

August 4, 2026
City Commission Room, 701 N. Jefferson, Junction City KS 66441

Mayor Terry Butler
Vice Mayor Sam Yoskowitz
Commissioner Pat Landes
Commissioner Richard Pinaire
Commissioner Kelly Niemczyk
City Manager Kim Zimmerman
City Clerk Ariana Diaz Lorenzo De Barreto
City Finance Director Jamel Wilcox

- 1. 6:00 P.M. - CALL TO ORDER:**
- 2. SPECIAL PRESENTATIONS:**
 - a. Budget discussion. (p.2)
- 3. PUBLIC COMMENT:** The Commission requests that comments be limited to a maximum of five minutes for each person. Please state your name and address for the record.
- 4. ADJOURNMENT:**

2027

CERTIFICATE

To the Clerk of GEARY COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF JUNCTION CITY

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

		2027 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, and 16/20M Veh Tax		2		
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Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Computation to Determine State Library Grant		6		
Fund	K.S.A.			
General	12-101a	7	40,454,523	8,067,764
Debt Service	10-113	8	9,821,581	643,777
Library	12-1220	8	1,044,375	845,285
Eco Deve (019)	12-1617H	9	444,800	239,194
Fire Reserve	12-110B	9	2,157,200	478,083
Special Highway		10	1,325,000	
Bluff RHID (003)		10	490,015	
Drug & Alcohol (047)		11	80,000	
Special Law(050)		11	350,000	
Federal Equitable Sharing (016)		12	20,000	
US Treasury Forfeiture (017)		12	50,000	
Law Training / DARE (054)		13	5,000	
CDBG Revolving Loan (052)		13	10,000	
Disaster Insurance Trust (024)		14	250,000	
Land Bank (075)		14	300,000	
Water Capital Improvement (084)		15	1,000,000	
Wastewater Capital Improvement (085)		15	16,000,000	
Capital Improvements (025)		16	75,000	
Employee Benefits (035)		16	300,000	
Special Parks & Rec (040)		17	205,000	
Temporary Notes (011)		17		
Federal Fund Exchange (021)		18	850,000	
Opioid Settlement Fund		18	45,000	
Water Utility (014)		19	10,006,612	
Wastewater Utility (015)		20	18,751,563	
Storm Water Utility (018)		21	1,588,825	
Sanitation (023)		22	2,593,903	
Non-Budgeted Funds (A)		23	205,920	
Non-Budgeted Funds (B)		24	924,271	
Totals		xxxxx	109,348,589	10,274,102
Budget Hearing Notice		1A		County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization		6		Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	42.984
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address: _____

 Email: _____

Date Attested: _____ 2026 _____

County Clerk Governing Body

NOTICE OF BUDGET HEARING

The governing body of
CITY OF JUNCTION CITY
will meet on 09/02/2026 at 7:00 pm at Municipal Court for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Estimate Tax Rate*
General	32,949,624	37.942	35,424,408	35.972	40,454,523	8,067,764	33.744
Debt Service	12,735,571	1.995	10,184,701	2.044	9,821,581	643,777	2.693
Library	970,000	4.130	970,000	3.977	1,044,375	845,285	3.535
Eco Deve (019)	593,345	1.019	545,288	1.008	444,800	239,194	1.000
Fire Reserve	974,988	2.029	568,752	2.024	2,157,200	478,083	2.000
Special Highway	67,790		850,000		1,325,000		
Bluff RHID (003)	163,725				490,015		
Drug & Alcohol (047)	1,789		80,000		80,000		
Special Law(050)	195,100		350,000		350,000		
Federal Equitable Sharing (016)			20,000		20,000		
US Treasury Forfeiture (017)			50,000		50,000		
Law Training / DARE (054)	1,004		5,000		5,000		
CDBG Revolving Loan (052)	8,135				10,000		
Disaster Insurance Trust (024)			50,000		250,000		
Land Bank (075)	14,915		225,000		300,000		
Water Capital Improvement (084)	1,429,305		1,000,000		1,000,000		
Wastewater Capital Improvement (085)	1,429,305		10,000,000		16,000,000		
Capital Improvements (025)	642,381		50,000		75,000		
Employee Benefits (035)	212,563		300,000		300,000		
Special Parks & Rec (040)	42,298		175,000		205,000		
Temporary Notes (011)							
Federal Fund Exchange (021)			396,711		850,000		
Opioid Settlement Fund	10,423		45,000		45,000		
Water Utility (014)	9,396,652		11,166,127		10,006,612		
Wastewater Utility (015)	4,918,332		9,863,791		18,751,563		
Storm Water Utility (018)	1,133,573		1,034,550		1,588,825		
Sanitation (023)	3,502,587		2,841,382		2,593,903		
Non-Budgeted Funds (A)	205,920						
Non-Budgeted Funds (B)	924,271						
Totals	71,599,325	47.115	86,195,710	45.025	108,218,398	10,274,102	42.972
<i>Revenue Neutral Rate**</i>							<i>42.984</i>
Less: Transfers	2,220,000		2,220,000		2,250,000		
Net Expenditure	0		83,975,710		105,968,398		
Total Tax Levied	10,279,067		10,279,066		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	228,310,238		229,658,220		239,088,666		

