2026

**CERTIFICATE**

To the Clerk of GEARY , 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 expenditures for the various funds for the year 2026, and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
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| Computation to Determine State Library Grant | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 36,429,290 | 8,212,568 | 35.972 |
| Debt Service | 10-113 | 8 | 10,533,460 | 466,543 | 2.044 |
| Library | 12-1220 | 8 | 970,000 | 907,973 | 3.977 |
| Eco Deve (019) | 12-1617H | 9 | 285,800 | 229,998 | 1.008 |
| Fire Reserve | 12-110B | 9 | 568,752 | 461,986 | 2.024 |
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| Special Highway | | 10 | 850,000 | | |
| Bluff RHID (003) | | 10 | | | |
| Drug & Alcohol (047) | | 11 | 101,000 | | |
| Special Law(050) | | 11 | 350,000 | | |
| Federal Equitable Sharing (016) | | 12 | 40,000 | | |
| US Treasury Forfeiture (017) | | 12 | 50,000 | | |
| CDBG Revolving Loan (052) | | 13 | 100,000 | | |
| Disaster Insurance Trust (024) | | 14 | 50,000 | | |
| Land Bank (075) | | 15 | 245,000 | | |
| Water Capital Improvement (084) | | 17 | 6,000,000 | | |
| Wastewater Capital Improvement (085) | | 17 | 10,000,000 | | |
| Capital Improvements (025) | | 18 | 192,190 | | |
| Employee Benefits (035) | | 18 | 300,000 | | |
| Special Parks & Rec (040) | | 15 | 250,000 | | |
| Temporary Notes (011) | | 16 | | | |
| Federal Fund Exchange (021) | | 16 | 396,711 | | |
| Opiord Settlement Fund | | 13 | 95,000 | | |
| Water Utility (014) | | 19 | 13,166,127 | | |
| Wastewater Utility (015) | | 20 | 45,942,708 | | |
| Storm Water Utility (018) | | 21 | 1,084,524 | | |
| Sanitation (023) | | 22 | 2,927,557 | | |
| Non-Budgeted Funds-A | | 23 | | | |
| Non-Budgeted Funds-B | | 24 | | | |
| **Totals** | | xxxxx | 130,928,119 | 10,279,069 | 45.025 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 228,308,071 |
| RNR Hearing Notice | | | | | Nov 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization | | 6 | | | |

| | |
|---|---|
| Revenue Neutral Rate | 45.022 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by

Address

Email

Attest 9/30/2025

County Clerk

Governing Body

**CPA Summary**

The governing body of
**CITY OF JUNCTION CITY**
will meet on September 16, 2025 at 7:00 PM at Municipal Court, 701 N Jeffereson St, Junction City, KS 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, Finance Director, 700 N. Jefferson St, Junction City, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 25,291,037 | 37.942 | 33,422,756 | 37.934 | 36,429,290 | 8,212,607 | 35.971 |
| Debt Service | 10,137,403 | 1.995 | 10,423,350 | 1.995 | 10,533,460 | 466,543 | 2.043 |
| Library | 945,000 | 4.130 | 970,000 | 4.130 | 970,000 | 907,932 | 3.977 |
| Eco Deve (019) | 228,055 | 1.019 | 1,273,345 | 1.019 | 285,800 | 229,998 | 1.007 |
| Fire Reserve | 120,214 | 2.029 | 2,694,286 | 2.029 | 568,752 | 461,986 | 2.024 |
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| | | | | | | | |
| Special Highway | 25,733 | | 1,331,260 | | 850,000 | | |
| Bluff RHID (003) | 0 | | 0 | | 0 | | |
| Drug & Alcohol (047) | 0 | | 109,069 | | 101,000 | | |
| Special Law(050) | 297,388 | | 690,035 | | 350,000 | | |
| Federal Equitable Sharing (016) | 16,000 | | 40,000 | | 40,000 | | |
| US Treasury Forfeiture (017) | 0 | | 106,303 | | 50,000 | | |
| Law Training / DARE (054) | 3,463 | | 5,000 | | 5,000 | | |
| CDBG Revolving Loan (052) | 0 | | 192,190 | | 100,000 | | |
| Disaster Insurance Trust (024) | 0 | | 200,000 | | 50,000 | | |
| Land Bank (075) | 227,351 | | 710,804 | | 245,000 | | |
| Water Capital Improvement (084) | 0 | | 0 | | 0 | | |
| Wastewater Capital Improvement (085) | 0 | | 15,000,000 | | 10,000,000 | | |
| Capital Improvements (025) | 0 | | 192,190 | | 192,190 | | |
| Employee Benefits (035) | 250,905 | | 225,000 | | 300,000 | | |
| Special Parks & Rec (040) | 0 | | 206,479 | | 250,000 | | |
| Temporary Notes (011) | 0 | | 0 | | 0 | | |
| Federal Fund Exchange (021) | 51 | | 846,711 | | 396,711 | | |
| Opioid Settlement Fund | 0 | | 106,040 | | 95,000 | | |
| Water Utility (014) | 9,175,653 | | 9,592,162 | | 13,166,127 | | |
| Wastewater Utility (015) | 19,414,059 | | 49,759,884 | | 45,942,708 | | |
| Storm Water Utility (018) | 986,919 | | 3,682,237 | | 1,084,524 | | |
| Sanitation (023) | 2,523,479 | | 4,075,713 | | 2,927,557 | | |
| Non-Budgeted Funds-A | 291,940 | | | | | | |
| Non-Budgeted Funds-B | 1,314,672 | | | | | | |
| Totals | 37,542,548 | 47.115 | 67,792,067 | 47.107 | 61,320,492 | 10,279,067 | 45.022 |
| | | | | | | *Revenue Neutral Rate*** | *45.022* |
| Less: Transfers | 2,220,000 | | 2,220,000 | | 2,220,000 | | |
| Net Expenditure | 35,322,548 | | 65,572,067 | | 59,100,492 | | |
| Total Tax Levied | 10,343,612 | | 10,339,092 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 214,023,758 | | 220,788,000 | | 228,310,235 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 54,176,802 | 46,620,290 | 41,243,007 |
| Revenue Bonds | 18,215,887 | 16,638,834 | 108,730,270 |
| Other | 7,893,324 | 6,427,500 | 4,628,247 |
| Lease Purchase Principal | 3,254,467 | 2,093,303 | 1,868,598 |
| Total | 83,540,480 | 71,779,927 | 156,470,122 |

*Tax rates are expressed in mills

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

**Jamel Wilcox**
Official Title: Finance Director

CITY OF JUNCTION CITY

2026

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 8,326,151 | 680,214 | 6,293 | 3,197 | 11,665 | 2,100 |
| Debt Service | 437,817 | 35,768 | 331 | 168 | 613 | 110 |
| Library | 906,336 | 74,044 | 685 | 348 | 1,270 | 229 |
| Eco Deve (019) | 223,553 | 18,263 | 169 | 86 | 313 | 56 |
| Fire Reserve | 445,235 | 36,374 | 336 | 171 | 624 | 112 |
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| | | | | | | |
| TOTAL | 10,339,092 | 844,663 | 7,814 | 3,970 | 14,485 | 2,607 |

