Three Prong Flash Hiders for the Junction City SWAT Team. The Department tends on utilizing Drug Asset Forfeiture monies to help enhance our capabilities with better equipment. The Department currently maintains and equips a 15 person SWAT Team, and this purchase would supply the Operators with rifles from the top of the line of the weapons industry. Daniel Defense is widely known as a leading supplier of rifles for both Law Enforcement and the USSOCOM (United States Special Operations Command).

A request for bids for Duty Rifles for the Junction City Police Department SWAT team was advertised on June 7th, 2022, with a close date of June 21st, 2022, at 1500 hours. Requested items included (15) Daniel Defense DDM4 V7S 11.5" 5.56 SBR rifles, (15) Surefire 5.56 Mini 2 suppressors in black, and (15) Surefire Three Prong Flash Hiders in 1/2x28. There were (7) bids in total some of which didn't meet all the requirements. The following three quotes were at the top.

Primary Arms (Houston, TX)

(15) Daniel Defense DDM4 V7S 5.56 AR-15 Short Barrel Rifle – 11.5"
(15) Surefire SOCOM 2 Series Mini 5.56 Sound Suppressor – Black
(15) Surefire 3 Prong Flash Hiders- 1/2x28

Total: \$34,017.54 (quote attached)

Kiesler Police Supply (Jeffersonville, Indiana)

(15) Daniel Defense V7S 11.5" BBL
(15) Surefire 2nd Gen SOCOM Suppressor, High Temp Alloy Construction for use w/ 5.565mm black
(15) Surefire 3 Prong Flash Hider for M4 M16/AR variants, serves as suppressor adapter for SOCOM Suppressors, 1/2x285 Threads (CEHLE)

Total: \$33,330.00 (quote attached)

****Doesn't include shipping****

Frontier Justice (Kansas City, KS)

(15) Daniel Defense DDM4 V7S, 5.56, 11.5" SBR

- (15) Surefire, SOCOM 5.56 Mini 2, Black
- (15) Surefire, Three Prong Flash Hider, 1/2x28

Total: \$34,454.55

****Includes Drop Delivery****

Budget Impact: There will be no impact to the SWAT budget due to the funds coming from Drug Asset forfeiture.

Special Considerations: This Daniel Defense rifles provide the SWAT Team with a top-of-the-line rifle that is known for its reliability and quality. Daniel Defense is also a proven distributor to Law Enforcement nation wide and is known for their excellent customer service.

Alternatives: The Commission may approve, deny or postpone this item.

Recommendation: Staff recommends the purchase of purchase (15) Daniel Defense DDM4 V7S rifles each being out fitted with the Surefire SOCOM Mini suppressors and Surefire Three Prong Flash Hiders for the Junction City SWAT Team from **Frontier Justice for \$34,454.65**. It should be noted that Frontier Justice has several locations in the Greater Kansas City area which are all within driving distance, which will save money in shipping costs for maintenance and parts in the future. Frontier Justice also has a lead time of around 60 to 75 days. Frontier Justice supplies several Kansas City area Departments with the same or similar rifles, and we have experienced great customer service with them so far.

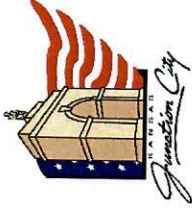
Enclosures:

Quote sheets from all (7) Vendors

City of Junction City

City Clerk's Office

June 21, 2022



Police Department

Closing Time: 3:00 pm

Duty Rifles for JCPD SWAT

No.	Direct Solicited	Bidder	Local Vendor	Breakdown	Signed Bid	Bid Amount
1.		Primary Arms, LLC	Houston, TX	15 Daniel Defense DDM4 Rifles \$20,304.45 15 SureFire SOCOM 2 Series Mini Suppressors \$11,849.85 15 SureFire 3 Prong Flash Hider Suppressor Adapter \$1,722.90		\$34,017.54
2.		Lawmen's Shooters' Supply	Titusville, FL	15 Daniel Defense DDM4 Rifles NO BID 15 SureFire SOCOM 2 Series Mini Suppressors \$13,672.95 15 SureFire 3 Prong Flash Hider Suppressor Adapter \$1,955.40		\$15,628.35 (no bid on the Daniel Defense Rifles)
3.		Kiesler Police Supply	Jeffersonville, IN	15 Daniel Defense DDM4 Rifles (sights sold separately) \$19,125.00 15 SureFire SOCOM 2 Series Mini Suppressors \$12,480.00 15 SureFire 3 Prong Flash Hider \$1,725.00		\$33,330.00
4.		Godfrey's Tactical Supply	Junction City, KS	15 Daniel Defense DDM4 Rifles \$26,262.00 15 SureFire SOCOM 2 Series Mini Suppressors \$13,982.40 15 SureFire 3 Prong Flash Hider \$1,929.60		\$42,174.00
5.		Public Safety Sales	Newington, NH	15 SIGM400, 5.56 NATO \$15,202.65 15 Suppressor, SLXC \$16,755.00 15 3 Prong Flash Hider \$540.00		\$32,497.65

6.	Frontier Justice	Lee's Summit, MO	15 Daniel Defense DDM4 Rifles \$20,416.65 15 SureFire SOCOM556 Mini 2 \$11,998.35 15 SureFire 3 Prong Flash Hider \$2,039.55		\$34,454.55
7.	Clyde Armory	Athens, GA	15 Daniel Defense DDM4 Rifles \$20,863.05 15 SureFire SOCOM556-Mini-2 \$13,833.45 15 SureFire 3 Prong Flash Hider NO BID		\$34,696.50 (no bid on 3 prong flash hider)



Estimate

Primary Arms, LLC
3219 South Sam Houston Parkway East
Houston TX 77047
United States

Estimate #

ES-05169



ES-05169

Date

6/7/2022

Cancel By Date

Click here for Monthly Giveaway

<https://www.primaryarms.com/government/giveaway>

Bill To

Junction City City Hall
700 N. Jefferson St
Junction City KS 66441
United States

Accepted

Declined

Expires

8/31/2022

Exp. Close

8/31/2022

Special Instructi...

