

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	xxxxxxxxxxxxxxxxxxxx
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
Charges 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 & Forfeitures	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
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

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
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

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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			
Cemetery	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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2024	Estimate for 2025	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	XXXXXXXXXXXXXXXXXX
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 miscellaneous exceed 10% of Total Ex			
Total Expenditures	10,137,403	10,423,350	10,533,460
Unencumbered Cash Balance Dec 31	2,805,773	1,252,654	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	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	Prior Year	Current Year	Proposed Budget
Library	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	7,684	3,400	10,259
Receipts:			
Ad Valorem Tax	832,986	906,336	XXXXXXXXXXXXXXXXXX
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 Ex			
Total Expenditures	945,000	970,000	970,000
Unencumbered Cash Balance Dec 31	3,400	10,259	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Eco Deve (019)	Actual for 2024	Estimate for 2025	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	Prior Year	Current Year	Proposed Budget
Fire Reserve	Actual for 2024	Estimate for 2025	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

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	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

	Prior Year	Current Year	Proposed Budget
Bluff RHID (003)	Actual for 2024	Estimate for 2025	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

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Drug & Alcohol (047)	Actual for 2024	Estimate for 2025	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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Law(050)	Actual for 2024	Estimate for 2025	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

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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 2024	Estimate for 2025	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 Amount	0	400,000	40,000

See Tab A

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
US Treasury Forfeiture (017)	Actual for 2024	Estimate for 2025	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 Amount	780,000	192,190	50,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CDBG Revolving Loan (052)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	1,214,028	106,303	100,000

See Tab C

Adopted Budget

Adopted Budget Opioid Settlement Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	11,592,162	0	95,000

See Tab C

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Law Training / DARE (054)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	1,214,028	106,303	5,000

Adopted Budget

Adopted Budget Disaster Insurance Trust (024)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	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 Land Bank (075)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	727,500	736,649	125,845
Receipts:			
Intergovernmental	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 Amount	1,214,028	106,303	245,000

See Tab C

Adopted Budget

Adopted Budget Special Parks & Rec (040)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	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 Temporary Notes (011)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	1,214,028	106,303	0

Adopted Budget

Adopted Budget Federal Fund Exchange (021)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	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 Water Capital Improvement (084)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	1,214,028	106,303	6,000,000

See Tab C

Adopted Budget

Adopted Budget Wastewater Capital Improvement (085)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Amount	11,592,162	0	10,000,000

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CPA Summary

CITY OF JUNCTION CITY

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements (025)	Actual for 2024	Estimate for 2025	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 Amount	1,214,028	106,303	192,190

See Tab C

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Employee Benefits (035)	Actual for 2024	Estimate for 2025	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 Amount	11,592,162	0	300,000

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CPA Summary

CITY OF JUNCTION CITY

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (014)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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

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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 Rec			
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	971,000
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	7,247,494
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 Exp			
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 Amount	3,682,237	47,699,884	45,942,708

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CPA Summary

See Tab D

CITY OF JUNCTION CITY

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Utility (018)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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

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CPA Summary	<u>See Tab D</u>
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CITY OF JUNCTION CITY

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation (023)	Actual for 2024	Estimate for 2025	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
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)

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	57	Cash Balance Jan 1	2,409	Cash Balance Jan 1	23,786	Cash Balance Jan 1	0	26,253

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts:	274,921					Receipts:	30,181			
Total Receipts	274,921	Total Receipts	0	Total Receipts	0	Total Receipts	30180.51	Total Receipts	0	305,102
Resources Available:	274,921	Resources Available:	57	Resources Available:	2,409	Resources Available:	53,967	Resources Available:	0	331,355

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	274,921	Expenditures:	17			Expenditures:	17,001			
Total Expenditures	274,921	Total Expenditures	17	Total Expenditures	0	Total Expenditures	17,001	Total Expenditures	0	291,940
Cash 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.

CPA Summary

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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							
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									
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