County Treas Motor Vehicle Estimate 844,663

County Treas Recreational Vehicle Estimate 7,814

County Treas 16/20M Vehicle Estimate 3,970

County Treas Commercial Vehicle Tax Estimate 14,485

County Treas Watercraft Tax Estimate 2,607

Motor Vehicle Factor 0.08170

Recreational Vehicle Factor 0.00076

16/20M Vehicle Factor 0.00038

Commercial Vehicle Factor 0.00140

Watercraft Factor 0.00025

CITY OF JUNCTION CITY 2026

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Water | General Fund | 485,000 | 485,000 | 485,000 | KSA12-825d |
| Wastewater | General Fund | 735,000 | 735,000 | 735,000 | 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 |
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| | | | | | |
| | **Totals** | 2,220,000 | 2,220,000 | 2,220,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 2,220,000 | 2,220,000 | 2,220,000 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

CITY OF JUNCTION CITY 2026

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Beginning Amount Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due Interest | Date Due Principal | Amount Due 2025 Interest | Amount Due 2025 Principal | Amount Due 2026 Interest | Amount Due 2026 Principal |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Obligation: | | | | | | | | | | | |
| Series DS | 9/15/2008 | 9/15/2028 | 4.13 | 382,000 | 103,007 | 9/1 | 9/1 | 4,249 | 24,171 | 3,252 | 25,168 |
| Series 2015A | 8/25/2015 | 9/1/2025 | 3.00 | 3,815,000 | 415,000 | 3/1 - 9/1 | 3/1 - 9/1 | 25,350 | 415,000 | | |
| Series 2016A | 9/1/2016 | 9/1/2029 | 3.67 | 35,407,217 | 17,995,000 | 9/1 | 9/1 | 514,419 | 4,200,000 | 514,419 | 4,325,000 |
| Series 2016B | 9/1/2017 | 12/31/2028 | 2.49 | 7,460,000 | 3,875,000 | 9/1 | 9/1 | 103,225 | 720,000 | 87,025 | 750,000 |
| Series 2020A | 9/1/2020 | 12/31/2031 | 1.04 | 19,255,661 | 12,695,000 | 3/1 - 9/1 | 9/1 | 380,850 | 1,780,000 | 327,450 | 1,835,000 |
| Series 2020B | 9/1/2020 | 12/31/2036 | 1.47 | 4,365,000 | 3,655,000 | 3/1 - 9/1 | 9/1 | 65,653 | 455,000 | 56,553 | 480,000 |
| Series 2021A | 7/1/2021 | 9/1/2034 | 1.30 | 4,530,000 | 2,505,000 | 3/1 - 9/1 | 9/1 | 20,888 | 15,000 | 20,888 | 35,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **41,243,007** | | | **1,114,634** | **7,609,171** | **1,009,586** | **7,450,168** |
| 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 | 18,065 | 374,708 | 7,841 | 384,932 |
| KDHE 1973 C - 01 W W | 9/29/2015 | 3/1/2037 | 2.27 | 11,094,000 | 7,303,321 | 3/1 - 9/1 | 3/1 - 9/1 | 163,027 | 488,890 | 151,866 | 500,051 |
| KDHE 2494 Water | 2/1/2011 | 8/1/2030 | 3.82 | 306,644 | 97,088 | 2/1 - 8/1 | 2/1 - 8/1 | 3,570 | 14,690 | 3,003 | 15,257 |
| KDHE 2893 Water | 12/4/2015 | 8/1/2037 | 2.22 | 13,201,913 | 5,280,005 | 2/1 - 8/1 | 2/1 - 8/1 | 115,259 | 354,553 | 107,344 | 362,468 |
| Series 2016A Spilt Wtr/ WV | 9/1/2016 | 9/1/2029 | 3.67 | 3,552,784 | 1,737,959 | 9/1 | 9/1 | 57,334 | 376,256 | 38,521 | 395,919 |
| Series 2020A Spilt Wtr/ WV | 8/13/2020 | 9/1/2027 | 1.04 | 34,339 | 19,409 | 3/1 - 9/1 | 9/1 | 582 | 4,479 | 448 | 4,479 |
| KDHE 3046 Water | 3/28/2022 | 2/1/2043 | 1.30 | 15,000,000 | 14,004,847 | 2/1 - 8/1 | 2/1 - 8/1 | 50,766 | 665,582 | 46,061 | 683,057 |
| KDHE 1973 - 02 W W | 5/1/2023 | 9/1/2044 | 2.13 | 79,528,000 | 79,528,000 | 3/1 - 9/1 | 3/1 - 9/1 | 1,676,855 | 3,227,297 | 1,607,745 | 3,296,404 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **108,730,270** | | | **2,085,458** | **5,506,455** | **1,962,830** | **5,642,566** |
| Other: | | | | | | | | | | | |
| KDOT 67 | 10/1/2027 | 8/1/2027 | 3.92 | 5,156,981 | 1,041,812 | 2/1 - 8/1 | 8/1 | 40,839 | 335,108 | 27,703 | 348,244 |
| KDOT 72 | 1/15/2008 | 8/1/2027 | 3.77 | 4,928,394 | 954,460 | 2/1 - 8/1 | 8/1 | 35,888 | 310,486 | 24,213 | 322,160 |
| KDOT 103 | 8/1/2011 | 8/1/2029 | 3.50 | 148,177 | 34,360 | 2/1 - 8/1 | 8/1 | 1,292 | 6,555 | 1,045 | 6,801 |
| KDOT 107 | 8/1/2011 | 8/1/2029 | 3.51 | 478,846 | 155,867 | 2/1 - 8/1 | 8/1 | 5,861 | 29,285 | 4,759 | 30,386 |
| KDOT 109 | 1/24/2011 | 8/1/2028 | 4.36 | 3,740,843 | 1,038,204 | 2/1 - 8/1 | 8/1 | 45,266 | 243,286 | 34,658 | 253,894 |
| KDOT 121 | 8/1/2011 | 8/1/2029 | 3.40 | 424,734 | 138,544 | 2/1 - 8/1 | 8/1 | 5,057 | 25,779 | 4,116 | 26,720 |
| 2021 Temp Notes | 3/3/2021 | 3/1/2025 | 0.71 | 2,500,000 | 1,265,000 | 3/1 - 9/1 | 3/1 | 6,745 | 630,000 | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **4,628,247** | | | **140,947** | **1,580,499** | **96,496** | **988,206** |
| **Total Indebtedness** | | | | | **154,601,523** | | | **3,341,038** | **14,696,126** | **3,068,911** | **14,080,940** |

CITY OF JUNCTION CITY

2026

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| IT Servers | 9/1/2019 | 60 | 2.20 | 312,000 | 65,160 | 66,237 | 0 |
| Fiber | 5/10/2020 | 60 | 1.89 | 436,000 | 135,133 | 91,796 | 0 |
| AMI | 9/25/2020 | 60 | 1.29 | 2,000,000 | 815,462 | 414,327 | 0 |
| Bucket Truck / Mowing Equip | 10/27/2021 | 60 | 1.49 | 400,000 | 243,542 | 83,303 | 83,303 |
| SCBA | 2/24/2022 | 60 | 2.19 | 417,663 | 297,113 | 88,655 | 88,655 |
| Ambulance & Command Vehl | 12/16/2022 | 60 | 5.00 | 382,862 | 312,189 | 85,179 | 85,179 |
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| **Totals** | | | | | **1,868,598** | **829,497** | **257,137** |