Outstanding Indebtedness,

	2024	2025	2026
January 1,			
G.O. Bonds	46,620,290	41,243,007	32,898,890
Revenue Bonds	16,638,834	108,730,270	106,487,410
Other	6,427,500	4,628,247	2,401,282
Lease Purchase Principal	2,093,303	1,868,598	535,886
Total	71,779,927	156,470,122	142,323,468

*Tax rates are expressed in mills

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

Jamel Wilcox

City Official Title: Finance Director

CITY OF JUNCTION CITY

2027

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Proposed Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,212,607	686,278	6,249	2,930	19,257	0
Debt Service	466,543	38,986	355	166	1,094	0
Library	907,932	75,870	691	324	2,129	0
Eco Deve (019)	229,998	19,220	175	82	539	0
Fire Reserve	461,986	38,605	352	165	1,083	0
TOTAL	10,279,066	858,959	7,822	3,667	24,102	0

County Treas Motor Vehicle Estimate	<u>858,959</u>					
County Treas Recreational Vehicle Estimate		<u>7,822</u>				
County Treas 16/20M Vehicle Estimate			<u>3,667</u>			
County Treas Commercial Vehicle Tax Estimate				<u>24,102</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	
Motor Vehicle Factor	<u>0.08356</u>					
Recreational Vehicle Factor		<u>0.00076</u>				
16/20 Vehicle Factor			<u>0.00036</u>			
Commercial Vehicle Factor				<u>0.00234</u>		
Watercraft Factor					<u>0.00000</u>	

CITY OF JUNCTION CITY

2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Water	General Fund	485,000	485,000	500,000	KSA12-825d
Wastewater	General Fund	735,000	735,000	750,000	KSA12-825d
Sanitation	General Fund	850,000	850,000	850,000	KSA12-825d
General Fund	Capital Improvement	150,000	150,000	150,000	KSA12-825d
	Totals	2,220,000	2,220,000	2,250,000	
	Adjustments*				
	Adjusted Totals	2,220,000	2,220,000	2,250,000	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

CITY OF JUNCTION CITY

2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2026		Amount Due 2027	
					Outstanding Jan 1, 2026		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Series DS	9/15/2008	9/15/2028	4.13	382,000	78,890	9/1	9/1	3,252	25,168	2,214	26,206	
Series 2016A	9/1/2016	9/1/2029	3.67	35,407,217	13,795,000	9/1	9/1	388,419	4,325,000	258,669	4,455,000	
Series 2016B	9/1/2017	12/31/2028	2.49	7,460,000	2,405,000	9/1	9/1	68,277	775,000	48,900	800,000	
Series 2020A	9/1/2020	12/31/2031	1.04	19,290,000	10,915,000	3/1 - 9/1	9/1	327,450	1,835,000	272,400	1,890,000	
Series 2020B	9/1/2020	12/31/2036	1.47	5,035,000	3,200,000	3/1 - 9/1	9/1	56,553	480,000	46,953	365,000	
Series 2021A	7/1/2021	9/1/2034	1.30	4,530,000	2,505,000	3/1 - 9/1	9/1	41,475	35,000	40,775	25,000	
Total G.O. Bonds					32,898,890			885,425	7,475,168	669,910	7,561,206	
Revenue Bonds:												
KDHE 1694 W W	3/1/2007	9/1/2026	2.71	6,002,166	759,640	3/1 - 9/1	3/1 - 9/1	7,841	384,932	0	0	
KDHE 1973 C - 01 W W	9/29/2015	3/1/2037	2.27	11,094,000	6,814,430	3/1 - 9/1	3/1 - 9/1	151,866	500,051	140,450	511,467	
KDHE 2494 Water	2/1/2011	8/1/2030	3.82	306,644	82,398	2/1 - 8/1	2/1 - 8/1	3,003	15,257	2,415	15,845	
KDHE 2893 Water	12/4/2015	8/1/2037	2.22	13,201,913	4,925,453	2/1 - 8/1	2/1 - 8/1	107,344	362,468	99,253	370,559	
Series 2016A Spilt Wtr/ WW	9/1/2016	9/1/2029	3.67	3,552,784	1,737,959	9/1	9/1	38,521	395,919	38,521	395,919	
Series 2020A Spilt Wtr/ WW	8/13/2020	9/1/2027	1.04	34,339	19,409	3/1 - 9/1	9/1	448	4,479	448	4,479	
KDHE 3046 Water	3/28/2022	2/1/2043	1.30	15,000,000	15,847,418	2/1 - 8/1	2/1 - 8/1	233,962	799,006	222,297	810,871	
KDHE 1973 - 02 W W	5/1/2023	9/1/2044	2.13	79,528,000	76,300,703	3/1 - 9/1	3/1 - 9/1	1,607,745	3,296,404	1,537,157	3,366,992	
Total Revenue Bonds					106,487,410			2,150,730	5,758,516	2,040,541	5,476,131	
Other:												
KDOT 67	10/1/2007	8/1/2027	3.92	5,156,981	611,433	2/1 - 8/1	8/1	23,968	429,765	70,121	181,668	
KDOT 72	1/15/2008	8/1/2027	3.77	4,928,394	643,974	2/1 - 8/1	8/1	24,213	322,160	12,100	321,814	
KDOT 103	8/1/2011	8/1/2029	3.50	148,177	27,805	2/1 - 8/1	8/1	1,045	6,801	790	7,057	
KDOT 107	8/1/2011	8/1/2029	3.51	478,846	126,581	2/1 - 8/1	8/1	4,759	30,386	3,617	31,529	
KDOT 109	1/24/2011	8/1/2028	4.36	3,740,843	878,724	2/1 - 8/1	8/1	38,312	281,237	26,050	293,499	
KDOT 121	8/1/2011	8/1/2029	3.40	424,734	112,764	2/1 - 8/1	8/1	4,116	26,720	3,141	27,696	
Total Other					2,401,282			96,415	1,097,069	115,819	863,262	
Total Indebtedness					141,787,582			3,132,570	14,330,753	2,826,271	13,900,599	

