

City of Junction City City Commission - Agenda Memo

Meeting Date: August 7, 2018
From: Lindsay Miller, Finance Director
To: City Commissioners and Allen Dinkel, City Manager
Subject: **2019 Proposed Budget**

Objective: In the budget hearing, we listen to comments from the public and determine if any adjustments need to be made to the budget. In the meeting, we are requesting final adoption of the 2019 budget as presented.

Explanation of Issue:

The 2019 Budget was drafted and reviewed by the City Commission in multiple budget work sessions. This budget was based on the following targeted goals:

1. Maintain services.
2. Be fiscally responsible while providing quality services, protect infrastructure, and address capital needs while holding the rate steady at an estimated 48.095 mills.
3. Maintain general fund funding for street maintenance.

As you can see on page 1A, the mill levy is presented at the estimated 48.095 mills, with no mill levy increase based on 2018 final budget presentation. We say estimated because the final mill valuation in October may increase or decrease based on the final values provided by the Geary County Clerk.

Attached is a summary of the adjustments made to the budget following the budget work sessions. We held sales tax revenue the same in the General Fund. The following adjustments were made: decrease MAC to \$55,000, increase cemetery to \$50,000, increase animal shelter to \$169,346, and increase EDC to \$155,000.

Staff Recommendation: The above goals were met, and we are requesting approval of the 2019 budget as presented. If the City Commission wishes, they may decrease the budget at this stage of the process, but may not increase the budget.

Suggested Motion: I, _____, move to adopt the 2019 Budget as presented.
Seconded by _____.

Enclosures: 2019 Budget as presented for Publication and Adoption

Summary of Adjustments – 2019 Budget

- Sand and Resurface Gym Floor Municipal Building + \$14,000
- Part-time staff for downtown clean up + \$12,268
- Renovation of South Park Field # 2 + \$4,500
- Renovation of South Park Field # 3 + \$10,230
- Renovation of Field at Sertoma Park +11,050
- Resurface Tennis Court Coronado Park + \$7,600
- Resurface Tennis and Basketball Courts Hammond Park + \$15,200
- Remodel Restrooms at Rolling Meadows + \$30,000

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 2019; and
 (3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

| | | | 2019 Adopted Budget | | |
|--|---------------|----------|-----------------------------------|-------------------------------|--------------------------------------|
| | | Page No. | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2019 | | 2 | | | |
| Allocation of MVT, RVT, 16/20M Veh Tax | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| Computation to Determine State Library Grant | | 7 | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 8 | 22,145,647 | 4,348,684 | |
| Debt Service | 10-113 | 9 | 11,357,837 | 2,837,299 | |
| Library | 12-1220 | 9 | 800,000 | 718,915 | |
| Economic Development | 12-1617h | 10 | 996,532 | 61,373 | |
| Capital Outlay | 12-1,118 | 10 | 150,000 | | |
| Fire Reserve | 12-110b | 11 | 431,816 | 345,721 | |
| Employee Benefits | 12-16,102 | 11 | 300,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 12 | 1,170,000 | | |
| Bluffs RHID | | 12 | 271,163 | | |
| Drug & Alcohol | | 13 | 102,054 | | |
| Special Law Enforcement | | | 900,000 | | |
| Federal Equitable Sharing | | | 260,000 | | |
| US Treasury Forfeiture | | | | | |
| Law Training/DARE | | 15 | 15,000 | | |
| CDBG Revolving Loan | | 15 | 150,000 | | |
| Disaster Insurance Trust | | 16 | | | |
| Land Bank | | 16 | 200,000 | | |
| Water Capital Improvement | | 17 | 1,000,000 | | |
| Wastewater Capital Improvement | | | 1,000,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Water Utility | | 18 | 11,560,331 | | |
| Wastewater Utility | | 19 | 9,010,757 | | |
| Storm Water Utility | | 20 | 2,060,062 | | |
| Solid Waste Utility | | 21 | 1,752,129 | | |
| Non-Budgeted Funds-A | | 22 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | xxxxxx | 65,633,328 | 8,311,992 | |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 1A | | | |
| Neighborhood Revitalization Rebate | | 7 | | | Nov 1, 2018 Total Assessed Valuation |

Tax Lid Limit (from Computation Tab) 2,103,627,058
 Does the City need to hold an election? NO