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

CITY OF JUNCTION CITY 2026

**2026 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | 8,212,568 | 35.971 | 57,474 |
| Debt Service | 466,519 | 2.043 | 3,265 |
| Library | 907,973 | 3.977 | 6,354 |
| Eco Deve (019) | 229,986 | 1.007 | 1,610 |
| Fire Reserve | 461,963 | 2.023 | 3,233 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 10,279,009 | 45.022 | 71,936 |

2025 July 1 Valuation: 228,310,235

Valuation Factor: 228,310.235

Neighborhood Revitalization Subj to Rebate: 1,597,797

Neighborhood Revitalization factor: 1597.797

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,604,230 | 7,954,327 | 3,530,415 |
| Receipts: | | | |
| Ad Valorem Tax | 6,677,942 | 8,326,151 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 151,939 | 150,000 | 150,000 |
| Motor Vehicle Tax | 570,426 | 600,154 | 680,214 |
| Recreational Vehicle Tax | 5,195 | 4,906 | 6,293 |
| 16/20M Vehicle Tax | 2,112 | 2,938 | 3,197 |
| Commercial Vehicle Tax | 15,076 | 13,001 | 11,665 |
| Watercraft Tax | 0 | 1,754 | 2,100 |
| Gross Earning (Intangible) Tax | | 0 | 0 |
| Mineral Production Tax | 0 | 0 | |
| Local Alcoholic Liquor | 78,821 | 73,324 | 81,800 |
| Compensating Use Tax | 1,803,697 | 1,200,000 | 1,900,000 |
| Local Sales Tax | 7,109,800 | 7,100,000 | 7,400,000 |
| Franchise Tax | 1,993,583 | 1,900,000 | 2,005,000 |
| Licenses | 398,798 | 285,000 | 375,000 |
| Transfer In - City Utility Fees | 2,070,000 | 2,070,000 | 2,070,000 |
| Charges for Svs. - Building & Codes | 111,348 | 99,097 | 90,000 |
| Charges for Svs. - Law Enforcement | 54,186 | 78,000 | 78,000 |
| Charges for Svs. - Airport | 133,861 | 150,000 | 69,250 |
| Charges for Svs. - Court | 515,927 | 710,000 | 700,000 |
| Charges for Svs. - Golf | 801,311 | 476,000 | 700,000 |
| Charges for Svs. - Animal Shelter | 10,560 | 55,000 | 20,000 |
| Charges for Svs. - Parks | 9,801 | 15,440 | 5,000 |
| Charges for Svs. - Swimming Pool | 43,616 | 100,000 | 30,500 |
| Charges for Svs. - Spin City | 52,246 | 35,500 | 47,500 |
| Charges for Svs. - Streets | 265,538 | 75,048 | 22,570 |
| Charges for Svs. - Recreation | 24,244 | 15,067 | 29,917 |
| Cbarges for Svs.& Intergovt - Ambulance | 2,947,275 | 3,342,000 | 3,759,239 |
| Intergovernmental - Dispatch / Other | 811,270 | 710,000 | 710,000 |
| Rent | 382,395 | 75,000 | 75,000 |
| Lease Purchases | 0 | 0 | 2,600,000 |
| Insurance Proceeds | 0 | 0 | 0 |
| Fines & Fortfeitures | 0 | 700,000 | 700,000 |
| Connectiong Links | 58,050 | 57,693 | 58,050 |
| Sale of Fixed Assets | | 0 | 0 |
| KDOT Contribution | | 0 | |
| Donations | | 0 | 0 |
| Cancelled Encumbrance | | 0 | 0 |
| In Lieu of Taxes (IRB) | 88,001 | 40,000 | 80,000 |
| Interest on Idle Funds | 430,645 | 475,000 | 450,000 |
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| Neighborhood Revitalization Rebate | -57,105 | -62,068 | -57,474 |
| Miscellaneous | 80,578 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **27,641,133** | **28,874,005** | **24,852,821** |
| **Resources Available:** | **33,245,363** | **36,828,332** | **28,383,236** |

CITY OF JUNCTION CITY

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 33,245,363 | 36,828,332 | 28,383,236 |
| Expenditures: | | | |
| INFORMATION TECHNOLOGY | 698,236 | 580,437 | 998,114 |
| ADMINISTRATION | 1,677,385 | 1,273,924 | 1,431,916 |
| BUILDING MAINTENANCE | 180,666 | 273,563 | 204,448 |
| PARKS DEPARTMENT | 1,283,429 | 1,903,395 | 1,644,659 |
| SWIMMING POOL | 154,411 | 266,095 | 268,785 |
| SPIN CITY | 53,048 | 10,868 | 3,508 |
| AIRPORT | 232,777 | 620,710 | 252,850 |
| GOLF COURSE | 1,060,371 | 1,207,339 | 1,552,777 |
| AMBULANCE | 3,927,430 | 5,836,310 | 5,960,152 |
| ANIMAL SHELTER | 408,578 | 521,003 | 851,909 |
| BUILDING & CODES | 568,469 | 944,137 | 1,238,694 |
| LAW ENFORCEMENT | 7,141,650 | 8,712,978 | 9,610,352 |
| FIRE DEPARTMENT | 3,307,197 | 4,048,730 | 4,624,231 |
| STREET DEPARTMENT | 2,928,200 | 4,859,113 | 5,226,817 |
| LEGAL DEPARTMENT | 307,576 | 356,862 | 495,732 |
| OTHER SERVICES | 515,308 | 604,000 | 739,000 |
| MUNICIPAL COURT | 501,307 | 647,045 | 749,727 |
| CL OPERA HOUSE | 103,264 | 179,000 | 179,000 |
| RECREATION | 240,886 | 402,408 | 396,619 |
| PLANNING & ZONING | 850 | 50,000 | 0 |
| Sub-Total detail page | 25,291,037 | 33,297,917 | 36,429,290 |
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| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **25,291,037** | **33,297,917** | **36,429,290** |
| Unencumbered Cash Balance Dec 31 | 7,954,327 | 3,530,415 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 28,194,532 | 33,736,023 | 36,429,290 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 36,429,290 |
| | | Tax Required | 8,046,054 |
| | Delinquent Comp Rate: | 2.1% | 166,553 |
| | | Amount of 2025 Ad Valorem Tax | 8,212,607 |