Web Order #

Customer PO

Shipping Method

FedEx Ground (Gov Sale)

Item	UPC Code	Description	Quantity	Rate	Amount
02-128-0734 4-047	815604019491	Daniel Defense DDM4v7 S 5.56 AR-15 Short Barrel Rifle - 11.5"	15	1,353.63	20,304.45
SOCOM556 -MINI2-BK	084871324465	SureFire SOCOM 2 Series MINI 5.56	15	789.99	11,849.85
SF3P-556-1- 2-28	084871319119	Sound Suppressor - Black SureFire 3 Prong Flash Hider - Suppressor Adapter - 1/2x28	15	114.86	1,722.90

Subtotal

Shipping Cost (FedEx Ground (Gov Sale Order))

Total

33,877.20

140.34

\$34,017.54

Notes

Approved by



"Distributors of Law Enforcement Equipment"

701 Columbia Blvd. • Titusville, FL 32780 • (321) 360-3030 • Fax (321) 360-3049

June 16, 2022

City of Junction City
City Clerk, City Hall
700 N. Jefferson St.
Junction City, KS 66441

RE: Police Dept. Rifle Bid

Please find our quote below:

QTY	DESCRIPTION	COST	TOTAL
15 ea.	Daniel Defense DDM4 Rifles	NO BID	NO BID
15 ea.	Surefire SOCOM556 Mini 2 Suppressors, black #SOCOM556-MINI2-BLK	\$911.53	\$13,672.95
15 ea.	Surefire Three Prong Flash Hider #SF3P-556-1/2-28	\$130.36	<u>\$ 1,955.40</u>
			\$15,628.35

Delivery will be 90-120 days, depending on ATF approval. If you have any questions, please do not hesitate to contact me.

Sincerely,

Gail Walker-Keen
Bid Manager
321-360-3038
bids@lawmens.net



Sales Quote

KIESLER POLICE SUPPLY
2802 SABLE MILL RD
JEFFERSONVILLE, IN 47130

Bill-to Customer

CITY OF JUNCTION CITY
7TH AND JEFFERSON STREETS
JUNCTION CITY, KS 66441

Ship-to Address

Your Reference

Bill-to Customer No.

L75703

Tax Registration No.

Salesperson

BRITTANY GIRDLER

Email

Home Page

Phone No.

No.

Q132618

Document Date

June 16, 2022

Due Date

July 16, 2022

Payment Terms

Payment Method

Tax Identification Type

Legal Entity

Shipment Method

RFB: SWAT RIFLES

LEAD TIME ON ALL ITEMS IS 90-150 DAYS.

No.	Description	Quantity	Unit of Measure	Unit Price Excl. Tax	Line Amount Excl. Tax
KIESLER NOTE	RFB: SWAT RIFLES LEAD TIME ON ALL ITEMS IS 90-150 DAYS.	1	EACH	0.00	0
DANI02-128-07344-047	DANIEL DEFENSE V7S 5.56 11.5" BBL *SIGHTS SOLD SEPARATELY* (CCMLEE)	15	EACH	1,275.00	19,125
SURESOCOM556-MINI2BK	SUREFIRE 2ND GEN SOCOM SUPPRESSOR, HIGH TEMP ALLOY CONSTRUCTION, FOR USE W/ 5.56MM, BLACK (HHTOE)	15	EACH	832.00	12,480
SURESFP3P-556-1/2-28	SUREFIRE 3 PRONG FLASH HIDER FOR M4 M16/AR VARIENTS, SERVES AS SUPPRESSOR ADAPTOR FOR SOCOM SUPPRESSORS, 1/2X285 THREADS (CEHLE)	15	EACH	115.00	1,725
FORMAT BRITTANY	QUOTED BY BRITTANY GIRDLER KIESLER POLICE SUPPLY 2802 SABLE MILL ROAD JEFFERSONVILLE, IN 47130 THIS QUOTE IS VALID FOR 30 DAYS BGIRDLER@KIESLER.COM	1	EACH	0.00	0
Amount Subject to Sales Tax		0.00		Subtotal	33,330.00
Amount Exempt from Sales Tax		33,330.00		Total Tax	0.00
				Total \$ Incl. Tax	33,330.00
				Tax Amount	0.00



KIESLER POLICE SUPPLY FFL# 4-35-019-11-1M-08220

Page 2 / 2

RETURNED GOODS POLICY

No returned goods will be accepted without prior consent. Any packages returned without properly displaying a return authorization number will be refused. Returns subject to up to 25% restocking fee

DEFECTIVE MERCHANDISE POLICY

We are not a warranty repair station for any manufacturer. Returns of defective merchandise must be made directly to the manufacturer for repair or replacement.

DAMAGED GOODS POLICY

Claims of shortages or damaged shipments must be made immediately upon receipt of shipment.

DATE: 6.8.22



ORDER SHEET

NAME: Dustin Murphy

RANK: Lieutenant

DEPT: Junction City Police Dept

EMAIL:

PHONE: _____

ADDRESS: _____

PO: Police Department Rifle Bid

[illegible]

AGENCY REPRESENTATIVE

Travis Godfrey
GODFREY'S REPRESENTATIVE



PUBLIC SAFETY SALES
72 PEASE BOULEVARD
NEWINGTON, NH 03801
TEL: 603-610-3000
FAX: 603-610-3003

Bill To Name JUNCTION CITY POLICE DEPARTMENT
Bill To 210 East 9th Street
Junction City, KS 66441
US
Contact Name Dustin Murphy
Phone (785) 762-5912

Created Date 6/9/2022
Expiration Date 9/7/2022
Quote Name 2022-DRUBL-66441-1

Quote Lines

Quantity	Product #	Product Description	Agency Price	Total Price
15.00	FLASHHIDER-3PRONG-556	FLASH HIDER, 3 PRONG, 5.56	USD 36.00	USD 540.00
15.00	SLX556C-QD	SUPPRESSOR, SLXC, 5.56MM, INC, QD, COMPACT	USD 1,117.00	USD 16,755.00
15.00	WRM400-556N-11B-PRO-SBR	SIGM400, 5.56 NATO, SBR, 11.5IN, PRO, BLK, SEMI, FOLD SIGHTS, TELE STOCK, AL MLOK HG, (1) 30RD MAG	USD 1,013.51	USD 15,202.65

The AGENCY is responsible for all applicable State, County and City taxes. Where applicable, please advise specific rate.

Subtotal	USD 32,497.65
Total Trade In Value	USD 0.00
Quote Total Less Trade In	USD 32,497.65

IMPORTANT: Please specify your duty and training ammo types when submitting your purchase order.