Assisted by: _____

 Address: _____

 Email: _____
 Attest: _____, 2018

 County Clerk

Timothy D. Brown
Phyllis A. Fitzgerald
Mark

 Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

2019

The governing body of
City of Junction City

will meet on August 7, 2018 at 7:00 p.m. 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 Clerk's Office, 700 N. Jefferson St., Junction City, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget Year for 2019 | | |
|--------------------------------------|----------------------------|-------------------|--------------------------------|-------------------|-----------------------------------|-------------------------------|---------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate * |
| General | 18,028,663 | 19.318 | 21,163,914 | 17.148 | 22,145,647 | 4,348,684 | 25.163 |
| Debt Service | 11,578,827 | 21.742 | 11,926,087 | 23.651 | 11,357,837 | 2,837,299 | 16.417 |
| Library | 785,000 | 4.089 | 785,000 | 4.299 | 800,000 | 718,915 | 4.160 |
| Economic Development | 555,525 | 0.987 | 1,012,137 | 0.999 | 996,532 | 61,373 | 0.355 |
| Capital Outlay | 367,519 | | 150,000 | | 150,000 | | |
| Fire Reserve | 537,011 | 1.930 | 473,840 | 1.998 | 431,816 | 345,721 | 2.000 |
| Employee Benefits | 1,919 | | 300,000 | | 300,000 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 574,541 | | 670,000 | | 1,170,000 | | |
| Bluffs RHID | 272,234 | | 275,000 | | 271,163 | | |
| Drug & Alcohol | 95,179 | | 99,320 | | 102,054 | | |
| Special Law Enforcement | 1,278,297 | | 921,904 | | 900,000 | | |
| Federal Equitable Sharing | 129,619 | | 260,000 | | 260,000 | | |
| US Treasury Forfeiture | | | | | | | |
| Law Training/DARE | 11,213 | | 18,000 | | 15,000 | | |
| CDBG Revolving Loan | 381,330 | | 307,153 | | 150,000 | | |
| Disaster Insurance Trust | | | 500,000 | | | | |
| Land Bank | 12,767 | | 200,000 | | 200,000 | | |
| Water Capital Improvement | 3,336,735 | | 5,000,000 | | 1,000,000 | | |
| Wastewater Capital Improvement | 4,709,615 | | 1,000,000 | | 1,000,000 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Water Utility | 3,864,231 | | 4,456,910 | | 11,560,331 | | |
| Wastewater Utility | 4,600,480 | | 5,789,996 | | 9,010,757 | | |
| Storm Water Utility | 502,908 | | 620,688 | | 2,060,062 | | |
| Solid Waste Utility | 1,463,672 | | 1,514,234 | | 1,752,129 | | |
| Non-Budgeted Funds-A | 868,896 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 53,956,183 | 48.066 | 57,444,183 | 48.095 | 65,633,328 | 8,311,992 | 48.095 |
| Less: Transfers | 0 | | 2,080,000 | | 2,080,000 | | |
| Net Expenditure | 53,956,183 | | 55,364,183 | | 63,553,328 | | |
| Total Tax Levied | 8,597,078 | | 8,450,022 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 178,730,620 | | 175,690,805 | | 172,821,796 | | |
| Outstanding Indebtedness, January 1, | 2016 | | 2017 | | 2018 | | |
| G.O. Bonds | 99,877,767 | | 99,393,940 | | 90,786,965 | | |
| Revenue Bonds | 35,642,523 | | 34,692,333 | | 32,131,897 | | |
| Other | 8,652,217 | | 11,272,993 | | 9,075,512 | | |
| Lease Purchase Principal | 5,583,237 | | 3,333,635 | | 2,751,530 | | |
| Total | 149,755,744 | | 148,692,901 | | 134,745,904 | | |

*Tax rates are expressed in mills

Lindsay Miller
City Official Title: Finance Director

City of Junction City

2019

Computation to Determine Limit for 2019

| | Amount of Levy |
|---|------------------------|
| 1. Total tax levy amount in 2018 budget | + \$ <u>8,450,022</u> |
| 2. Library levy in 2018 budget | - \$ <u>755,303</u> |
| Other tax entity levy in 2018 budget | - \$ <u> </u> |
| 3. Net tax levy | \$ <u>7,694,719</u> |

2019 Budget Percentage Adjustments

| | | |
|---|---------------------------|-------------------------|
| 4. New improvements for 2018 : | + <u>580,623</u> | |
| 5. Increase in personal property for 2018 : | | |
| 5a. Personal property 2018 | + <u>2,639,054</u> | |
| 5b. Personal property 2017 | - <u>2,769,943</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2018 : | | |
| 6a. Real estate | + <u>160,827,260</u> | |
| 6b. State assessed | + <u>9,355,482</u> | |
| 6c. New improvements | + <u>580,623</u> | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + <u>170,763,365</u> | |
| 7. Valuation of property that has changed in use during 2018 : | + <u>845,624</u> | |
| 8. Expiration of property tax abatements | + <u>0</u> | |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + <u> </u> | |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | | <u>172,189,612</u> |
| 11. Total estimated valuation July 1, 2018 | <u>172,821,796</u> | |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | | <u>272.3726</u> |
| 13. Percentage adjustment increase (12 times 3) | + \$ <u>2,095,830,769</u> | |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) | | <u>1.32%</u> |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | \$ <u>101,570</u> | |
| 16. Total Percentage Adjustments | | <u>\$ 2,095,932,339</u> |