| **CPA Summary** |
|---|
| |

City of Junction City 2026

| Adopted Budget General Fund - Detail Page 1 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| **INFORMATION TECHNOLOGY** | | | |
| Salaries | 48,099 | 55,372 | 82,022 |
| Contractual | 453,723 | 318,832 | 540,393 |
| Commodities | 38,380 | 23,200 | 25,700 |
| Capital Outlay | 0 | 25,000 | 350,000 |
| Debt Services | 158,033 | 158,033 | 0 |
| | | | |
| Total | **698,236** | **580,437** | **998,114** |
| **ADMINISTRATION** | | | |
| Salaries | 254,827 | 313,298 | 342,515 |
| Contractual | 1,354,391 | 920,226 | 1,034,887 |
| Commodities | 68,167 | 40,400 | 54,515 |
| Capital Outlay | 0 | 0 | |
| | | | |
| Total | **1,677,385** | **1,273,924** | **1,431,916** |
| **BUILDING MAINTENANCE** | | | |
| Salaries | 124,208 | 159,843 | 131,715 |
| Contractual | 35,615 | 47,576 | 48,483 |
| Commodities | 20,843 | 23,750 | 24,250 |
| Capital Outlay | 0 | 42,394 | 0 |
| | | | 0 |
| Total | **180,666** | **273,563** | **204,448** |
| **PARKS DEPARTMENT** | | | |
| Salaries | 527,698 | 626,679 | 659,000 |
| Contractual | 420,057 | 508,981 | 562,424 |
| Commodities | 120,363 | 152,800 | 157,300 |
| Capital Outlay | 144,376 | 544,000 | 195,000 |
| Debt Services | 70,936 | 70,936 | 70,936 |
| Total | **1,283,429** | **1,903,395** | **1,644,659** |
| **SWIMMING POOL** | | | |
| Salaries | 77,840 | 160,257 | 160,957 |
| Contractual | 24,437 | 41,687 | 44,128 |
| Commodities | 52,133 | 64,151 | 63,700 |
| Capital Outlay | 0 | 0 | |
| | | | |
| Total | **154,411** | **266,095** | **268,785** |
| **SPIN CITY** | | | |
| Salaries | 0 | | |
| Contractual | 32,977 | 2,868 | 3,508 |
| Commodities | 20,071 | 8,000 | |
| Capital Outlay | | | |
| | | | |
| Total | **53,048** | **10,868** | **3,508** |
| **AIRPORT** | | | |
| Salaries | | | |
| Contractual | 232,777 | 619,610 | 251,750 |
| Commodities | 0 | 1,100 | 1,100 |
| Capital Outlay | 0 | 0 | |
| | | | |
| Total | **232,777** | **620,710** | **252,850** |
| **GOLF COURSE** | | | |
| Salaries | 549,219 | 493,498 | 648,000 |
| Contractual | 167,098 | 177,032 | 164,923 |
| Commodities | 333,397 | 296,350 | 384,900 |
| Capital Outlay | 0 | 205,000 | 319,500 |
| Debt Services | 10,657 | 35,459 | 35,454 |
| Total | **1,060,371** | **1,207,339** | **1,552,777** |
| **PLANNING & ZONING** | | | |
| Salaries | 0 | 50,000 | 0 |
| Contractual | 850 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | **850** | **50,000** | **0** |
| **AMBULANCE** | | | |
| Salaries | 2,936,987 | 3,401,761 | 3,979,654 |
| Contractual | 641,664 | 1,273,126 | 1,016,273 |
| Commodities | 201,305 | 271,000 | 275,750 |
| Capital Outlay | 22,251 | 675,436 | 453,989 |
| Debt | 125,223 | 214,987 | 234,486 |
| Total | **3,927,430** | **5,836,310** | **5,960,152** |
| Page 1 - Total | **7,975,454** | **10,194,593** | **10,511,583** |

City of Junction City 2026

| Adopted Budget General Fund - Detail Page 2 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| **ANIMAL SHELTER** | | | |
| Salaries | 274,321 | 372,371 | 608,000 |
| Contractual | 53,585 | 61,233 | 76,409 |
| Commodities | 71,863 | 72,400 | 87,500 |
| Capital Outlay | 8,810 | 15,000 | 80,000 |
| | | | |
| Total | **408,578** | **521,003** | **851,909** |
| **BUILDING & CODES** | | | |
| Salaries | 367,511 | 482,182 | 603,080 |
| Contractual | 167,362 | 333,834 | 494,194 |
| Commodities | 33,596 | 54,200 | 67,500 |
| Capital Outlay | 0 | 60,000 | 60,000 |
| Debt Services | 0 | 13,921 | 13,921 |
| Total | **568,469** | **944,137** | **1,238,694** |
| **LAW ENFORCEMENT** | | | |
| Salaries | 5,613,752 | 6,947,608 | 7,640,189 |
| Contractual | 606,713 | 727,364 | 873,176 |
| Commodities | 679,285 | 853,006 | 841,988 |
| Capital Outlay | 241,900 | 185,000 | 255,000 |
| Total | **7,141,650** | **8,712,978** | **9,610,352** |
| **FIRE DEPARTMENT** | | | |
| Salaries | 2,863,048 | 3,340,194 | 3,980,549 |
| Contractual | 179,567 | 238,885 | 256,462 |
| Commodities | 138,879 | 156,575 | 169,245 |
| Capital Outlay | 37,048 | 210,500 | 102,500 |
| Debt Services | 88,655 | 102,576 | 115,475 |
| Total | **3,307,197** | **4,048,730** | **4,624,231** |
| **STREET DEPARTMENT** | | | |
| Salaries | 692,357 | 856,205 | 978,397 |
| Contractual | 1,689,939 | 2,704,865 | 3,037,827 |
| Commodities | 344,059 | 501,365 | 536,415 |
| Capital Outlay | 80,149 | 660,000 | 537,500 |
| Debt Services | 121,696 | 136,678 | 136,678 |
| Total | **2,928,200** | **4,859,113** | **5,226,817** |
| **LEGAL DEPARTMENT** | | | |
| Salaries | 232,672 | 251,408 | 413,700 |
| Contractual | 66,305 | 89,954 | 67,532 |
| Commodities | 8,599 | 13,000 | 12,000 |
| Capital Outlay | 0 | 2,500 | 2,500 |
| | | | |
| Total | **307,576** | **356,862** | **495,732** |
| **MUNICIPAL COURT** | | | |
| Salaries | 303,269 | 381,023 | 456,243 |
| Contractual | 189,320 | 255,722 | 278,184 |
| Commodities | 8,717 | 10,300 | 15,300 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **501,307** | **647,045** | **749,727** |
| **CL OPERA HOUSE** | | | |
| Salaries | 0 | 0 | |
| Contractual | 102,310 | 179,000 | 179,000 |
| Commodities | 954 | 0 | |
| Capital Outlay | 0 | 0 | |
| | | | |
| Total | **103,264** | **179,000** | **179,000** |
| **RECREATION** | | | |
| Salaries | 139,302 | 205,388 | 203,923 |
| Contractual | 84,335 | 122,770 | 113,046 |
| Commodities | 17,250 | 74,250 | 69,650 |
| Capital Outlay | 0 | 0 | 10,000 |
| | | | |
| Total | **240,886** | **402,408** | **396,619** |
| **OTHER SERVICES** | | | |
| Cemetry | 60,000 | 60,000 | 60,000 |
| Military Affairs | 74,000 | 74,000 | 94,000 |
| Transfer to Capital Fund | 150,000 | 150,000 | 150,000 |
| Main Street | 50,000 | 70,000 | 85,000 |
| ATA Bus | 50,000 | 50,000 | 50,000 |
| Miscellaneous | 131,308 | 200,000 | 300,000 |
| Total | **515,308** | **604,000** | **739,000** |
| | | | |
| Page 2 -Total | 15,678,285 | 20,693,868 | 22,947,462 |
| Page 1 -Total | **7,975,454** | **10,194,593** | **10,511,583** |
| Grand Total | **23,653,739** | **30,888,461** | **33,459,045** |