PAYMENT TERMS: Net 30 Days - No further discounts

Katie Oliva

SIG SAUER is an ISO 9001 : 2015 Certified Company, Manufacturing in Newington, New Hampshire.

Please review and confirm the information is correct and thoroughly conveys all requirements (i.e. payment terms, product configuration (including unique product markings), inspection criteria, packaging and labeling requirements, or any delivery or logistics requirements). SIG SAUER commercial warranty provisions apply unless expressly defined elsewhere. SIG SAUER's standard Terms and Conditions of Sale (available at <https://www.sigsauer.com/termsandconditions>) are incorporated herein by reference.

SIGM400® PRO

DIRECT IMPINGEMENT AR PLATFORM

Designed for elite forces and refined by the world's best professional shooters to be the ultimate AR performance rifle.



Shown with Romeo4™ Closed Red Dot Sight and SLX-556 Suppressor

SIGM400 PRO 11.5"

- ▲ Select Fire (Safe, Semi, Full-Auto)
- ▲ 292 mm / 11.5" Barrel
- ▲ 6-Position Telescoping Stock
- ▲ Free-Float M-LOK® Handguard
- ▲ Flip-Up Sights
- ▲ 30 Round Magazine

5.56 NATO

Shown with Flip-Up Iron Sights



SIGM400 14.5" PRO

- ▲ Select Fire (Safe, Semi, Full-Auto)
- ▲ 348 mm / 14.5" Barrel
- ▲ 6-Position Telescoping Stock
- ▲ Free-Float M-LOK® Handguard
- ▲ Flip-Up Sights
- ▲ 30 Round Magazine

5.56 NATO

Shown with Flip-Up Iron Sights



SIGM400 16" PRO

- ▲ Select Fire (Safe, Semi, Full-Auto)
- ▲ 406 mm / 16" Barrel
- ▲ 6-Position Telescoping Stock
- ▲ Free-Float M-LOK® Handguard
- ▲ Flip-Up Sights
- ▲ 30 Round Magazine

5.56 NATO



CALIBER
5.56 NATO

ACTION TYPE	11.5" PRO	14.5" PRO	16" PRO
AVAILABLE CALIBERS	Select Fire (Safe, Semi, Full-Auto)	Select Fire (Safe, Semi, Full-Auto)	Select Fire (Safe, Semi, Full-Auto)
OPERATING SYSTEM	5.56 NATO	5.56 NATO	5.56 NATO
STOCK	Direct Impingement Gas	Direct Impingement Gas	Direct Impingement Gas
FOREND TYPE	6-Position Collapsible Stock	6-Position Collapsible Stock	6-Position Collapsible Stock
WEIGHT W/O MAG	2.53 kg / 5.58 lb	2.83 kg / 6.25 lb	2.95 kg / 6.5 lb
LENGTH EXTENDED	762 mm / 30"	838 mm / 33"	876 mm / 34.5"
BARREL LENGTH	292 mm / 11.5"	368 mm / 14.5"	406 mm / 16.0"
RIFLING	1:7	1:7	1:7

sigsauger.com

ALL SPECIFICATIONS SUBJECT TO CHANGE | ACCESSORIES PG. 24

SIG SAUER | 2021 LAW ENFORCEMENT PRODUCTS



SUPPRESSORS

SLX556C-QD

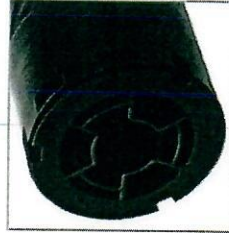
RIFLE SUPPRESSOR



Multi-flow path that exhausts gasses at a higher rate, resulting in lower toxic fumes venting from the ejection port.



Clutch-Lok mounting system with an intuitive tactile locking ring and infinite radial locking positions.



Flash reducing end cap design

SLX556C-QD	
5.56MM	SLX556C-QD
▶ Multi-flow path that exhausts gasses at a higher rate , resulting in lower toxic fumes venting from the ejection port. ▶ Clutch-lok mounting system with an intuitive tactile locking ring and infinite radial locking positions. ▶ Flash reducing end cap design ▶ Monolithic core construction to for strength and durability ▶ The SLX is a performance based suppressor and was only designed to run supersonic ammunition.	

SKU#:

SLX556C-QD

UPC:

798681629305

MTP:

\$879.00

MAP:

\$999.99



SUPPRESSORS

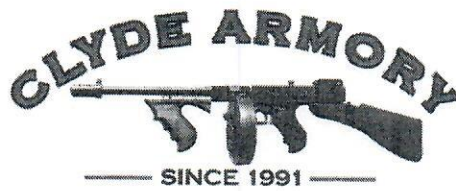
SLX556C-QD

RIFLE SUPPRESSOR

PRODUCT DETAILS		
SKU#	SLX556C-QD	
CALIBER	5.56mm	
FINISH	High Temp Cerakote	
CORE MATERIAL	Inconel	
MOUNT	Quick Disconnect	
MEASUREMENTS		METRIC
OVERALL WEIGHT	IMPERIAL 14.6 oz	410 g
OVERALL LENGTH	5.2 in.	133 mm
OVERALL WIDTH	1.67 in.	42 mm

SIGSAUER®

REV.08.20.21



4800 ATLANTA HIGHWAY • ATHENS, GA 30606
 PHONE: (706) 549-1842 • FAX: (706) 549-3232
 WWW.CLYDEARMORY.COM

Quote

Terms and Conditions

1. All orders require an official PO or purchase letter on agency letterhead, and your State Sales and Use Tax Exemption Certificate. If your agency self-pays State tax, please supply a self-pay statement on letterhead.
2. Orders for firearms or ammunition require a Federal Firearms and Ammunition Excise Tax Exemption Form.
3. Orders including a trade component require a signed Trade Agreement on agency letterhead.
4. After an order is placed, all communication regarding the order will be directed to Clyde Armory, not product manufacturers.