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

| Budgeted Fund for 2018 | Ad Valorem Levy Tax Year 2017 | Allocation for Year 2019 | | | | |
|---------------------------|----------------------------------|--------------------------|-------|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 3,012,802 | 277,058 | 1,900 | 1,596 | 0 | 0 |
| Debt Service | 4,155,268 | 382,117 | 2,620 | 2,202 | 0 | 0 |
| Library | 755,303 | 69,457 | 476 | 400 | 0 | 0 |
| Economic Development | 175,546 | 16,143 | 111 | 93 | 0 | 0 |
| Capital Outlay | | | | | | |
| Fire Reserve | 351,103 | 32,287 | 221 | 186 | 0 | 0 |
| Employee Benefits | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 8,450,022 | 777,062 | 5,328 | 4,477 | 0 | 0 |

County Treas Motor Vehicle Estimate 777,062
 County Treas Recreational Vehicle Estimate 5,328
 County Treas 16/20M Vehicle Estimate 4,477
 County Treas Commercial Vehicle Tax Estimate 0
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09196
 Recreational Vehicle Factor 0.00063
 16/20M Vehicle Factor 0.00053
 Commercial Vehicle Factor 0.00000
 Watercraft Factor 0.00000

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2018 | Date Due | | Amount Due 2018 | | Amount Due 2019 | |
|----------------------------|---------------|--------------------|-----------------|---------------|--|-----------|-----------|------------------|-------------------|------------------|------------------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series DP* | 5/15/2007 | 9/1/2027 | 4.59 | 24,225,000 | 246,703 | 3/1 - 9/1 | 9/1 | 12,336 | 21,268 | 11,272 | 21,268 |
| Series DQ* | 5/15/2008 | 9/1/2018 | 4.25 | 1,320,000 | 62,419 | 3/1 - 9/1 | 9/1 | 2,653 | 62,419 | 0 | 0 |
| Series DR | 5/15/2008 | 9/1/2018 | 5.50 | 10,265,000 | 470,000 | 3/1 - 9/1 | 9/1 | 25,850 | 470,000 | 0 | 0 |
| Series DS | 9/15/2008 | 9/15/2028 | 4.13 | 382,000 | 247,385 | 9/1 | 9/1 | 10,205 | 18,216 | 9,454 | 18,967 |
| Series DT | 10/27/2009 | 9/1/2024 | 5.25 | 1,995,000 | 1,123,242 | 3/1 - 9/1 | 3/1 - 9/1 | 57,201 | 136,624 | 49,934 | 143,890 |
| Series DU | 5/15/2009 | 9/1/2019 | 4.13 | 34,280,000 | 3,195,000 | 3/1 - 9/1 | 9/1 | 131,875 | 1,565,000 | 69,275 | 1,630,000 |
| Series DW | 5/1/2010 | 9/1/2031 | 4.13 | 33,220,000 | 25,090,000 | 3/1 - 9/1 | 9/1 | 1,032,994 | 1,425,000 | 988,463 | 1,475,000 |
| Series DX | 5/1/2010 | 9/1/2031 | 4.13 | 5,690,000 | 4,520,000 | 3/1 - 9/1 | 9/1 | 264,388 | 225,000 | 253,700 | 235,000 |
| Series 2011 A | 7/25/2011 | 9/1/2034 | 4.92 | 3,835,000 | 3,610,000 | 3/1 - 9/1 | 9/1 | 178,500 | 710,000 | 143,000 | 400,000 |
| Series 2011 B | 7/25/2011 | 9/1/2039 | 5.50 | 825,000 | 825,000 | 3/1 - 9/1 | 9/1 | 45,375 | 0 | 45,375 | 0 |
| Series 2011 C | 7/25/2011 | 9/1/2026 | 5.38 | 410,000 | 410,000 | 3/1 - 9/1 | 9/1 | 22,825 | 0 | 22,825 | 0 |