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

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Debt Service | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,985,865 | 2,805,773 | 1,252,654 |
| Receipts: | | | |
| Ad Valorem Tax | 1,794,628 | 437,817 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 85,037 | 20,000 | 40,000 |
| Motor Vehicle Tax | 246,670 | 161,327 | 35,768 |
| Recreational Vehicle Tax | 2,233 | 1,319 | 331 |
| 16/20M Vehicle Tax | 1,163 | 790 | 168 |
| Commercial Vehicle Tax | 6,466 | 3,495 | 613 |
| Watercraft Tax | 0 | 1,184 | 110 |
| Special Assessment | 2,284,629 | 2,300,000 | 2,400,000 |
| Sales Tax | 5,551,835 | 5,110,000 | 5,500,000 |
| Transfer In | | 850,000 | 850,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -15,350 | -15,701 | -3,265 |
| Miscellaneous | | 0 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **9,957,311** | **8,870,231** | **8,823,725** |
| **Resources Available:** | **12,943,175** | **11,676,004** | **10,076,379** |
| Expenditures: | | | |
| Go Bonds | 8,428,395 | 8,707,328 | 9,448,759 |
| KDOT Revolving Loans | 1,074,007 | 1,081,022 | 1,084,701 |
| Temp Notes | 635,000 | 635,000 | 0 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total E | | | |
| **Total Expenditures** | **10,137,403** | **10,423,350** | **10,533,460** |
| Unencumbered Cash Balance Dec 31 | 2,805,773 | 1,252,654 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 10,533,460 | 10,423,350 | 10,533,460 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 10,533,460 |
| | | Tax Required | 457,081 |
| | Delinquent Comp Rate: | 2.1% | 9,462 |
| | | Amount of 2025 Ad Valorem Tax | 466,543 |

| Adopted Budget<br>Library | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,684 | 3,400 | 10,259 |
| Receipts: | | | |
| Ad Valorem Tax | 832,986 | 906,336 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 25,775 | 0 | 0 |
| Motor Vehicle Tax | 85,669 | 74,870 | 74,044 |
| Recreational Vehicle Tax | 777 | 612 | 685 |
| 16/20M Vehicle Tax | 383 | 367 | 348 |
| Commercial Vehicle Tax | 2,250 | 1,622 | 1,270 |
| Watercraft Tax | 0 | 219 | 229 |
| Lieu of Tax | 0 | 0 | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (7,124) | -7,167 | -6,354 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **940,716** | **976,859** | **70,222** |
| **Resources Available:** | **948,400** | **980,259** | **80,481** |
| Expenditures: | | | |
| Library Distribution | 945,000 | 970,000 | 970,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **945,000** | **970,000** | **970,000** |
| Unencumbered Cash Balance Dec 31 | 3,400 | 10,259 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 945,000 | 970,000 | 970,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 970,000 |
| | | Tax Required | 889,519 |
| | Delinquent Comp Rate: | 2.1% | 18,413 |
| | | Amount of 2025 Ad Valorem Tax | 907,932 |

| CPA Summary |
|---|
| |

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Eco Deve (019) | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 125,761 | 608,278 | 40,189 |
| Receipts: | | | |
| Ad Valorem Tax | 205,525 | 223,553 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,538 | 3,000 | 3,000 |
| Motor Vehicle Tax | 19,923 | 18,279 | 18,263 |
| Recreational Vehicle Tax | 181 | 140 | 169 |
| 16/20M Vehicle Tax | 81 | 92 | 86 |
| Commercial Vehicle Tax | 525 | 377 | 313 |
| Watercraft Tax | 0 | 96 | 56 |
| Use of Money & Property | 480,557 | 461,469 | 0 |
| Sale Tax | | | |
| Interest on Idle Funds | | -1 | |
| Neighborhood Revitalization Rebate | -1,758 | -1,749 | -1,610 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 710,572 | 705,256 | 20,277 |
| **Resources Available:** | 836,333 | 1,313,534 | 60,466 |
| Expenditures: | | | |
| Commodities | 0 | 10,000 | 10,000 |
| Contractual Services | 228,055 | 235,000 | 205,000 |
| Development Incentives | | 620,000 | 70,800 |
| Debt | | 408,345 | 0 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 228,055 | 1,273,345 | 285,800 |
| Unencumbered Cash Balance Dec 31 | 608,278 | 40,189 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 972,104 | 1,277,845 | 285,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 285,800 |
| | | Tax Required | 225,334 |
| | Delinquent Comp Rate: | 2.1% | 4,664 |
| | | Amount of 2025 Ad Valorem Tax | 229,998 |

| Adopted Budget<br>Fire Reserve | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,914,218 | 2,257,504 | 71,751 |
| Receipts: | | | |
| Ad Valorem Tax | 410,660 | 445,235 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 11,582 | 25,000 | 10,000 |
| Motor Vehicle Tax | 39,847 | 36,907 | 36,374 |
| Recreational Vehicle Tax | 362 | 302 | 336 |
| 16/20M Vehicle Tax | 0 | 181 | 171 |
| Commercial Vehicle Tax | 1,050 | 800 | 624 |
| Watercraft Tax | 0 | 108 | 112 |
| In Lieu of Tax | | 0 | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -3,233 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 463,501 | 508,533 | 44,384 |
| **Resources Available:** | 2,377,718 | 2,766,037 | 116,135 |
| Expenditures: | | | |
| Commodities | 4,638 | 220,000 | 220,000 |
| Contractual Services | 3,116 | 53,498 | 103,752 |
| Capital | 112,460 | 2,420,788 | 245,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 120,214 | 2,694,286 | 568,752 |
| Unencumbered Cash Balance Dec 31 | 2,257,504 | 71,751 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 1,940,788 | 2,326,998 | 568,752 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 568,752 |
| | | Tax Required | 452,617 |
| | Delinquent Comp Rate: | 2.1% | 9,369 |
| | | Amount of 2025 Ad Valorem Tax | 461,986 |

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Highway | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 366,086 | 974,738 | 261,828 |
| Receipts: | | | |
| State of Kansas Gas Tax | 599,386 | 583,350 | 583,350 |
| County Transfers Gas | | 0 | 0 |
| Other Received | 35,000 | 35,000 | 35,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **634,386** | **618,350** | **618,350** |
| **Resources Available:** | **1,000,472** | **1,593,088** | **880,178** |
| Expenditures: | | | |
| Contractual Services | 25,733 | 581,260 | 100,000 |
| Capital Outlay | 0 | 750,000 | 750,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **25,733** | **1,331,260** | **850,000** |
| Unencumbered Cash Balance Dec 31 | 974,738 | 261,828 | 30,178 |
| 2024/2025/2026 Budget Authority Amount | 200,000 | 1,331,260 | 850,000 |

Adopted Budget

| **Bluff RHID (003)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 653,740 | 653,740 | 944,318 |
| Receipts: | | | |
| Taxes | 0 | 290,578 | 290,578 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **290,578** | **290,578** |
| **Resources Available:** | **653,740** | **944,318** | **1,234,896** |
| Expenditures: | | | |
| Debt | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 653,740 | 944,318 | 1,234,896 |
| 2024/2025/2026 Budget Authority Amount | 710,804 | 0 | 0 |

| **CPA Summary** |
|---|
| |

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Drug & Alcohol (047)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 200,752 | 279,573 | 243,846 |
| Receipts: | | | |
| Liquor Tax | 78,821 | 73,342 | 81,800 |
| Use of Money & Property | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **78,821** | **73,342** | **81,800** |
| **Resources Available:** | **279,573** | **352,915** | **325,646** |
| Expenditures: | | | |
| Personnel | 0 | 40,000 | 40,000 |
| Commodities | 0 | 68,069 | 60,000 |
| Contractual Services | 0 | 1,000 | 1,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **109,069** | **101,000** |
| Unencumbered Cash Balance Dec 31 | 279,573 | 243,846 | 224,646 |
| 2024/2025/2026 Budget Authority Amount | 5,000,000 | 109,069 | 101,000 |