Date: June 16th, 2022

Request for Bid – Duty Rifles for the Junction City Police SWAT Team

City of Junction City, KS
 City Hall
 700 N. Jefferson St.
 Junction City, KS 66441

<u>Description</u>	<u>Quantity</u>	<u>Price</u>	<u>Ext. Price</u>
Daniel Defense DDM4 V7S 11.5" SBR with factory mounted Surefire 3-prong flash hider SF3P-556-1/2-28	15	\$1,390.87	\$20,863.05
Surefire SOCOM556-Mini2-BK	15	\$922.23	\$13,833.45
Surefire Three Prong Flash Hider SF3P-556-1/2-28 (mounted at the factory and included in the cost of the rifle)	0	\$0	\$0
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
	Shipping		\$0.00
	Trade		[\$]
	Total		\$34,696.50

TRADE ITEMS: NA.

Please note: Surefire is having a substantial price increase on July 1st. Pricing reflects that increase because we don't generate quotes that are valid for less than 30 days on public bids.

If the City were able to generate and transmit a purchase order prior to 3:00PM on June 30th, 2022, we could offer a price of \$845.92 each on the suppressors. Rifle pricing is unaffected.

Contact:

Adam Smith, Law Enforcement Sales | adam@clydearmory.com | 706.549.1842 x201

City of Junction City

City Commission

Agenda Memo

07-05-2022

From: John Lamb, Chief of Police
To: Allen Dinkel, City Manager
Subject: Police Department Fan Project

Objective: The Police Department seeks approval to replace the aging fan system within the warehouse building located at 312 E. 9th St.

Explanation of Issue: The Police Department seeks approval to replace the aging fan system within the building located at 312 E. 9th Street. The current fan system in the building is of unknown age and it is starting to fail. Approximately 3 years ago, a mold issue in the warehouse required extensive cleaning, costing approximately \$20,000. It was found that one of the causes of mold build up was a lack of proper ventilation. Dehumidifiers were installed in the warehouse to decrease the humidity level, however an updated air circulation system is required to prevent further issues from recurring.

Due to the large size of the warehouse The Junction City Police Department contacted the Big Ass Fans company to come provide a preliminary estimate for a ventilation system. Big Ass Fans recommended two possible systems, the "Basic 6" and the "Powerfoil X4." The Police Department identified the Powerfoil X4 as the system we would use, due to the longevity of the system compared to the "Basic 6." The estimated cost for the fans plus a full install from Big Ass Fans was \$28,908.80. Due to the price and keeping with the City of Junction City's fiscal policy, on June 4th, 2022 the Junction City Police Department released a Request for Bid for a new fan system. A Pre-Bid meeting was held on the 9th of June, 2022 and 0 companies showed up. On June 16th 2022 we had a bid opening in which no company (local or otherwise) submitted a bid on the project.

Budget Impact: This project would be funded completely with Asset Forfeiture funds and would have no impact on the City Budget.

Special Considerations: There are no special considerations.

Alternatives: The Commission may approve, deny or postpone this item.

Recommendation: Staff recommends the bid be awarded to Big Ass Fans in the amount of \$28,908

Enclosures:

Request for Bid

City Clerk Bid Sheet

Big Ass Fans Proposal



PROPOSAL

Junction City Police Department

QUOTE NUMBER: 00791453

THE ULTIMATE AIRFLOW SOLUTION

For more than 20 years, Big Ass Fans has set the standard for safer, more comfortable work conditions with airflow products purpose-built to excel in demanding environments. Our fans provide year-round relief from extreme temperatures, making people feel up to 10 °F (6 °C) cooler in summer and effectively circulating heated air in winter.

Engineered for efficient, maintenance-free operation and backed by unbeatable warranties, Big Ass fans deliver powerful airflow that keeps workers refreshed and productive. With a custom solution from Big Ass Fans, your business will reap the rewards of comfort and cost-savings for years.

Contact: Kyle Skaggs

Email: kyle.skaggs@bigassfans.com

Phone: 859-899-5275

(877) 244-3267 | BIGASSFANS.COM

An ISO 9001:2015 compliant company | ©2020 Delta T, LLC dba Big Ass Fans. All rights reserved.



**EXCEPTIONALLY
ENGINEERED**

Quote Information

Quote Number	00791453	Created Date	5/23/2022
		Expiration Date	6/20/2022
Bill To Name	Junction City Police Department	Ship To Name	Junction City Police Department
Bill To:	210 E. 9th St Junction City, KS 66441 US	Ship To:	210 E. 9th St Junction City, KS 66441 US
SFDC ID	10931828		

General Information

Sales Rep	Kyle Skaggs	Contact Name	David Sloan
E-mail	kyle.skaggs@bigassfans.com	Contact Phone	785-762-5912
Phone	859-899-5275		
Fax	859-233-0139		

Comments

Comments	All fans to include controller with variable speed selector and all mounting brackets. Freight charges are included in the quoted price.* Sales Tax is strictly an estimate and may change based on the shipping address of the order. Lead times are strictly an estimate and may change over time. PLEASE NOTE THAT THE CONTRACTOR IS RESPONSIBLE FOR VERIFYING THE CORRECT DROP TUBE LENGTH AS WELL AS THE CORRECT MOUNTING METHOD FOR FANS PRIOR TO ORDERING *Freight charges are subject to change. **VERY IMPORTANT** Davis /Bacon Act, Prevailing Wage, Union Labor or Certified Payroll requirements not included on quoted installation. Fire relay installation is not included unless specifically noted, but can be quoted upon request. It is the quote recipient's responsibility to inform BAF if any of these apply and to provide a determination of wage. Should the quote recipient/ordering party fail to notify BAF of any such conditions, BAF will not assume any additional charges incurred.
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Sales Tax

Sales Tax is strictly an estimate and may change based on the shipping address of the order; sales tax is also subject to the tax provisions of the "STANDARD TERMS."

Product	Description	Qty	Total Price
Ceiling Fan Kit, Powerfoil X4, 16', 200-250V/1PH, 1.5hp, >750W		2	\$19,888.00
- PFX/PFD Short Standard Industrial Mount Kit, 5-9 7/8" Beam Mount			
- Wired Standard Control			
- Industrial Overhead Fan, Standard installation, First Fan, with lift, Zone 2 (AZ, CO, DE, IA, ID, IN, KS, MD, MI, MO, MT, NE, OH, PA, UT, VA, WV, WY)	Mechanical Install w/ Lift \$4,850.00	2	\$8,600.00
- Industrial Overhead Fan, Standard installation, Additional Fan, Zone 2 (AZ, CO, DE, IA, ID, IN, KS, MD, MI, MO, MT, NE, OH, PA, UT, VA, WV, WY)			

Subtotal: \$28,488.00

Tax: \$2,818.54

Estimated Shipping: \$420.00

Grand Total: \$31,726.54

STANDARD TERMS - NET 30 DAYS UPON APPROVAL

Shipping and handling is an estimate.