| Series 2013 A | 7/3/2013 | 9/1/2024 | 2.75 | 8,050,000 | 5,115,000 | 3/1 - 9/1 | 9/1 | 116,013 | 765,000 | 100,713 | 780,000 |
| Series 2015 A | 8/25/2015 | 9/1/2025 | 3.00 | 3,815,000 | 3,130,000 | 3/1 - 9/1 | 9/1 | 88,150 | 355,000 | 77,500 | 365,000 |
| Series 2016A* | 9/1/2017 | 9/1/2029 | 3.67 | 35,407,216 | 35,407,216 | 9/1 | 9/1 | 1,414,593 | 1,101,656 | 1,359,511 | 1,217,357 |
| Series 2016B | 9/1/2017 | 12/31/2028 | 2.49 | 7,460,000 | 7,335,000 | 9/1 | 9/1 | 172,425 | 130,000 | 169,825 | 630,000 |
| Total G.O. Bonds | | | | | 90,786,965 | | | 3,575,383 | 6,985,183 | 3,300,847 | 6,916,482 |
| Revenue Bonds: | | | | | | | | | | | |
| KDHE 1534 WW | 3/1/2002 | 3/1/2022 | 3.52 | 3,849,275 | 769,671 | 3/1 - 9/1 | 3/1 - 9/1 | 23,690 | 182,467 | 17,670 | 188,946 |
| KDHE 1694 WW | 3/1/2007 | 9/1/2026 | 2.71 | 6,002,166 | 3,118,268 | 3/1 - 9/1 | 3/1 - 9/1 | 74,814 | 310,357 | 67,127 | 318,824 |
| KDHE 1973 WW | 9/29/2015 | 9/1/2028 | 2.27 | 10,953,909 | 10,953,909 | 3/1 - 9/1 | 3/1 - 9/1 | 221,870 | 443,872 | 212,853 | 454,005 |
| KDHE 2084 Water | 8/1/2002 | 8/1/2022 | 4.45 | 744,293 | 213,745 | 2/1 - 8/1 | 2/1 - 8/1 | 8,318 | 43,909 | 6,498 | 45,885 |
| KDHE 2494 Water | 2/1/2011 | 8/1/2030 | 3.82 | 405,500 | 185,729 | 2/1 - 8/1 | 2/1 - 8/1 | 6,348 | 11,272 | 5,953 | 11,706 |
| KDHE 2893 Water | 12/4/2015 | 8/1/2037 | 2.22 | 13,201,913 | 13,201,913 | 2/1 - 8/1 | 2/1 - 8/1 | 245,020 | 2,940,421 | 235,012 | 544,102 |
| Series DP Split Wtr/WW | 5/15/2007 | 9/1/2027 | 4.59 | See Above | 43,297 | 3/1 - 9/1 | 9/1 | 2,165 | 3,733 | 1,979 | 3,733 |
| Series DQ Split Wtr/WW | 5/15/2008 | 9/1/2018 | 4.25 | See Above | 92,581 | 3/1 - 9/1 | 9/1 | 3,935 | 92,581 | 0 | 0 |
| Series 2016A Split Wtr/WW | 9/1/2017 | 9/1/2029 | 2.05 | 3,552,784 | 3,552,784 | 9/1 | 9/1 | 148,076 | 193,344 | 138,408 | 292,643 |
| Total Revenue Bonds | | | | | 32,131,897 | | | 734,235 | 4,221,956 | 685,501 | 1,859,845 |
| Other: | | | | | | | | | | | |
| KDOT 67 | 10/1/2007 | 8/1/2027 | 3.92 | 5,156,981 | 3,059,107 | 2/1 - 8/1 | 8/1 | 112,269 | 256,030 | 102,873 | 266,067 |
| KDOT 72 | 1/15/2008 | 8/1/2027 | 3.77 | 4,928,394 | 2,834,654 | 2/1 - 8/1 | 8/1 | 99,496 | 239,791 | 91,080 | 248,807 |
| KDOT 103 | 8/1/2011 | 8/1/2029 | 3.50 | 148,117 | 74,055 | 2/1 - 8/1 | 8/1 | 2,599 | 5,063 | 2,422 | 5,253 |
| KDOT 107 | 8/1/2011 | 8/1/2029 | 3.51 | 478,846 | 333,208 | 2/1 - 8/1 | 8/1 | 11,696 | 22,618 | 10,902 | 23,468 |
| KDOT 109 | 1/24/2011 | 8/1/2028 | 4.36 | 3,740,843 | 2,479,193 | 2/1 - 8/1 | 8/1 | 101,895 | 180,460 | 94,478 | 188,328 |
| KDOT 121 | 8/1/2011 | 8/1/2029 | 3.40 | 424,734 | 295,295 | 2/1 - 8/1 | 8/1 | 10,040 | 20,058 | 9,358 | 20,791 |
| Total Other | | | | | 9,075,512 | | | 337,995 | 724,020 | 311,112 | 752,714 |
| Total Indebtedness | | | | | 131,994,374 | | | 4,647,613 | 11,931,159 | 4,297,459 | 9,529,041 |