Adopted Budget

| **Special Law(050)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 775,928 | 1,278,539 | 1,088,504 |
| Receipts: | | | |
| Intergovernmental | 799,999 | 500,000 | 500,000 |
| Use of Money & Property | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **799,999** | **500,000** | **500,000** |
| **Resources Available:** | **1,575,927** | **1,778,539** | **1,588,504** |
| Expenditures: | | | |
| Commodities | 165,992 | 640,035 | 300,000 |
| Contractual Services | 131,395 | 50,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **297,388** | **690,035** | **350,000** |
| Unencumbered Cash Balance Dec 31 | 1,278,539 | 1,088,504 | 1,238,504 |
| 2024/2025/2026 Budget Authority Amount | 15,000,000 | 690,035 | 350,000 |

| **CPA Summary** |
|---|
| |

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Federal Equitable Sharing (016)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 110,645 | 94,645 | 254,645 |
| Receipts: | | | |
| Foreiture Funds | 0 | 200,000 | 100,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **200,000** | **100,000** |
| **Resources Available:** | **110,645** | **294,645** | **354,645** |
| Expenditures: | | | |
| Commodities | 0 | 20,000 | 20,000 |
| Contractual Services | 16,000 | 20,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **16,000** | **40,000** | **40,000** |
| Unencumbered Cash Balance Dec 31 | 94,645 | 254,645 | 314,645 |
| 2024/2025/2026 Budget Authority Amoun | 0 | 400,000 | 40,000 |

See Tab A

Adopted Budget

| **US Treasury Forfeiture (017)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 128,698 | 240,102 | 193,799 |
| Receipts: | | | |
| Fines & Forfeiture | 110,331 | 60,000 | 80,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 1,073 | 0 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **111,404** | **60,000** | **80,000** |
| **Resources Available:** | **240,102** | **300,102** | **273,799** |
| Expenditures: | | | |
| Commodities | 0 | 106,303 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **106,303** | **50,000** |
| Unencumbered Cash Balance Dec 31 | 240,102 | 193,799 | 223,799 |
| 2024/2025/2026 Budget Authority Amoun | 780,000 | 192,190 | 50,000 |

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**CDBG Revolving Loan (052)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 449,098 | 478,023 | 300,833 |
| Receipts: | | | |
| Receipts: | 28,925 | 15,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **28,925** | **15,000** | **20,000** |
| **Resources Available:** | **478,023** | **493,023** | **320,833** |
| Expenditures: | | | |
| Contractual Svs | 0 | 192,190 | 100,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **192,190** | **100,000** |
| Unencumbered Cash Balance Dec 31 | 478,023 | 300,833 | 220,833 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 100,000 |

See Tab C

Adopted Budget

| **Opioid Settlement Fund** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 134,347 | 134,347 | 78,308 |
| Receipts: | | | |
| Misc | 0 | 50,001 | 50,001 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **50,001** | **50,001** |
| **Resources Available:** | **134,347** | **184,348** | **128,309** |
| Expenditures: | | | |
| Commodities | 0 | 50,000 | 50,000 |
| Contract | 0 | 56,040 | 45,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **106,040** | **95,000** |
| Unencumbered Cash Balance Dec 31 | 134,347 | 78,308 | 33,309 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 95,000 |

See Tab C

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Law Training / DARE (054)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,306 | 6,966 | 16,966 |
| Receipts: | | | |
| Receipts: | 7,123 | 15,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,123** | **15,000** | **15,000** |
| **Resources Available:** | **10,429** | **21,966** | **31,966** |
| Expenditures: | | | |
| Contractual Svs | 3,463 | 0 | 0 |
| Commodities | 0 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,463** | **5,000** | **5,000** |
| Unencumbered Cash Balance Dec 31 | 6,966 | 16,966 | 26,966 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 5,000 |

Adopted Budget

| **Disaster Insurance Trust (024)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,813 | 9,813 | 9,813 |
| Receipts: | | | |
| Insurance Proceeds | 0 | 200,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **200,000** | **50,000** |
| **Resources Available:** | **9,813** | **209,813** | **59,813** |
| Expenditures: | | | |
| Proceeds Release | 0 | 200,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **200,000** | **50,000** |
| Unencumbered Cash Balance Dec 31 | 9,813 | 9,813 | 9,813 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 50,000 |

**See Tab C**

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Land Bank (075) | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 727,500 | 736,649 | 125,845 |
| Receipts: | | | |
| Intergovermental | 236,500 | 100,000 | 150,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **236,500** | **100,000** | **150,000** |
| **Resources Available:** | **964,000** | **836,649** | **275,845** |
| Expenditures: | | | |
| Commodities | 9,730 | 400,000 | 20,000 |
| Contractual Services | 217,621 | 310,804 | 225,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **227,351** | **710,804** | **245,000** |
| Unencumbered Cash Balance Dec 31 | 736,649 | 125,845 | 30,845 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 245,000 |

See Tab C

Adopted Budget

| Special Parks & Rec (040) | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 253,576 | 332,396 | 199,259 |
| Receipts: | | | |
| Liquor Tax | 78,821 | 73,342 | 81,800 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **78,821** | **73,342** | **81,800** |
| **Resources Available:** | **332,396** | **405,738** | **281,059** |
| Expenditures: | | | |
| Commodities | 0 | 206,479 | 250,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **206,479** | **250,000** |
| Unencumbered Cash Balance Dec 31 | 332,396 | 199,259 | 31,059 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 250,000 |

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| CPA Summary |
|---|
| |

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Temporary Notes (011)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 56,781 | 56,781 | 56,781 |
| Receipts: | | | |
| Receipts: | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 56,781 | 56,781 | 56,781 |
| Expenditures: | | | |
| Contractual Svs | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 56,781 | 56,781 | 56,781 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 0 |

Adopted Budget

| **Federal Fund Exchange (021)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 924,213 | 924,162 | 367,451 |
| Receipts: | | | |
| Misc | 0 | 290,000 | 290,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 290,000 | 290,000 |
| **Resources Available:** | 924,213 | 1,214,162 | 657,451 |
| Expenditures: | | | |
| Contract | 1 | 500,000 | 50,000 |
| Capital | 50 | 346,711 | 346,711 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 51 | 846,711 | 396,711 |
| Unencumbered Cash Balance Dec 31 | 924,162 | 367,451 | 260,740 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 396,711 |

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**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Capital Improvement (084)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,710,450 | 2,232,954 | 2,232,954 |
| Receipts: | | | |
| Project Proceeds | 522,504 | 6,000,000 | 6,000,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **522,504** | **6,000,000** | **6,000,000** |
| **Resources Available:** | **2,232,954** | **8,232,954** | **8,232,954** |
| Expenditures: | | | |
| Contractual Svs | 0 | 6,000,000 | 6,000,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **6,000,000** | **6,000,000** |
| Unencumbered Cash Balance Dec 31 | 2,232,954 | 2,232,954 | 2,232,954 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 6,000,000 |

See Tab C

Adopted Budget

| **Wastewater Capital Improvement (085)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,436,903 | 13,532,032 | 15,237,734 |
| Receipts: | | | |
| Project Proceeds | 7,095,129 | 16,705,702 | 16,705,702 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,095,129** | **16,705,702** | **16,705,702** |
| **Resources Available:** | **13,532,032** | **30,237,734** | **31,943,436** |
| Expenditures: | | | |
| Contractual Svs | 0 | 15,000,000 | 10,000,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **15,000,000** | **10,000,000** |
| Unencumbered Cash Balance Dec 31 | 13,532,032 | 15,237,734 | 21,943,436 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 10,000,000 |