CITY OF JUNCTION CITY

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2026	Payments Due 2026	Payments Due 2027
Bucket Truck / Mowing Equip	10/27/2021	60	1.49	400,000	243,542	83,303	0
SCBA	2/24/2022	60	2.19	417,663	130,117	86,271	43,846
Ambulance & Command Vehl	12/16/2022	60	5.00	382,862	162,227	85,179	85,179
Totals					535,886	254,752	129,025

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2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	8,115,370	33.943	41,163
Debt Service	643,777	2.693	3,265
Library	845,606	3.537	4,289
Eco Deve (019)	240,359	1.005	1,219
Fire Reserve	480,525	2.010	2,437
			0
			0
TOTAL	10,325,637	43.187	52,373

2026 July 1 Valuation: 239,088,666Valuation Factor: 239,088.666Neighborhood Revitalization Subj to Rebate: 1,212,721Neighborhood Revitalization factor: 1212.721

**This information comes from the 2027 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	4,270,092	4,830,654	4,767,330
Receipts:			
Ad Valorem Tax	8,042,264	8,212,607	xxxxxxxxxxxxxxxxxx
Delinquent Tax	447,199	150,000	150,000
Motor Vehicle Tax	714,944	680,214	686,278
Recreational Vehicle Tax	6,353	6,293	6,249
16/20M Vehicle Tax	2,342	3,197	2,930
Commercial Vehicle Tax	20,355	11,665	19,257
Watercraft Tax		2,100	0
Gross Earning (Intangible) Tax		0	0
Mineral Production Tax		0	
Local Alcoholic Liquor	73,149	81,800	72,556
Compensating Use Tax	1,914,650	1,900,000	1,900,000
Local Sales Tax	7,305,405	7,400,000	7,600,000
Franchise Tax	2,080,232	2,005,000	2,100,000
Licenses	361,838	375,000	375,000
Transfer In - City Utility Fees	2,070,000	2,070,000	2,100,000
Charges for Svs. - Building & Codes	136,918	90,000	140,000
Charges for Svs. - Law Enforcement	56,570	78,000	78,000
Charges for Svs. - Airport	286,679	275,000	280,000
Charges for Svs. - Court	737,841	700,000	735,000
Charges for Svs. - Golf	742,926	700,000	750,000
Charges for Svs. - Animal Shelter	27,396	20,000	30,000
Charges for Svs. - Parks	191,321	85,000	50,000
Charges for Svs. - Swimming Pool	42,130	40,000	45,000
Charges for Svs. - Spin City	93,397	47,500	100,000
Charges for Svs. - Streets	53,845	22,570	55,000
Charges for Svs. - Recreation	20,335	29,917	55,500
Charges for Svs. - IT	100,088	95,000	101,000
Charges for Svs.& Intergovt - Ambulance	3,549,086	3,759,239	3,990,000
Intergovernmental - Dispatch / Other	748,512	710,000	735,000
Rent	54,328	75,000	75,000
Lease Purchases	200,379	2,900,000	3,500,000
Insurance Proceeds		0	0
Fines & Forfeitures	575,072	700,000	700,000
Connectiong Links	72,592	58,050	58,050
Sale of Fixed Assets		0	0
KDOT Contribution			
Donations		0	0
Cancelled Encumbrance	407,625	600,000	650,000
In Lieu of Taxes (IRB)	86,539	90,000	90,000
Interest on Idle Funds	1,873,820	1,450,000	550,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-52,197	-62,068	-41,163
Miscellaneous	466,252		
Does miscellaneous exceed 10% of Total R			
Total Receipts	33,510,186	35,361,084	27,738,657
Resources Available:	37,780,278	40,191,738	32,505,987