2019 Neighborhood Revitalization Rebate

| Budgeted Funds for 2019 | 2018 Ad Valorem before Rebate** | 2018 Mil Rate before Rebate | Estimate 2019 NR Rebate |
|-------------------------|---------------------------------|-----------------------------|-------------------------|
| General | 3,012,802 | 17.433 | 40,155 |
| Debt Service | 4,155,268 | 24.044 | 55,383 |
| Library | 755,303 | 4.370 | 10,067 |
| Economic Development | 175,546 | 1.016 | 2,340 |
| Capital Outlay | 0 | | 0 |
| Fire Reserve | 351,103 | 2.032 | 4,680 |
| Employee Benefits | 0 | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 8,450,022 | 48.894 | 112,625 |

2018 July 1 Valuation: 172,821,796

Valuation Factor: 172,821.796

Neighborhood Revitalization Subj to Rebate: 2,303,417

Neighborhood Revitalization factor: 2,303.417

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

City of Junction City

2019

| Adopted Budget General Fund - Detail Page 1 | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| INFORMATION TECHNOLOGY | | | |
| Salaries | 25,094 | 25,600 | 40,325 |
| Commodities | 33,115 | 43,100 | 41,900 |
| Contractual | 106,727 | 113,936 | 150,167 |
| Total | 166,936 | 182,636 | 232,392 |
| ADMINISTRATION | | | |
| Salaries | 219,130 | 223,641 | 225,800 |
| Commodities | 24,938 | 16,400 | 14,000 |
| Contractual | 512,778 | 716,555 | 439,464 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Total | 756,847 | 961,596 | 684,264 |
| BUILDING MAINTENANCE | | | |
| Salaries | 110,323 | 117,454 | 118,908 |
| Commodities | 12,173 | 19,046 | 19,250 |
| Contractual | 42,760 | 45,064 | 59,554 |
| Capital Outlay | 150 | 20,000 | 20,000 |
| Total | 165,406 | 201,564 | 217,712 |
| PARKS | | | |
| Salaries | 390,021 | 411,058 | 429,746 |
| Commodities | 56,492 | 76,870 | 69,050 |
| Contractual | 192,145 | 222,935 | 277,510 |
| Capital Outlay | 6,379 | 40,000 | 77,465 |
| Total | 645,036 | 750,863 | 853,772 |
| SWIMMING POOL | | | |
| Salaries | 106,056 | 133,538 | 131,954 |
| Commodities | 30,548 | 43,850 | 62,350 |
| Contractual | 32,753 | 23,508 | 24,788 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 169,357 | 200,896 | 219,092 |
| ROLLING MEADOWS GOLF | | | |
| Salaries | 256,601 | 265,336 | 278,831 |
| Commodities | 141,355 | 126,325 | 133,125 |
| Contractual | 120,620 | 113,910 | 163,298 |
| Capital Outlay | 27,300 | 134,703 | 36,225 |
| Total | 545,876 | 640,274 | 611,479 |
| RECREATION 12TH STREET CENTER | | | |
| Salaries | 105,604 | 139,265 | 140,419 |
| Commodities | 7,944 | 15,250 | 12,250 |
| Contractual | 90,432 | 71,231 | 80,509 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 203,979 | 225,746 | 233,178 |
| SPIN CITY | | | |
| Salaries | 132,051 | 122,198 | 121,220 |
| Commodities | 30,669 | 46,400 | 43,250 |
| Contractual | 60,289 | 50,799 | 73,022 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 223,009 | 219,397 | 237,492 |
| Page 1 - Total | 2,876,446 | 3,382,972 | 3,289,380 |