See Tab C

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Capital Improvements (025)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 268,549 | 297,474 | 120,284 |
| Receipts: | | | |
| Receipts: | 28,925 | 15,000 | 75,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **28,925** | **15,000** | **75,000** |
| **Resources Available:** | **297,474** | **312,474** | **195,284** |
| Expenditures: | | | |
| Contractual Svs | 0 | 192,190 | 192,190 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **192,190** | **192,190** |
| Unencumbered Cash Balance Dec 31 | 297,474 | 120,284 | 3,094 |
| 2024/2025/2026 Budget Authority Amoun | 1,214,028 | 106,303 | 192,190 |

See Tab C

Adopted Budget

| **Employee Benefits (035)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,018,310 | 767,836 | 692,836 |
| Receipts: | | | |
| Misc | 431 | 150,000 | 150,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **431** | **150,000** | **150,000** |
| **Resources Available:** | **1,018,741** | **917,836** | **842,836** |
| Expenditures: | | | |
| Contract Svs | 250,905 | 225,000 | 300,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **250,905** | **225,000** | **300,000** |
| Unencumbered Cash Balance Dec 31 | 767,836 | 692,836 | 542,836 |
| 2024/2025/2026 Budget Authority Amoun | 11,592,162 | 0 | 300,000 |

See Tab C

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Utility (014)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,741,461 | 3,848,000 | 842,838 |
| Receipts: | | | |
| Charges for Services | 7,092,184 | 6,587,000 | 6,905,000 |
| Fines and Fees | 190,008 | | |
| Loan Proceeds | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,282,191** | **6,587,000** | **6,905,000** |
| **Resources Available:** | **13,023,652** | **10,435,000** | **7,747,838** |
| Expenditures: | | | |
| Administration | | | |
| Personnel | 306,364 | 600,000 | 428,476 |
| Commodities | 24,071 | 350,000 | 355,250 |
| Contractual Services | 427,710 | 1,000,000 | 1,205,917 |
| Capital Outlay | 626,589 | 1,000,000 | 1,000,000 |
| Debt Service | 618,480 | 1,500,000 | 1,682,635 |
| 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 | 276,579 | 327,162 | 513,808 |
| Commodities | 291,793 | 180,000 | 235,450 |
| Contractual Services | 810,882 | 500,000 | 1,388,757 |
| Capital | 32,001 | 500,000 | 720,834 |
| | | | |
| Plant Operations | | | |
| Contractual Services | 3,662,580 | 1,750,000 | 1,750,000 |
| Capital | 1,613,603 | 1,000,000 | 3,000,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **9,175,653** | **9,592,162** | **13,166,127** |
| Unencumbered Cash Balance Dec 31 | 3,848,000 | 842,838 | -5,418,289 |
| 2024/2025/2026 Budget Authority Amoun | 47,699,884 | 11,592,162 | 13,166,127 |

See Tab E

**CPA Summary**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Wastewater Utility (015)** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,450,912 | 449,498 | -1,310,386 |
| Receipts: | | | |
| Charges for Services | 8,478,464 | 8,000,000 | 8,000,000 |
| Fines and Fees | 253,222 | | |
| Transfer In | | | |
| Loan Proceeds | 9,680,960 | 40,000,000 | 40,000,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **18,412,645** | **48,000,000** | **48,000,000** |
| **Resources Available:** | **19,863,557** | **48,449,498** | **46,689,614** |
| Expenditures: | | | |
| Administration | | | |
| Personnel | 322,419 | 450,000 | 458,633 |
| Commodities | 23,807 | 30,000 | 23,500 |
| Contactual Services | 224,854 | 90,000 | 250,489 |
| Capital | 0 | 18,000 | 18,000 |
| Debt Service | 1,632,294 | 971,000 | 3,471,000 |
| Transfer to GF | 735,000 | 735,000 | 735,000 |
| | | | |
| Distribution Sys Operations | | | |
| Personnel | 263,748 | 610,000 | 501,057 |
| Commodities | 57,828 | 50,000 | 78,800 |
| Contractual Services | 825,171 | 745,884 | 958,734 |
| Capital | 1,009,104 | 4,000,000 | 4,747,494 |
| | | | |
| Plant Operations | | | |
| Commodities | | | |
| Contractual Services | 2,611,851 | 2,060,000 | 2,700,000 |
| Capital | 11,707,984 | 40,000,000 | 32,000,000 |
| Depreciation | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **19,414,059** | **49,759,884** | **45,942,708** |
| Unencumbered Cash Balance Dec 31 | 449,498 | -1,310,386 | 746,907 |
| 2024/2025/2026 Budget Authority Amoun | 3,682,237 | 47,699,884 | 45,942,708 |
| | **See Tab A** | **See Tab C** | |

**CPA Summary** **See Tab D**

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Storm Water Utility (018)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,022,290 | 1,118,443 | -1,451,794 |
| Receipts: | | | |
| Charges for Services | 1,071,392 | 1,050,000 | 1,050,000 |
| Fines and Fees | 11,680 | 62,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,083,073** | **1,112,000** | **1,060,000** |
| **Resources Available:** | **2,105,363** | **2,230,443** | **-391,794** |
| Expenditures: | | | |
| Adminstration | | | |
| Personnel | 82,422 | 60,000 | 106,059 |
| Commodities | 18,007 | 25,000 | 25,000 |
| Contractual Services | 253,887 | 25,000 | 25,000 |
| Capital | | 0 | |
| | | | |
| Distribution | | | |
| Personnel | 77,837 | 63,455 | 48,425 |
| Commodities | 10,020 | 50,000 | 53,000 |
| Contractual Services | 204,100 | 275,000 | 327,040 |
| Capital | 314,460 | 3,183,782 | 500,000 |
| Debt Service | 26,187 | 0 | 0 |
| Depreciation | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **986,919** | **3,682,237** | **1,084,524** |
| Unencumbered Cash Balance Dec 31 | 1,118,443 | -1,451,794 | -1,476,318 |
| 2024/2025/2026 Budget Authority Amoun | 4,075,713 | 3,682,237 | 1,084,524 |

See Tab E

**CPA Summary**

See Tab D

CITY OF JUNCTION CITY 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sanitation (023)** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,606,020 | 3,197,899 | 972,186 |
| Receipts: | | | |
| Charges for Services | 2,087,293 | 1,850,000 | 2,000,000 |
| Fines and Fees | 28,066 | 0 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,115,359** | **1,850,000** | **2,025,000** |
| **Resources Available:** | **5,721,379** | **5,047,899** | **2,997,186** |
| Expenditures: | | | |
| Adminstration | | | |
| Personnel | 96,382 | 500,000 | 148,866 |
| Commodities | 18,007 | 500,000 | 32,500 |
| contractual Services | 27,690 | 100,000 | 103,753 |
| Capital | 0 | 600,000 | 100,000 |
| | | | |
| System Operations | | | |
| Personnel | 381,756 | 464,488 | 584,578 |
| Commodities | 164,372 | 85,000 | 95,750 |
| Contractual Services | 733,291 | 650,000 | 652,111 |
| Capital | 251,982 | 326,225 | 360,000 |
| | | | |
| Transfer to GF | 850,000 | 850,000 | 850,000 |
| | | | |
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| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,523,479** | **4,075,713** | **2,927,557** |
| Unencumbered Cash Balance Dec 31 | 3,197,899 | 972,186 | 69,629 |
| 2024/2025/2026 Budget Authority Amount | 0 | 4,075,713 | 2,927,557 |