FUND PAGE - GENERAL

Adopted Budget

FUND PAGE - GENERAL	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Adopted Budget			
Resources Available:	37,780,278	40,191,738	32,505,987
Expenditures:			
INFORMATION TECHNOLOGY	702,163	998,115	2,733,595
ADMINISTRATION	1,630,340	1,431,916	1,786,691
BUILDING MAINTENANCE	304,858	204,448	293,760
PARKS DEPARTMENT	1,953,177	1,644,660	2,613,785
SWIMMING POOL	197,233	265,657	269,268
SPIN CITY	62,066	3,508	1,875
AIRPORT	836,092	252,850	704,450
GOLF COURSE	1,381,056	1,499,777	1,743,555
PLANNING & ZONING	37,464	0	0
AMBULANCE	4,381,814	5,748,661	6,374,357
ANIMAL SHELTER	571,346	688,761	786,267
BUILDING & CODES	671,143	949,501	1,057,510
LAW ENFORCEMENT	8,369,229	9,610,352	9,645,757
FIRE DEPARTMENT	3,785,548	4,378,307	5,213,491
STREET DEPARTMENT	6,198,120	5,226,817	5,447,206
LEGAL DEPARTMENT	273,430	495,732	462,467
MUNICIPAL COURT	555,022	749,727	783,375
CL OPERA HOUSE	172,071	179,000	179,000
RECREATION	382,237	396,619	387,114
OTHER SERVICES	657,285	879,000	150,000
Sub-Total detail page	32,949,624	35,424,408	40,454,523
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	32,949,624	35,424,408	40,454,523
Unencumbered Cash Balance Dec 31	4,830,654	4,767,330	xxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	33,736,023	36,429,290	40,454,523
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			40,454,523
Tax Required			7,948,536
Delinquent Comp Rate: 1.5%			119,228
Amount of 2026 Ad Valorem Tax			8,067,764

CPA Summary

CITY OF JUNCTION CITY

2027

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
INFORMATION TECHNOLOGY			
Salaries	61,542	82,022	279,766
Commodities	30,837	25,700	104,700
Contractual	530,511	540,393	970,234
Capital Outlay	33,375	350,000	1,200,000
Debt Service	45,898	0	178,894
Total	702,163	998,115	2,733,595
ADMINISTRATION			
Salaries	314,659	342,515	397,831
Commodities	43,212	54,515	41,300
Contractual	1,270,912	1,034,887	1,347,560
Capital Outlay	1,558		
Total	1,630,340	1,431,916	1,786,691
BUILDING MAINTENANCE			
Salaries	182,010	131,715	161,860
Commodities	20,227	24,250	22,400
Contractual	51,951	48,483	59,500
Capital Outlay	50,671	0	50,000
Total	304,858	204,448	293,760
PARKS DEPARTMENT			
Salaries	596,694	659,000	947,834
Commodities	151,395	157,300	180,100
Contractual	894,197	562,424	652,938
Capital Outlay	253,403	195,000	710,000
Debt Services	57,488	70,936	122,914
Total	1,953,177	1,644,660	2,613,785
SWIMMING POOL			
Salaries	91,239	160,957	158,277
Commodities	54,718	63,700	70,250
Contractual	44,778	41,000	40,741
Capital Outlay	6,499		
Total	197,233	265,657	269,268
SPIN CITY			
Salaries			
Commodities	26,526	3,508	1,875
Contractual	35,541		
Capital Outlay			
Total	62,066	3,508	1,875
AIRPORT			
Salaries	0		0
Commodities	0	1,100	0
Contractual	836,092	251,750	704,450
Capital Outlay			
Total	836,092	252,850	704,450
GOLF COURSE			
Salaries	598,577	648,000	799,509
Commodities	360,951	384,900	455,700
Contractual	198,653	164,923	147,797
Capital Outlay	222,874	266,500	326,000
Debt Services	0	35,454	14,549
Total	1,381,056	1,499,777	1,743,555
PLANNING & ZONING			
Salaries		0	0
Commodities		0	0
Contractual	37,464	0	0
Capital Outlay		0	0
Total	37,464	0	0
AMBULANCE			
Salaries	3,190,622	3,768,163	4,428,646
Commodities	235,935	275,750	285,000
Contractual	776,330	1,016,273	1,077,045
Capital Outlay	93,748	453,989	307,000
Debt Services	85,179	234,486	276,666
Total	4,381,814	5,748,661	6,374,357
Page Total	11,486,264	12,049,592	16,521,337

City of Junction City

2027

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
ANIMAL SHELTER			
Salaries	412,428	532,352	617,804
Commodities	76,340	80,000	80,000
Contractual	82,579	76,409	59,900
Capital Outlay	0	0	28,563
Total	571,346	688,761	786,267
BUILDING & CODES			
Salaries	483,382	603,080	572,647
Commodities	44,868	67,500	72,500
Contractual	142,893	205,000	323,883
Capital Outlay	0	60,000	0
Debt Services	0	13,921	88,480
Total	671,143	949,501	1,057,510
LAW ENFORCEMENT			
Salaries	6,622,298	7,640,189	8,194,997
Commodities	822,528	641,988	488,550
Contractual	721,206	873,176	712,210
Capital Outlay	203,197	455,000	250,000
Total	8,369,229	9,610,352	9,645,757
FIRE DEPARTMENT			
Salaries	3,205,660	3,734,625	4,479,250
Commodities	139,803	169,245	175,450
Contractual	182,146	256,462	299,616
Capital Outlay	169,285	102,500	110,500
Debt Services	88,655	115,475	148,675
Total	3,785,548	4,378,307	5,213,491
STREET DEPARTMENT			
Salaries	934,558	978,397	1,012,707
Commodities	535,658	536,415	556,265
Contractual	4,674,072	3,037,827	3,073,411
Capital Outlay	29,221	537,500	650,000
Debt Services	24,611	136,678	154,823
Total	6,198,120	5,226,817	5,447,206
LEGAL DEPARTMENT			
Salaries	200,807	413,700	432,785
Commodities	9,530	12,000	9,550
Contractual	63,092	67,532	20,132
Capital Outlay	0	2,500	0
Total	273,430	495,732	462,467
MUNICIPAL COURT			
Salaries	355,309	456,243	484,316
Commodities	7,696	15,300	16,000
Contractual	192,017	278,184	283,059
Capital Outlay	0	0	
Total	555,022	749,727	783,375
CL OPERA HOUSE			
Salaries			
Commodities	1,578		
Contractual	170,493	179,000	179,000
Capital Outlay			
Total	172,071	179,000	179,000
RECREATION			
Salaries	176,263	203,923	196,285
Commodities	76,642	69,650	71,700
Contractual	129,333	113,046	119,129
Capital Outlay		10,000	
Total	382,237	396,619	387,114
OTHER SERVICES			
Cemetery	60,000	60,000	0
Military Affairs	74,000	94,000	0
Transfer to Capital Fund	150,000	150,000	150,000
Main Street	70,000	85,000	0
ATA Bus	50,000	50,000	0
Miscellaneous	253,285	440,000	0
Total	657,285	879,000	150,000
Page 2 -Total	21,635,432	23,553,815	23,933,187
Page 1 -Total	11,486,264	12,049,592	16,521,337
Grand Total	33,121,695	35,603,408	40,454,523