Our proposals include an estimate of applicable itemized sales taxes which Big Ass Fans is legally obligated to collect and remit. The final, actual amount of such taxes would only be known at the time the customer is actually invoiced for the order.

All products are subject to Big Ass Fans return policy. For full details visit bigassfans.com/returns

The Buyer must insure that product specifications are consistent with actual field installation requirements. Big Ass Fans product recommendations are based on product specifications as transmitted to the company. As such, Big Ass Fans is not responsible for inaccuracies between the communicated product specifications and actual field installation requirements. The Buyer of the specified products assumes responsibility for the cost of returning or exchanging specified product where specified product does not meet field requirements.

Any variations to product types or quantities (or omissions of existing light fixtures during the survey process – and now not represented in project) will be considered “add-on” and an additional material requirement. These add-on materials will be priced separately.

Big Ass Fans customers who have been approved for term credit and are invoiced for their orders may pay their invoice through one of our customary term credit payment methods of: Check, money order, wire transfer or ACH payment. Any such term credit approved customers who subsequently elect to pay their term invoice by credit card will also be charged a convenience fee for doing so. The exact amount of the convenience fee will be communicated to the customer before the transaction is processed and the card is charged. The Fee is calculated by multiplying the amount sought to be charged to the credit card by .03. (Fee = .03 x Total Amount Paid). If the customer elects not to pay the convenience fee, the customer may use one of the other payment channels alluded to above, free of charge.

Customer is responsible for paying all applicable state and local transactional taxes resulting from the sale. As a manufacturer of tangible personal property registered to do business in all 50 US States, Big Ass Fans is obligated to collect and remit applicable sales taxes and the transaction will be treated and reported as the sale of tangible personal property sold by a manufacturer.

To the extent that the Buyer takes any contrary position with any taxing authority subsequent to this transaction which results in additional and/or different transaction-based taxes for which Big Ass Fans is responsible, Big Ass Fans reserves the right to apply any sales tax collected to any such additional taxes due and/or invoice the Buyer for any other additional amounts due. Additionally, to the extent that applicable transactional taxes were not collected at the time of sale in reliance upon an Exemption Certificate or other exemption later found to be inapplicable by Big Ass Fans, in the exercise of its sole and absolute discretion, Big Ass Fans will invoice Buyer for any applicable sales or other transactional taxes.

Buyer covenants and agrees to promptly pay any such amounts to Big Ass Fans on the same terms and conditions as any other amounts owed to Big Ass Fans on the applicable Order.

The transaction and contract that is the subject of this Proposal shall be governed by the internal laws of the Commonwealth of Kentucky. Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

This Proposal and its Associated Terms may not be modified or added to, except by a subsequent writing executed by Big Ass Fans.

PURCHASING OR USING ANY OF OUR PRODUCTS & SERVICES INDICATES YOU AGREE WITH OUR [TERMS OF SERVICE](#) AND [PRIVACY POLICY](#). (FOR FULL WARRANTY, TERMS, AND CONDITIONS FOR ALL BIG ASS PRODUCTS, VISIT BIGASSFANS.COM.)

INTELLECTUAL PROPERTY

Big Ass Fans retains exclusive ownership of all intellectual property rights embodied by and/or associated with the products sold.

CUSTOMER CONTACT INFORMATION

PLEASE CONFIRM AND COMPLETE ALL BILLING AND SHIPPING INFORMATION FOR YOUR ORDER.

ACCOUNTS PAYABLE (BILLING) ADDRESS:

210 E. 9th St, Junction City, KS, 66441, US

IS THE BILLING ADDRESS ABOVE CORRECT? Y / N

If this address is incorrect, please provide correct information below:

Company Name: _____

Contact Name: _____

Billing Address: _____

City, State, Zip: _____

Email: _____

Phone: _____ DUNS #: _____

SHIPPING ADDRESS:

210 E. 9th St, Junction City, KS, 66441, US

IS THE SHIPPING ADDRESS ABOVE CORRECT? Y / N

If this address is incorrect, please provide correct information below:

Company Name: _____

Contact Name: _____

Shipping Address: _____

City, State, Zip: _____

Email: _____

Phone: _____

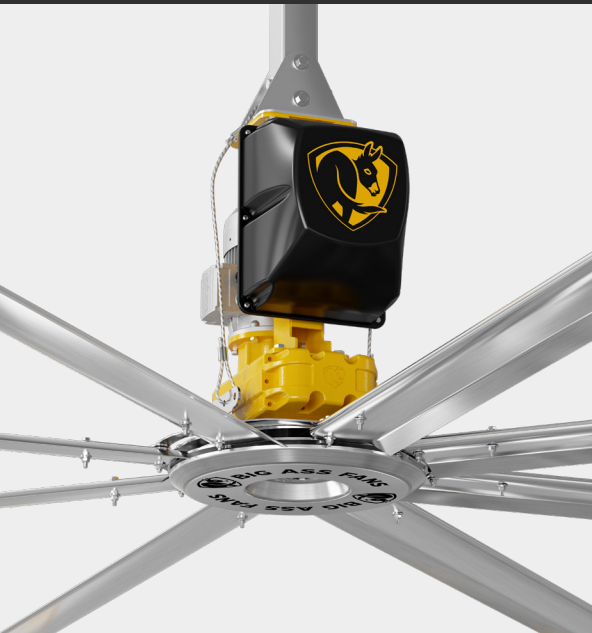
If your organization requires a purchase order, please provide the PO number here: _____
Please provide any available PO documentation to your BAF sales representative.

If this purchase is tax exempt (e.g., 501(c)(3), 509(a), Section 527, registered resellers), you must provide a valid tax exemption certificate to your BAF sales representative.

CLIENT_____
Signature_____
Printed Name_____
Date**BIG ASS FANS**_____
Signature_____
Printed Name_____
Date

POWERFOIL X4

What do you do after making the best industrial fan in the world? You make it better. Driven by this spirit of innovation, Powerfoil X4 has the industry-leading airflow, safety, and performance needed to transform harsh industrial environments into comfortable conditions. Featuring a high-efficiency motor, full-fan IP56 rating, and multiple redundant safety features, Powerfoil X4 is engineered to improve indoor air quality and occupant comfort far longer than the competition.