City of Junction City

2019

| Adopted Budget General Fund - Detail Page 2 | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| AIRPORT | | | |
| Salaries | 0 | 0 | 0 |
| Commodities | 920 | 2,100 | 2,100 |
| Contractual | 41,668 | 48,700 | 72,700 |
| Capital Outlay | 21,732 | 11,156 | 0 |
| Total | 64,320 | 61,956 | 74,800 |
| PLANNING & ZONING | | | |
| Salaries | 0 | 0 | 0 |
| Commodities | 784 | 2,150 | 0 |
| Contractual | 5,320 | 13,536 | 30,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 6,105 | 15,686 | 30,000 |
| STREET | | | |
| Salaries | 410,840 | 531,158 | 557,354 |
| Commodities | 248,520 | 471,346 | 471,890 |
| Contractual | 1,722,940 | 1,826,370 | 1,978,200 |
| Capital Outlay | 77,805 | 334,659 | 487,290 |
| Total | 2,460,105 | 3,163,533 | 3,494,734 |
| ENGINEERING | | | |
| Salaries | 15,409 | 14,686 | 14,845 |
| Commodities | 1,327 | 6,200 | 6,200 |
| Contractual | 54,557 | 22,209 | 44,558 |
| Capital Outlay | 1,292 | 1,311 | 0 |
| Total | 72,584 | 44,406 | 65,603 |
| BUILDING & CODES | | | |
| Salaries | 286,380 | 301,735 | 305,781 |
| Commodities | 8,670 | 20,713 | 24,250 |
| Contractual | 51,079 | 168,994 | 130,890 |
| Capital Outlay | 1,292 | 21,312 | 0 |
| Total | 347,421 | 512,754 | 460,921 |
| FIRE DEPARTMENT | | | |
| Salaries | 2,555,210 | 2,609,892 | 2,565,281 |
| Commodities | 87,419 | 92,000 | 94,900 |
| Contractual | 77,549 | 94,175 | 111,246 |
| Capital Outlay | 1,835 | 50,000 | 15,500 |
| Total | 2,722,014 | 2,846,067 | 2,786,927 |
| AMBULANCE | | | |
| Salaries | 1,814,504 | 1,978,907 | 2,228,501 |
| Commodities | 158,085 | 173,500 | 179,400 |
| Contractual | 920,752 | 946,675 | 1,014,746 |
| Capital Outlay | 102,264 | 456,518 | 444,518 |
| Total | 2,995,605 | 3,555,600 | 3,867,165 |
| LAW ENFORCEMENT | | | |
| Salaries | 4,439,470 | 4,886,291 | 5,019,719 |
| Commodities | 548,382 | 612,500 | 622,331 |
| Contractual | 294,215 | 464,459 | 448,772 |
| Capital Outlay | 139,052 | 25,000 | 126,559 |
| Total | 5,421,119 | 5,988,250 | 6,217,382 |
| LEGAL DEPARTMENT | | | |
| Salaries | 101,251 | 152,309 | 214,517 |
| Commodities | 6,561 | 6,300 | 13,500 |
| Contractual | 1,348 | 4,373 | 155,950 |
| Capital Outlay | 0 | 0 | 5,000 |
| Total | 109,160 | 162,982 | 388,967 |
| MUNICIPAL COURT | | | |
| Salaries | 237,408 | 225,400 | 235,487 |
| Commodities | 6,077 | 6,600 | 5,200 |
| Contractual | 119,597 | 133,708 | 132,735 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 363,082 | 365,708 | 373,422 |
| OPERA HOUSE | | | |
| Salaries | 4,220 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Contractual | 196,913 | 174,000 | 172,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 201,132 | 174,000 | 172,000 |
| OTHER SERVICES | | | |
| Cemetery | 50,000 | 45,000 | 50,000 |
| Animal Shelter | 149,569 | 150,000 | 169,346 |
| Military Affairs | 40,000 | 45,000 | 55,000 |
| Total | 239,569 | 240,000 | 274,346 |
| Page 2 -Total | 15,002,217 | 17,130,942 | 18,206,267 |
| Page 1 -Total | 2,876,446 | 3,382,972 | 3,289,380 |
| Grand Total | 17,878,663 | 20,513,914 | 21,495,647 |

(Note: Should agree with general sub-totals.) 17,878,663 20,513,914 21,495,647

City of Junction City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,613,477 | 2,280,431 | 1,476,615 |
| Receipts: | | | |
| Ad Valorem Tax | 3,726,492 | 4,155,268 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 255,084 | 50,000 | 50,000 |
| Motor Vehicle Tax | 358,077 | 344,040 | 382,117 |
| Recreational Vehicle Tax | 2,510 | 2,479 | 2,620 |
| 16/20M Vehicle Tax | 1,925 | 1,808 | 2,202 |
| Commercial Vehicle Tax | 7,889 | 0 | 0 |
| Watercraft Tax | 1,515 | 0 | 0 |
| Sales Tax | 3,620,148 | 3,500,000 | 3,500,000 |
| Bond Proceeds | 31,510 | 10,000 | 18,000 |
| Rent | 11,483 | 0 | 0 |
| Special Assessments | 2,368,092 | 2,225,000 | 2,225,000 |
| Transfer In Other Funds (SW,SH,WTR,WV) | 800,000 | 800,000 | 800,000 |
| Intergovernmental (Geary County/CVB) | 150,000 | 150,000 | 150,000 |
| Interest on Idle Funds | 1,646 | 0 | 0 |
| Neighborhood Revitalization Rebate | (108,550) | -141,324 | -55,383 |
| Miscellaneous | 17,961 | 25,000 | 25,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 11,245,781 | 11,122,271 | 7,099,556 |
| Resources Available: | 13,859,258 | 13,402,702 | 8,576,171 |
| Expenditures: | | | |
| GO Bonds | 10,201,080 | 10,560,565 | 10,217,329 |
| Lease/Purchase Land/Bldg | 101,363 | 101,363 | 50,682 |
| KDOT Revolving Loans | 1,251,493 | 1,238,159 | 1,063,826 |
| Service Fees | 24,891 | 26,000 | 26,000 |
| Refinance Bonds | 0 | 0 | 0 |
| Cost of Issuance | 0 | 0 | 0 |
| Budgeted Reserve | 0 | 0 | 0 |
| Cash Basis Reserve (2019 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 11,578,827 | 11,926,087 | 11,357,837 |
| Unencumbered Cash Balance Dec 31 | 2,280,431 | 1,476,615 | XXXXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 12,712,100 | 12,251,087 | 11,357,837 |
| Non-Appropriated Balance | | | |
| | | | 11,357,837 |
| | | | Tax Required |
| | | | 2,781,666 |
| Delinquent Comp Rate: 2.0% | | | 55,633 |
| Amount of 2018 Ad Valorem Tax | | | 2,837,299 |