(Note: Should agree with general sub-totals.)

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CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	3,684,255	743,510	7,652
Receipts:			
Ad Valorem Tax	422,617	466,543	XXXXXXXXXXXXXXXXXX
Delinquent Tax	159,946	125,000	100,000
Motor Vehicle Tax	192,176	100,000	38,986
Recreational Vehicle Tax	1,708	1,200	355
16/20M Vehicle Tax	1,011	1,000	166
Commercial Vehicle Tax	5,471	5,100	1,094
Watercraft Tax		0	0
Special Assessment	2,412,378	2,300,000	2,400,000
Sales Tax	5,749,519	5,600,000	5,800,000
Transfer In	850,000	850,000	850,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,366
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	9,794,826	9,448,843	9,188,235
Resources Available:	13,479,081	10,192,353	9,195,887
Expenditures:			
Go Bonds	11,739,840	9,100,000	8,832,500
KDOT Revolving Loans	995,731	1,084,701	989,081
Temp Notes	0	0	
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	12,735,571	10,184,701	9,821,581
Unencumbered Cash Balance Dec 31	743,510	7,652	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	10,423,350	10,533,460	9,821,581
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		9,821,581
	Tax Required		625,694
Delinquent Comp Rate:	2.9%		18,083
Amount of 2026 Ad Valorem Tax			643,777

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	7,684	68,703	126,857
Receipts:			
Ad Valorem Tax	875,541	907,932	XXXXXXXXXXXXXXXXXX
Delinquent Tax	62,217	50,000	10,000
Motor Vehicle Tax	89,185	74,044	75,870
Recreational Vehicle Tax	766	685	691
16/20M Vehicle Tax	349	348	324
Commercial Vehicle Tax	2,539	1,270	2,129
Watercraft Tax		229	0
Lieu of Tax	6,104	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(5,683)	-6,354	-4,289
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,031,019	1,028,154	84,725
Resources Available:	1,038,703	1,096,857	211,582
Expenditures:			
Library Distribution	970,000	970,000	1,044,375
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	970,000	970,000	1,044,375
Unencumbered Cash Balance Dec 31	68,703	126,857	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount:	970,000	970,000	1,044,375
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,044,375
	Tax Required		832,793
Delinquent Comp Rate:	1.5%		12,492
Amount of 2026 Ad Valorem Tax			845,285

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CITY OF JUNCTION CITY

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Eco Deve (019)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	74,155	8,357	175,344
Receipts:			
Ad Valorem Tax	216,025	229,998	xxxxxxxxxxxxxxx
Delinquent Tax	14,652	15,000	15,000
Motor Vehicle Tax	22,005	18,263	19,220
Recreational Vehicle Tax	196	169	175
16/20M Vehicle Tax	82	86	82
Commercial Vehicle Tax	626	313	539
Watercraft Tax		56	0
Use of Money & Property	275,363	450,000	
Sale Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,402)	-1,610	-1,219
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	527,547	712,275	33,797
Resources Available:	601,702	720,632	209,141
Expenditures:			
Commodities	0	0	
Contractual Services	185,000	205,000	205,000
Development Incentives	0	0	0
Debt	408,345	340,288	239,800
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	593,345	545,288	444,800
Unencumbered Cash Balance Dec 31	8,357	175,344	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	1,277,845	285,800	444,800
	Non-Appropriated Balance		
See Tab C	Total Expenditure/Non-Appr Balance		444,800
	Tax Required		235,659
Delinquent Comp Rate:	1.5%		3,535
Amount of 2026 Ad Valorem Tax			239,194