KEY FEATURES

- ▶ **Eight aluminum airfoils** with advanced winglets, safety restraints, and AirFence® system
- ▶ **NitroSeal™ gearbox** hermetically sealed for durability and longevity
- ▶ **Standard IP56 rating for the entire fan** makes it perfect for harsh environments
- ▶ **Largest diameter and airflow coverage area** of any fan on the market
- ▶ **Best-in-class safety features** including aircraft-grade steel safety cables and patented dual-axis mounting system
- ▶ **Available upgrades** include control systems, ion technology, occupancy sensor, LED kit, and more

DIAMETER

12-30* FEET
(3.7-9.1 METERS)

MOTOR

**NITROSEAL
DRIVE SYSTEM**

MOUNTING

**I-BEAMS, BAR JOISTS,
SOLID BEAMS, AND PURLINS**

WARRANTY

UP TO
15 YEARS
MECHANICAL

UP TO
15 YEARS
ELECTRICAL

*The 30' diameter option is NOT available for any buildings with an existing sprinkler system (including an ESFR system) or where such a system may be installed, in accordance with applicable NFPA standards.

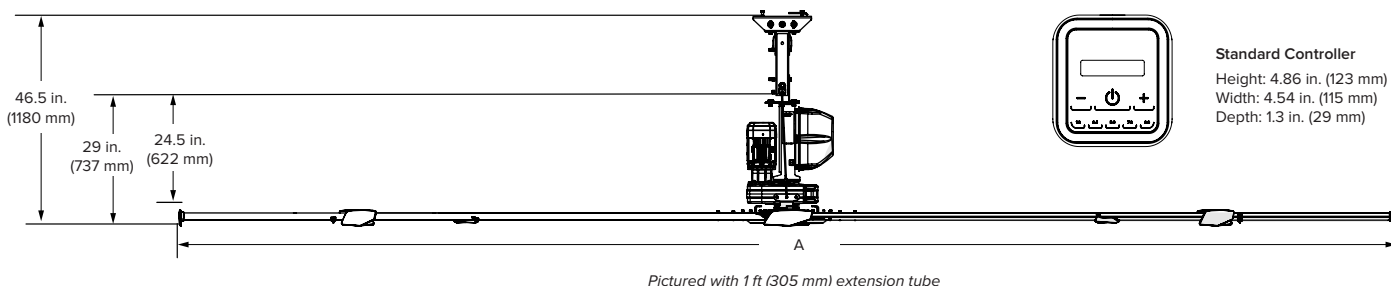


DISCOVER MORE ABOUT POWERFOIL X4

Learn more at bigassfans.com/powerfoil-x4
or call **877.BIG.FANS** for a free custom quote.

POWERFOIL® X4

BIGGER. STRONGER. TOUGHER. THE NEXT LEVEL OF INNOVATION IS HERE.



Technical Specifications

Fan	Diameter (A) ¹	Weight ²	Max Speed	Input Power and Required Breaker	Motor Horsepower	Airfoil Clearances ³	Max Operating Temperature
PFX4-12	12 ft (3.6 m)	245 lb (111 kg)	130 RPM	200–240 VAC, 50/60 Hz, 1 Φ, 20 A 200–240 VAC, 50/60 Hz, 3 Φ, 15 A 400–480 VAC, 50/60 Hz, 3 Φ, 10 A 575–600 VAC, 50/60 Hz, 3 Φ, 10 A	1.9 hp (1.4 kW)	2 ft (0.6 m) on sides 5 ft (1.5 m) below ceiling	122°F (50°C)
PFX4-14	14 ft (4.3 m)	254 lb (115 kg)	116 RPM		2.5 hp (1.85 kW)	2 ft (0.6 m) on sides 6 ft (1.8 m) below ceiling	
PFX4-16	16 ft (4.9 m)	264 lb (120 kg)	96 RPM			2 ft (0.6 m) on sides 7 ft (2.1 m) below ceiling	
PFX4-18	18 ft (5.5 m)	281 lb (127 kg)	90 RPM			2 ft (0.6 m) on sides 10 ft (3 m) below ceiling	
PFX4-20	20 ft (6.1 m)	290 lb (132 kg)	76 RPM				
PFX4-24	24 ft (7.3 m)	347 lb (157 kg)	62 RPM				
PFX4-30	30 ft (9.1 m)	374 lb (179 kg)	46 RPM				

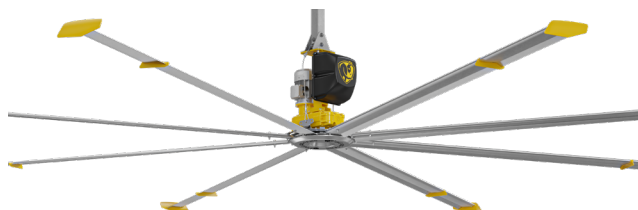
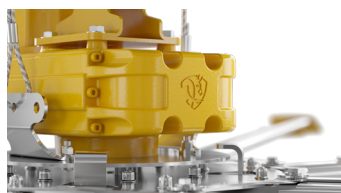
Construction Features

Airfoils	Motor and Gearbox	Onboard VFD and Functional Platform	Mounting	Multi-Point Safety ⁴	Colors
Eight custom-engineered airfoils (mill finish) with winglets (BAF Yellow) for optimum airflow	Rated IP56 Fully sealed NitroSeal™ Drive gearbox (STÖBER®) reduces heat buildup and resists corrosion for extended life	Housed in spacious ABS/PVC-based enclosure with built-in heatsink Functional platform integrates lights, security cameras, speakers, or other devices	Standard upper mount installs to I-beams and bar joists Optional kits allow for mounting to solid beams and purlins	Double safety cable system, airfoil retainers, hub safety clips, Grade 8 hardware, fire relay, guy wires, and airfoil restraint system	Standard colors are silver and yellow Individualize your fan with one of our classic color upgrades, or create a shade that's all your own

Controls

Standard Controller	Integrations	BAFCon Upgrade ⁵
Made from durable UV-resistant materials Rated IP55 Intuitive touchscreen interface On/Off and variable speed control Password protection Powered by fan drive	Building automation systems (Modbus-RTU protocol or BACnet adapter) 0–10 V control Fire suppression systems	Integrated SmartSense technology automatically adjusts fan speed based on seasonal conditions 24-bit color LCD display with resistive touchscreen protected in sleek metal and ABS housing Powered by fan drive

Standard Controller



¹ The 30 ft (9.1 m) diameter is NOT available for buildings with an existing sprinkler system (including an ESFR system) or where such a system may be installed, in accordance with applicable NFPA standards.