| Adopted Budget Library | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 9,607 | 18,269 | 32,415 |
| Receipts: | | | |
| Ad Valorem Tax | 700,838 | 755,303 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 41,315 | 2,500 | 2,500 |
| Motor Vehicle Tax | 69,282 | 64,740 | 69,457 |
| Recreational Vehicle Tax | 486 | 466 | 476 |
| 16/20M Vehicle Tax | 327 | 340 | 400 |
| Commercial Vehicle Tax | 1,534 | 0 | 0 |
| Watercraft Tax | 295 | 0 | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (20,415) | -24,203 | -10,067 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 793,662 | 799,146 | 62,766 |
| Resources Available: | 803,269 | 817,415 | 95,181 |
| Expenditures: | | | |
| Tax Distribution | 785,000 | 785,000 | 800,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 785,000 | 785,000 | 800,000 |
| Unencumbered Cash Balance Dec 31 | 18,269 | 32,415 | XXXXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 785,000 | 785,000 | 800,000 |
| Non-Appropriated Balance | | | |
| | | | 800,000 |
| | | | Tax Required |
| | | | 704,819 |
| Delinquent Comp Rate: 2.0% | | | 14,096 |
| Amount of 2018 Ad Valorem Tax | | | 718,915 |

CPA Summary

City of Junction City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------|------------------------------------|----------------------|
| Economic Development | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 745,548 | 830,771 | 457,595 |
| Receipts: | | | |
| Ad Valorem Tax | 169,168 | 175,546 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 12,026 | 0 | 0 |
| Motor Vehicle Tax | 16,702 | 15,624 | 16,143 |
| Recreational Vehicle Tax | 117 | 113 | 111 |
| 16/20M Vehicle Tax | 103 | 82 | 93 |
| Commercial Vehicle Tax | 366 | 0 | 0 |
| Watercraft Tax | 70 | 0 | 0 |
| Rent | 440,000 | 450,440 | 461,760 |
| Interest on Idle Funds | 7,123 | 3,000 | 3,000 |
| Neighborhood Revitalization Rebate | -4,928 | -5,844 | -2,340 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 640,747 | 638,961 | 478,767 |
| Resources Available: | 1,386,295 | 1,469,732 | 936,362 |
| Expenditures: | | | |
| Commodities | 0 | 10,000 | 10,000 |
| Contract Services | 183,237 | 206,418 | 190,813 |
| Development Incentives | 0 | 440,000 | 440,000 |
| Debt | 372,288 | 355,719 | 355,719 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 555,525 | 1,012,137 | 996,532 |
| Unencumbered Cash Balance Dec 31 | 830,771 | 457,595 | XXXXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 1,025,718 | 1,012,137 | 996,532 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 996,532 |
| | | Tax Required | 60,170 |
| Delinquent Comp Rate: | 2.0% | | 1,203 |
| Amount of 2018 Ad Valorem Tax | | | 61,373 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|-----------------|------------------------------------|----------------------|
| Capital Outlay | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 567,992 | 357,304 | 357,304 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 1,860 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | |
| Recreational Vehicle Tax | 0 | 0 | |
| 16/20M Vehicle Tax | 0 | 0 | |
| Commercial Vehicle Tax | 0 | 0 | |
| Watercraft Tax | 0 | 0 | |
| Transfer In From General Fund | 150,000 | 150,000 | 150,000 |
| Economic Dev Incentive | 0 | 0 | 0 |
| Interest on Idle Funds | 4,971 | 0 | 0 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 156,831 | 150,000 | 150,000 |
| Resources Available: | 724,823 | 507,304 | 507,304 |
| Expenditures: | | | |
| Contract Services | 353,202 | 150,000 | 150,000 |
| Commodities | 0 | 0 | 0 |
| Capital | 14,317 | 0 | 0 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 367,519 | 150,000 | 150,000 |
| Unencumbered Cash Balance Dec 31 | 357,304 | 357,304 | XXXXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 400,000 | 150,000 | 150,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 150,000 |
| | | Tax Required | 0 |
| Delinquent Comp Rate: | 2.0% | | 0 |
| Amount of 2018 Ad Valorem Tax | | | 0 |