Adopted Budget

Fire Reserve	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,164,859	1,692,562	1,633,414
Receipts:			
Ad Valorem Tax	430,133	461,986	xxxxxxxxxxxxxxx
Delinquent Tax	29,577	10,000	15,000
Motor Vehicle Tax	43,967	36,375	38,605
Recreational Vehicle Tax	391	336	352
16/20M Vehicle Tax	164	171	165
Commercial Vehicle Tax	1,252	624	1,083
Watercraft Tax		112	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,792)		-2,437
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	502,691	509,604	52,768
Resources Available:	2,667,550	2,202,166	1,686,182
Expenditures:			
Commodities	8,688	220,000	220,000
Contractual Services	0	103,752	439,200
Capital	966,300	245,000	1,498,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	974,988	568,752	2,157,200
Unencumbered Cash Balance Dec 31	1,692,562	1,633,414	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	2,326,998	568,752	2,157,200
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,157,200
	Tax Required		471,018
Delinquent Comp Rate:	1.5%		7,065
Amount of 2026 Ad Valorem Tax			478,083

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	820,909	1,347,262	1,080,612
Receipts:			
State of Kansas Gas Tax	594,143	583,350	588,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	594,143	583,350	588,390
Resources Available:	1,415,052	1,930,612	1,669,002
Expenditures:			
Contractual Services	67,790	100,000	75,000
Capital Outlay	0	750,000	1,250,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	67,790	850,000	1,325,000
Unencumbered Cash Balance Dec 31	1,347,262	1,080,612	344,002
2025/2026/2027 Budget Authority Amount	1,331,260	850,000	1,325,000

Adopted Budget Bluff RHID (003)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	653,740	490,015	490,015
Receipts:			
Taxes	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	653,740	490,015	490,015
Expenditures:			
Debt	163,725	0	490,015
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	163,725	0	490,015
Unencumbered Cash Balance Dec 31	490,015	490,015	0
2025/2026/2027 Budget Authority Amount	0	0	490,015

See Tab A

CPA Summary

CITY OF JUNCTION CITY

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Drug & Alcohol (047)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	214,906	286,266	288,066
Receipts:			
Liquor Tax	73,149	81,800	72,556
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	73,149	81,800	72,556
Resources Available:	288,055	368,066	360,622
Expenditures:			
Personnel	0	40,000	40,000
Commodities		40,000	40,000
Contract Services	1,789		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,789	80,000	80,000
Unencumbered Cash Balance Dec 31	286,266	288,066	280,622
2025/2026/2027 Budget Authority Amount	109,069	101,000	80,000

Adopted Budget Special Law(050)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	829,600	760,952	910,952
Receipts:			
Forfeitures	126,452	500,000	500,000
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	126,452	500,000	500,000
Resources Available:	956,052	1,260,952	1,410,952
Expenditures:			
Commodities	66,731	300,000	300,000
Contractal Service	128,369	50,000	50,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	195,100	350,000	350,000
Unencumbered Cash Balance Dec 31	760,952	910,952	1,060,952
2025/2026/2027 Budget Authority Amount	690,035	350,000	350,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Federal Equitable Sharing (016)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	110,645	113,095	293,095
Receipts:			
Misc	2,450	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,450	200,000	200,000
Resources Available:	113,095	313,095	493,095
Expenditures:			
Commodities	0	20,000	20,000
Contract	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	20,000	20,000
Unencumbered Cash Balance Dec 31	113,095	293,095	473,095
2025/2026/2027 Budget Authority Amount	400,000	40,000	20,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
US Treasury Forfeiture (017)	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	128,698	175,848	175,849
Receipts:			
Misc	47,150	50,001	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	47,150	50,001	0
Resources Available:	175,848	225,849	175,849
Expenditures:			
Commodities	0	50,000	50,000
Contract	0		0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	50,000	50,000
Unencumbered Cash Balance Dec 31	175,848	175,849	125,849
2025/2026/2027 Budget Authority Amount	192,190	50,000	50,000

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CITY OF JUNCTION CITY

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Law Training / DARE (054)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,305	13,164	18,164
Receipts:			
Misc	10,863	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,863	10,000	10,000
Resources Available:	14,168	23,164	28,164
Expenditures:			
Commodities	1,004	5,000	5,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,004	5,000	5,000
Unencumbered Cash Balance Dec 31	13,164	18,164	23,164
2025/2026/2027 Budget Authority Amount	0	5,000	5,000

Adopted Budget CDBG Revolving Loan (052)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	449,098	440,963	440,963
Receipts:			
Taxes	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	449,098	440,963	440,963
Expenditures:			
Capital Outlay	8,135	0	10,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	8,135	0	10,000
Unencumbered Cash Balance Dec 31	440,963	440,963	430,963
2025/2026/2027 Budget Authority Amount	106,303	100,000	10,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Disaster Insurance Trust (024)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	9,813	9,813	9,813
Receipts:			
Misc	0	50,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	50,000	250,000
Resources Available:	9,813	59,813	259,813
Expenditures:			
Commodities	0	50,000	250,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	50,000	250,000
Unencumbered Cash Balance Dec 31	9,813	9,813	9,813
2025/2026/2027 Budget Authority Amount	200,000	50,000	250,000