² Weight does not include mount or extension tube.

³ Measure the distance from the tip of the winglet to the ceiling or major obstruction.

⁴ Airfoil restraint system comes standard on 20–30 ft (6–9.1 m) fans and is an option for smaller diameter fans. The fire relay must be wired during install if required by local code. Guy wires are included with fans that have extension tubes 4 ft (1.2 m) or longer.

⁵ Optional upgrade available; ships separately.

Lead times may vary.
See full warranty for coverage information.

STANDARD SCOPE OF WORK

Industrial Overhead Fans



This document is a reference tool only. Please consult the installation guide for complete installation instructions and safety guidelines.

GENERAL

- Includes regular working hours from 7 a.m. to 5 p.m., Monday through Friday. Afterhours charges will apply.
- If applicable, bridge cranes in or near fan installation area must be locked out during fan installation.
- To activate warranty coverage, Check-In and Close-Out forms must be completed and returned to Big Ass Fans.
- Whether provided by Big Ass Fans or the customer, the lift must be an OSHA-approved, two-man scissor lift, unless otherwise specified.
- If the lift is provided by the customer, but is unavailable or in an unsafe condition, Big Ass Fans will order a replacement lift and the customer will be charged for its usage, as well as any resulting downtime.
- Angle iron or other steel added by the installer in commercial or finished (non-industrial) spaces will be painted to match by the installer.
- Wasted trips or delays caused by the customer, including timely access to work area(s), timely delivery of fans to the installers, fan/controller placement indecision, and incomplete customer responsibilities, will result in extra charges.

NOT INCLUDED IN THIS SCOPE OF WORK

- Use of scaffolding, all-terrain lifts, articulated boom lifts, or specialty lifts
- Clean-up or rework of existing electrical infractions
- Additional local disconnecting means
- Welding or additional structural reinforcement
- Structural engineering charges
- Fire alarm tie-in at the fire control panel
- Repair/replace any type of fireproofing material
- Relocation of obstacles, such as light fixtures, electrical conduits, gas lines, water lines, sprinkler lines, etc.
- Preliminary work for electrical permit, e.g., layouts or additional visits
- Additional permits other than general electrical permit
- Any other requirements beyond details in this Scope of Work

CUSTOMER RESPONSIBILITY — *MUST BE COMPLETED PRIOR TO BIG ASS FANS' ARRIVAL*

- Receive and store the fan shipment in a safe, dry place until installation.
- IF FIRE RELAY INSTALL NOT PURCHASED: Install fire wire per NEC from the fire control panel to the contact relay at the VFD location.
- Final tie-in to the fire panel. The provided relay requires 20–32 VDC to energize.

BIG ASS FANS RESPONSIBILITY

- Obtain all required electrical permits and inspections.
- Assemble and mount the complete fan kit to the building structure, including safety cables.
- Install wiring per NEC between the power source and the onboard VFD or fan electronics board, not to exceed 250 linear ft (76.2 m) per fan. Install and wire a junction box within 5 ft (1.5 m) of the fan mounting location per NEC. If installing a Powerfoil X3.0, use an appropriately sized NEMA twistlock receptacle.
- PIVOT 2.0: Attach and secure all cage brackets and adjust the pivot joint to the desired fan direction.
- Install the wall-mounted digital controller to an accessible surface (column, concrete wall, or wood) within 150 ft (45.7 m) of the fan, and run the wire connection to the VFD (in EMT conduit to eave height).
- IF FIRE RELAY INSTALL NOT PURCHASED: Install a contact relay at the VFD location. (If fire relay is purchased, refer to the Fire Relay Scope of Work.)
- Fan startup and operational training.

The installation of HVLS fans in buildings equipped with sprinklers, including ESFR sprinklers, shall comply with the following:

- The HVLS fan shall be centered approximately between four adjacent sprinklers.
- The vertical distance from the HVLS fan to sprinkler deflector shall be a minimum of 3 ft (0.9 m).
- All HVLS fans shall be interlocked to shut down immediately upon receiving a water flow signal from the alarm system in accordance with the requirements of NFPA 72.

WARNING: To reduce the risk of electric shock, wiring should be performed by a qualified electrician! Incorrect assembly can cause electric shock or damage the motor and the controller!

WARNING: Fan installation must be in accordance with the National Electrical Code, ANSI/NFPA 70, and all local codes. Failure to comply with these codes could result in personal injury or property damage.

CAUTION: The Big Ass Fans product warranty will not cover equipment damage or failure that is caused by improper installation by customer.

WARNING: The fan should not be installed unless the structure on which the fan is to be mounted is of sound construction, undamaged, and capable of supporting the loads of the fan and its method of mounting. Verifying the stability of the mounting structure is the sole responsibility of the customer and/or end user, and Big Ass Fans expressly disclaims any liability arising therefrom, or arising from the use of any materials or hardware other than those supplied by Big Ass Fans or otherwise specified in the installation instructions which can be found in the installation manual.

City of Junction City

City Clerk's Office

June 16, 2022



Police Department

Closing Time: 3:00 pm

Air Circulation Fans for Warehouse

No.	Direct Solicited	Bidder	Local Vendor	Bid Bond	Performance Bond	Addendum	Signed Bid	Bid Amount	Bid Rank
1.		There were no bids							
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									

**Junction City Police Department
Junction City Kansas**

**REQUEST FOR BIDS
FOR TWO AIR CIRCULATION
FANS IN THE POLICE DEPARTMENT
WAREHOUSE**



Junction City Police Department Request for Air Circulation Fans

1. INTRODUCTION

1.1 SCOPE

The Junction City Police Department invites qualified installers to submit bids for the purchase and complete installation of two 16 foot Powerfoil X4 air circulation fans according to the requirements of the Request for Bid. Powerfoil X4 fans are manufactured by the Big Ass Fans Manufacturing Company.