See Tab A

**CPA Summary**

0 **NON-BUDGETED FUNDS (A)** 2026

*(Only the actual budget year for 2024 is reported)*

)n-Budgeted Funds-A

| ) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ant Fund (002)** | | **Sundown Salute (046)** | | **Trust Agency (051)** | | **Special Projects (045)** | | **PSAP 911 (005)** | | |
| ncumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| h Balance Jan 1 | 0 | Cash Balance Jan 1 | 57 | Cash Balance Jan 1 | 2,409 | Cash Balance Jan 1 | 23,786 | Cash Balance Jan 1 | 0 | 26,253 |
| eipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| eipts: | 274,921 | | | | | Receipts: | 30,181 | | | |
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| l Receipts | 274,921 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 30180.51 | Total Receipts | 0 | 305,102 |
| ources Available: | 274,921 | Resources Available: | 57 | Resources Available: | 2,409 | Resources Available: | 53,967 | Resources Available: | 0 | 331,355 |
| enditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| enditures: | 274,921 | Expenditures:: | 17 | | | Expenditures: | 17,001 | | | |
| | | | | | | | | | | |
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| l Expenditures | 274,921 | Total Expenditures | 17 | Total Expenditures | 0 | Total Expenditures | 17,001 | Total Expenditures | 0 | 291,940 |
| h Balance Dec 31 | 0 | Cash Balance Dec 31 | 40 | Cash Balance Dec 31 | 2,409 | Cash Balance Dec 31 | 36,965 | Cash Balance Dec 31 | 0 | 39,415 ** |
| | | | | | | | | | | 39,415 ** |

**Note: These two block figures should agree.

**PA Summary**

0

## NON-BUDGETED FUNDS (B)

2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ARPA** | | **FREEDOM FEST** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 2,427,370 | Cash Balance Dec 31 | 531 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 2,427,901 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Receipts: | 431 | | | | | | | |
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| Total Receipts | 0 | Total Receipts | 431 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 431 |
| Resources Available: | 2,427,370 | Resources Available: | 962 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 2,428,332 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 155,757 | | | | | | | | | |
| Contract | 421,022 | | | | | | | | | |
| Capital | 737,894 | | | | | | | | | |
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| Total Expenditures | 1,314,672 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 1,314,672 |
| Cash Balance Dec 31 | 1,112,698 | Cash Balance Dec 31 | 962 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 1,113,660 ** |
| | | | | | | | | | | 1,113,660 ** |

** Note: These two block figures should agree.

**CPA Summary**

Column

See Proof on Next Page

# AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Junction City Union, a newspaper printed and published in the City of Junction City, County of Geary, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

**Publication Dates:**
- Sep 3, 2025

**Notice ID:** Zs8hoCBuVKHfbmbIWN04

**Publisher ID:** J11123

**Notice Name:** NOTICE OF 2026 BUDGET HEARING

**Publication Fee:** $131.76

Anjana Bhadoriya

(signed)_____

**VERIFICATION**

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 09/04/2025

S Smith
Notary Public

Notarized remotely online using communication technology via Proof.

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

(Published in The Junction City Union on Wednesday, September 3, 2025)

State of Kansas
City

2026

**NOTICE OF BUDGET HEARING**

The governing body of
**CITY OF JUNCTION CITY**
will meet on September 16, 2025 at 7:00 PM at Municipal Court, 701 N Jefferson St, Junction City, KS 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, Finance Director, 700 N. Jefferson St, Junction City, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 25,291,037 | 37.942 | 33,422,756 | 37.934 | 36,504,939 | 8,119,725 | 35.564 |
| Debt Service | 10,137,403 | 1.995 | 10,423,350 | 1.995 | 10,533,460 | 565,280 | 2.476 |
| Library | 945,000 | 4.130 | 970,000 | 4.130 | 975,600 | 907,162 | 3.973 |
| Eco Deve (019) | 228,055 | 1.019 | 1,273,345 | 1.019 | 285,800 | 228,355 | 1.000 |
| Fire Reserve | 120,214 | 2.029 | 2,694,286 | 2.029 | 568,752 | 458,686 | 2.009 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Highway | 25,733 | | 1,331,260 | | 850,000 | | |
| BluIT RHID (003) | 0 | | 0 | | 0 | | |
| Drug & Alcohol (047) | 0 | | 109,069 | | 101,000 | | |
| Special Law(050) | 297,388 | | 690,035 | | 350,000 | | |
| Federal Equitable Sharing (016) | 16,000 | | 40,000 | | 40,000 | | |
| US Treasury Forfeiture (017) | 0 | | 198,303 | | 50,000 | | |
| Law Training / DARE (054) | 3,463 | | 5,000 | | 5,000 | | |
| CDBG Revolving Loan (052) | 0 | | 192,190 | | 100,000 | | |
| Disaster Insurance Trust (024) | 0 | | 200,000 | | 50,000 | | |
| Land Bank (075) | 227,351 | | 710,804 | | 245,000 | | |
| Water Capital Improvement (084) | 0 | | 0 | | 0 | | |
| Wastewater Capital Improvement (085) | 0 | | 15,000,000 | | 10,000,000 | | |
| Capital Improvements (025) | 0 | | 192,190 | | 192,190 | | |
| Employee Benefits (035) | 250,905 | | 225,000 | | 300,000 | | |
| Special Parks & Rec (040) | 0 | | 206,479 | | 250,000 | | |
| Temporary Notes (011) | 0 | | 0 | | 0 | | |
| Federal Fund Exchange (021) | 51 | | 846,711 | | 396,711 | | |
| Opioid Settlement Fund | 0 | | 106,040 | | 95,000 | | |
| Water Utility (014) | 3,899,470 | | 6,842,162 | | 7,965,779 | | |
| Wastewater Utility (015) | 19,414,059 | | 49,759,884 | | 35,560,555 | | |
| Storm Water Utility (018) | 986,919 | | 3,682,237 | | 716,614 | | |
| Sanitation (023) | 2,523,479 | | 4,075,713 | | 1,476,981 | | |
| Non-Budgeted Funds-A | 291,940 | | | | | | |
| Non-Budgeted Funds-B | 1,314,672 | | | | | | |
| Totals | 37,542,548 | 47.115 | 67,792,067 | 47.107 | 61,401,741 | 10,279,209 | 45.022 |
| | | | | | | *Revenue Neutral Rate*** | *45.022* |
| Less: Transfers | 2,220,000 | | 2,220,000 | | 2,220,000 | | |
| Net Expenditure | 35,322,548 | | 65,572,067 | | 59,181,741 | | |
| Total Tax Levied | 10,343,612 | | 10,339,092 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 214,023,758 | | 220,788,000 | | 228,310,235 | | |

| Outstanding Indebtedness, January 1: | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 54,176,802 | 46,620,290 | 41,243,007 |
| Revenue Bonds | 18,215,887 | 16,638,834 | 108,730,270 |
| Other | 7,893,324 | 6,427,500 | 4,628,247 |
| Lease Purchase Principal | 3,254,467 | 2,093,303 | 1,868,598 |
| Total | 83,540,480 | 71,779,927 | 156,470,122 |

*Tax rates are expressed in mills

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

**Jamel Wilcox**
Official Title: Finance Director

J11123