Adopted Budget Land Bank (075)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	727,500	779,585	554,585
Receipts:			
Sale of Fix Assets	67,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	67,000	0	0
Resources Available:	794,500	779,585	554,585
Expenditures:			
Contractual Svs	14,915	225,000	300,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,915	225,000	300,000
Unencumbered Cash Balance Dec 31	779,585	554,585	254,585
2025/2026/2027 Budget Authority Amount	710,804	245,000	300,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Capital Improvement (084)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,710,450	281,145	781,145
Receipts:			
Misc	0	1,500,000	1,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	1,500,000	1,000,000
Resources Available:	1,710,450	1,781,145	1,781,145
Expenditures:			
Commodities	0	0	0
Contract	1,429,305	1,000,000	1,000,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,429,305	1,000,000	1,000,000
Unencumbered Cash Balance Dec 31	281,145	781,145	781,145
2025/2026/2027 Budget Authority Amount	5,000,000	6,000,000	1,000,000

Adopted Budget Wastewater Capital Improvement (085)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	6,436,903	9,138,313	23,138,313
Receipts:			
Project Proceeds	21,053,559	24,000,000	16,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,053,559	24,000,000	16,000,000
Resources Available:	27,490,462	33,138,313	39,138,313
Expenditures:			
Commodities	0	49,000	
Contract	18,352,149	9,951,000	16,000,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	18,352,149	10,000,000	16,000,000
Unencumbered Cash Balance Dec 31	9,138,313	23,138,313	23,138,313
2025/2026/2027 Budget Authority Amount	15,000,000	10,000,000	16,000,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvements (025)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	494,864	2,495	247,495
Receipts:			
Transfer in	150,000	150,000	150,000
County CIP		145,000	72,500
Interest on Idle Funds			
Miscellaneous	13		
Does miscellaneous exceed 10% of Total F			
Total Receipts	150,013	295,000	222,500
Resources Available:	644,877	297,495	469,995
Expenditures:			
Contractual Services	0	50,000	75,000
Capital Outlay	642,381	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	642,381	50,000	75,000
Unencumbered Cash Balance Dec 31	2,495	247,495	394,995
2025/2026/2027 Budget Authority Amount	780,000	192,190	75,000

Adopted Budget Employee Benefits (035)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	919,752	848,729	698,729
Receipts:			
Misc	141,541	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	141,541	150,000	150,000
Resources Available:	1,061,293	998,729	848,729
Expenditures:			
Contractual	212,563	300,000	300,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	212,563	300,000	300,000
Unencumbered Cash Balance Dec 31	848,729	698,729	548,729
2025/2026/2027 Budget Authority Amount	200,000	300,000	300,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Rec (040)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	205,523	236,374	143,174
Receipts:			
Liquor Tax	73,149	81,800	72,556
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	73,149	81,800	72,556
Resources Available:	278,672	318,174	215,730
Expenditures:			
Commodities	42,298	175,000	205,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	42,298	175,000	205,000
Unencumbered Cash Balance Dec 31	236,374	143,174	10,730
2025/2026/2027 Budget Authority Amount	1,214,028	250,000	205,000

Adopted Budget Temporary Notes (011)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	56,781	56,781	56,781
Receipts:			
Charges to Customers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	56,781	56,781	56,781
Expenditures:			
Contractual Svs	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	56,781	56,781	56,781
2025/2026/2027 Budget Authority Amount	0	0	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Federal Fund Exchange (021)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	924,213	1,215,587	1,108,876
Receipts:			
Misc	291,374	290,000	290,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	291,374	290,000	290,000
Resources Available:	1,215,587	1,505,587	1,398,876
Expenditures:			
Commodities	0	0	0
Contract	0	50,000	500,000
Capital	0	346,711	350,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	396,711	850,000
Unencumbered Cash Balance Dec 31	1,215,587	1,108,876	548,876
2025/2026/2027 Budget Authority Amount	206,479	396,711	850,000

Adopted Budget Opioid Settlement Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	134,347	123,924	128,925
Receipts:			
Misc	0	50,001	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	50,001	0
Resources Available:	134,347	173,925	128,925
Expenditures:			
Commodities	0		
Contract	10,423	45,000	45,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,423	45,000	45,000
Unencumbered Cash Balance Dec 31	123,924	128,925	83,925
2025/2026/2027 Budget Authority Amount	0	95,000	45,000

See Tab A

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CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (014)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	7,012,867	6,168,404	3,902,276
Receipts:			
Charges for Services	7,448,477	7,400,000	7,000,000
Fines and Fees	73,116		
Loan Proceeds	1,030,596	1,500,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,552,189	8,900,000	7,000,000
Resources Available:	15,565,056	15,068,404	10,902,276
Expenditures:			
Administration			
Personnel	347,276	428,476	419,696
Commodities	19,568	355,250	19,750
Contractual Services	441,130	1,205,917	195,445
Capital Outlay	786,327	1,000,000	30,000
Debt Service	1,306,981	1,682,635	1,677,635
Transfer to GF	485,000	485,000	485,000
Transfer to GF		250,000	250,000
Transfer to Storm Water		150,000	150,000
Distribution			
Personnel	380,751	513,809	461,369
Commodities	282,552	235,450	271,750
Contractual Services	908,237	1,388,757	1,591,757
Capital	13,804	720,834	300,000
Plant Operations			
Contractual Services	3,571,747	1,750,000	3,154,210
Capital	853,278	1,000,000	1,000,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,396,652	11,166,127	10,006,612
Unencumbered Cash Balance Dec 31	6,168,404	3,902,276	895,664
2025/2026/2027 Budget Authority Amount	11,592,162	13,166,127	10,006,612