The purpose of this process is to obtain competitive pricing for The purchase and installation for these fans.

1.2 Summary

The Junction City Police Department maintains a warehouse in the 300 block of E. 9th St. The warehouse is approximately 19000 square feet, and has 16 foot ceilings. The warehouse is heated, but not air conditioned. The warehouse requires adequate air circulation to inhibit the growth of mold within the building. The Junction City Police Department has identified that two (2) Big Ass Fans model Powerfoil X4 with 16 foot blades would be sufficient to provide the adequate circulation needs for this building.

2. Responsibilities of Bidders

Bidders are responsible for the purchase, installation, and wiring of the selected fans. Bidders are responsible for obtaining all permits necessary to complete the installation and wiring. Bidders are responsible for providing the equipment necessary for the installation, including but not limited to: electrical tools, ladders, materials for the proper mounting of fans between i-beams and bar joists, scissor lifts, hand and electric tools for installation.

3. BID PROCEDURES

3.1 Anticipated Bid Schedule

Issue RFB	June 7, 2022
Pre-Meeting	June 9, 2022
Bids Due	June 16 th , 2022
Selection Made	June 21 st , 2022 (next commission meeting)

Additional information can be obtained from Lieutenant David Sloan, Logistics and support Lieutenant at 785-762-5912 or by email at David.sloan@jcks.com

3.2 PROPOSAL SUBMISSION PACKAGE

The proposal submission package shall include the following information:

Contact Information
Itemized summary of proposed cost for purchase and install of fans

3.3 SUBMISSION OF PROPOSAL

One (1) copy of the Proposal Submission Package should be delivered to:

City of Junction City
Attn: Tammy Melton, City Clerk
700 N. Jefferson Street
P.O. Box 287
Junction City KS, 66441

By 3 p.m. on June 16th, 2022. Proposals should be in a sealed package, clearly marked “Police Department Fan Bid” on the exterior of the package. Proposals received after the specified date and time or unsealed proposals, WILL NOT BE CONSIDERED.

An individual who is authorized to bind the company or contractor to all commitments made in the proposal must sign the proposal.

3.4 EFFECTIVE PERIOD OF PROPOSAL

All Proposals must remain in effect for 90 days after the proposal due Date.

3.5 EVALUATION AND AWARD CRITERIA

General Elements

- The bidder must be licensed to work in the State of Kansas and City of Junction City.
- The bidder must adhere to the instructions in this Request for Bid

3.6 RIGHT OF REJECTION BY THE CITY OF JUNCITON CITY POLICE DEPARTMENT

The City reserves the right to award this contract to the Company or Contractor that best meets the requirements of the Request for Bid, RFB and not necessarily to the lowest bidder. Further, the City reserves the right to reject any or all proposals prior to the execution of the contract, with no penalty to the City.

Name of Company/Contractor_____

Proposal Submitted by:_____

Address: _____

Contact Person: _____

Phone: _____

City of Junction City

City Commission

Agenda Memo

June 29, 2022

From: Ray Ibarra, Public Works Director
To: Allen Dinkel, City Manager and City Commission
Subject: **Award Repairs to Price St.**

Objective: The consideration and approval to award repairs to Price Street in the amount of \$22,535.00.

Explanation of Issue: In the 1000 blk. of Price Street in front of Geary Grain, the road has major deterioration issues due to water not being able to drain properly.

Kaw Valley Engineering is currently working on finding a solution to be able to drain the water from the area, but the topography of the land is making it difficult to find a proper way to meet the MS 4 storm water requirements.

Public works has tried temporarily patching the road with the pothole material, but it is not staying due to the excess water. The \$22,535 is a temporary solution to the problem, by milling and placing a Hot Mix Asphalt surface over the existing surface which will provide a road surface that will last until we are able to design the proper solution for the water drainage.

Budget Impact: Funding for this project can come from the FFE or Special Highway Fund

Alternatives: The City Commission may approve, modify, table, or deny the bid request

Recommendation: City Staff recommends approval to award the repairs to Bayer Construction Company, Inc. of Manhattan, KS for the Price Street Repairs in the amount of \$22,535.00.

Suggested Motion: Commissioner _____ moves to approve the award of Price Street repairs in the amount not to exceed \$22,535.00 to Bayer Construction Company, Inc. of Manhattan, KS as presented.

Commissioner _____seconded the motion.

Enclosures: Price Quote Bayer Construction Company, Inc.

BAYER Construction Company, Inc.

P.O. Box 889 • Manhattan, Kansas 66505-0889 • (785) 776-8839 • Fax (785) 776-8968

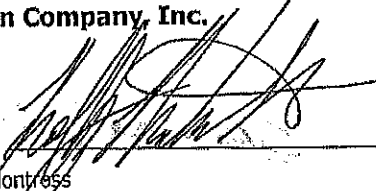
To: City Of Junction City Address: Junction City, KS 66441	Contact: Phone: Fax:
Project Name: 2022 Street Maintenance Junction City Project Location:	Bid Number: Bid Date: 6/24/2022

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
CO.01 - 01	Traffic Control	1.00	LS	\$570.00	\$570.00
CO.01 - 02	Excavate Aggregate Shoulders	420.00	CF	\$2.00	\$840.00
CO.01 - 03	HMA Skin Patch	40.00	TON	\$118.00	\$4,720.00
CO.01 - 04	Milling Transition (Asphalt)	225.00	SY	\$5.00	\$1,125.00
CO.01 - 05	HMA Commercial Grade Surface (Class A)	145.00	TON	\$96.00	\$13,920.00
CO.01 - 06	AB-3 Edge Wedge	40.00	TON	\$34.00	\$1,360.00
Total Price for above Items:					<u>\$22,535.00</u>

Total Bid Price: \$22,535.00

Notes:

- Request we add working days to original contract to complete this work. Amend completion date to Nov 30th, 2022.
- This area does not properly drain. This Change Order was not designed to address this issue. It is our understanding a larger more comprehensive project is in the design process.

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. Buyer: _____ Signature: _____ Date of Acceptance: _____	CONFIRMED: Bayer Construction Company, Inc. Authorized Signature:  Estimator: D. Kolby Montross 785-776-8839 kolbym@bayerconst.com
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