CPA Summary

CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Utility (015)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	8,390,076	21,872,777	20,008,986
Receipts:			
Charges for Services	8,619,528	8,000,000	8,000,000
Fines and Fees	100,545		
Transfer In			
Loan Proceeds	9,680,960	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,401,033	8,000,000	8,000,000
Resources Available:	26,791,109	29,872,777	28,008,986
Expenditures:			
Administration			
Personnel	322,419	450,000	495,993
Commodities	23,807	30,000	10,750
Contactual Services	224,854	90,000	49,366
Capital	0	18,000	0
Debt Service	1,632,294	971,000	6,957,422
Transfer to GF	735,000	735,000	735,000
Distribution Sys Operations			
Personnel	363,228	501,057	483,568
Commodities	57,828	50,000	105,350
Contractual Services	1,212,047	958,734	1,606,620
Capital	1,009,104	4,000,000	4,747,494
Plant Operations			
Commodities			
Contractual Services	3,530,624	2,060,000	3,560,000
Capital	(4,192,872)	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,918,332	9,863,791	18,751,563
Unencumbered Cash Balance Dec 31	21,872,777	20,008,986	9,257,423
2025/2026/2027 Budget Authority Amount	47,699,884	45,942,708	18,751,563

CPA Summary

CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Utility (018)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,348,744	1,304,656	1,432,106
Receipts:			
Charges for Services	1,077,052	1,100,000	1,100,000
Fines and Fees	12,432	62,000	63,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,089,484	1,162,000	1,163,000
Resources Available:	2,438,228	2,466,656	2,595,106
Expenditures:			
Adminstration			
Personnel	146,243	106,058	120,846
Commodities	13,180	25,000	20,000
Contractual Services	9,775	25,000	0
Capital		0	
Distribution			
Personnel	55,128	48,452	42,630
Commodities	6,796	53,000	27,750
Contractual Services	896,988	327,040	1,377,600
Capital	5,463	450,000	0
Debt Service	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,133,573	1,034,550	1,588,825
Unencumbered Cash Balance Dec 31	1,304,656	1,432,106	1,006,281
2025/2026/2027 Budget Authority Amount	3,682,237	1,084,524	1,588,825

CPA Summary

CITY OF JUNCTION CITY

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation (023)	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	3,606,020	2,353,295	1,361,913
Receipts:			
Charges for Services	2,202,060	1,850,000	2,000,000
Fines and Fees	28,066	0	25,000
Other Revenues	19,737		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,249,863	1,850,000	2,025,000
Resources Available:	5,855,883	4,203,295	3,386,913
Expenditures:			
Adminstration			
Personnel	125,715	148,866	179,991
Commodities	413,180	32,500	0
Contractual Services	121,330	103,753	34,869
Capital	0	100,000	0
System Operations			
Personnel	426,667	584,578	409,673
Commodities	180,496	9,575	131,550
Contractual Services	1,197,707	652,111	687,820
Capital	187,492	360,000	300,000
Transfer to GF	850,000	850,000	850,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,502,587	2,841,382	2,593,903
Unencumbered Cash Balance Dec 31	2,353,295	1,361,913	793,011
2025/2026/2027 Budget Authority Amount	4,075,713	2,927,557	2,593,903

CPA Summary

CITY OF JUNCTION CITY

NON-BUDGETED FUNDS
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds (A)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Grant Fund (002)		Sundown Salute (046)		Trust Agency (051)		Special Projects (045)		PSAP 911 (005)	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	0	Cash Balance Jan 1	73	Cash Balance Jan 1	2,409	Cash Balance Jan 1	38,205	Cash Balance Jan 1	40,688
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Receipts:	272,055	Receipts:	84	Receipts:	0	Receipts:	49,151	Receipts:	
Total Receipts	272,055	Total Receipts	84	Total Receipts	0	Total Receipts	49,151	Total Receipts	321,290
Resources Available:	272,055	Resources Available:	157	Resources Available:	2,409	Resources Available:	87,356	Resources Available:	361,977
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Expenditures:	134,920	Expenditures:	0	Expenditures:	0	Expenditures:	71,000	Expenditures:	
Total Expenditures	134,920	Total Expenditures	0	Total Expenditures	0	Total Expenditures	71,000	Total Expenditures	205,920
Cash Balance Dec 31	137,134	Cash Balance Dec 31	157	Cash Balance Dec 31	2,409	Cash Balance Dec 31	16,356	Cash Balance Dec 31	156,057
								156,057	

** Note: These two block figures should agree.

CPA Summary

CITY OF JUNCTION CITY

NON-BUDGETED FUNDS
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds (B)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		FREEDOM FEST								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,721,809	Cash Balance Jan 1	958	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,722,767
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts:	0	Receipts:	289							
Total Receipts	0	Total Receipts	289	Total Receipts	0	Total Receipts	0	Total Receipts	0	289
Resources Available:	1,721,809	Resources Available:	1,247	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,723,056
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	924,271									
Total Expenditures	924,271	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	924,271
Cash Balance Dec 31	797,538	Cash Balance Dec 31	1,247	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	798,785
										798,785