CPA Summary

City of Junction City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Fire Reserve | | | |
| Unencumbered Cash Balance Jan 1 | 324,949 | 165,815 | 63,835 |
| Receipts: | | | |
| Ad Valorem Tax | 334,736 | 351,103 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 15,844 | 0 | 0 |
| Motor Vehicle Tax | 32,818 | 30,907 | 32,287 |
| Recreational Vehicle Tax | 230 | 223 | 221 |
| 16/20M Vehicle Tax | 126 | 162 | 186 |
| Commercial Vehicle Tax | 731 | 0 | 0 |
| Watercraft Tax | 140 | 0 | 0 |
| Donations | 300 | 0 | 0 |
| Sale of Assets | 0 | 0 | 0 |
| Interest on Idle Funds | 2,700 | 1,025 | 1,025 |
| Neighborhood Revitalization Rebate | -9,751 | -11,560 | -4,680 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 377,877 | 371,860 | 29,039 |
| Resources Available: | 702,826 | 537,675 | 92,874 |
| Expenditures: | | | |
| Commodities | 8,920 | 10,000 | 10,000 |
| Contract Services | 0 | 0 | 0 |
| Capital | 516,263 | 453,871 | 419,549 |
| Debt | 11,828 | 9,969 | 2,267 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 537,011 | 473,840 | 431,816 |
| Unencumbered Cash Balance Dec 31 | 165,815 | 63,835 | xxxxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount: | 589,840 | 473,840 | 431,816 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 431,816 |
| | | Tax Required | 338,942 |
| Delinquent Comp Rate: | 2.0% | | 6,779 |
| | Amount of 2018 Ad Valorem Tax | | 345,721 |

| Adopted Budget | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Employee Benefits | | | |
| Unencumbered Cash Balance Jan 1 | 72,380 | 446,224 | 526,474 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,687 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | |
| Recreational Vehicle Tax | 0 | 0 | |
| 16/20M Vehicle Tax | 0 | 0 | |
| Commercial Vehicle Tax | 0 | 0 | |
| Watercraft Tax | 0 | 0 | |
| Retiree Benefit Fees | 161,664 | 130,000 | |
| Health Insurance Fees | 212,413 | 250,000 | 250,000 |
| Interest on Idle Funds | 0 | 250 | 250 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 375,764 | 380,250 | 250,250 |
| Resources Available: | 448,144 | 826,474 | 776,724 |
| Expenditures: | | | |
| Retiree Benefits | 0 | 300,000 | 300,000 |
| Personnel Benefits | 1,919 | | |
| Contract Services | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,919 | 300,000 | 300,000 |
| Unencumbered Cash Balance Dec 31 | 446,224 | 526,474 | xxxxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount: | 135,000 | 300,000 | 300,000 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 300,000 |
| | | Tax Required | 0 |
| Delinquent Comp Rate: | 2.0% | | 0 |
| | Amount of 2018 Ad Valorem Tax | | 0 |

CPA Summary

City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 459,262 | 539,680 | 527,350 |
| Receipts: | | | |
| State of Kansas Gas Tax | | 653,170 | 655,560 |
| County Transfers Gas | 650,436 | 0 | 0 |
| Grant Proceeds | | | |
| Interest on Idle Funds | 4,522 | 4,500 | 6,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 654,959 | 657,670 | 661,560 |
| Resources Available: | 1,114,221 | 1,197,350 | 1,188,910 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 50,541 | 370,000 | 870,000 |
| Capital | 224,000 | 0 | 0 |
| Transfer to Debt Service | 300,000 | 300,000 | 300,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 574,541 | 670,000 | 1,170,000 |
| Unencumbered Cash Balance Dec 31 | 539,680 | 527,350 | 18,910 |
| 2017/2018/2019 Budget Authority Amount: | 1,300,000 | 670,000 | 1,170,000 |

Adopted Budget

| Bluffs RHID | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 180,426 | 370,805 | 495,805 |
| Receipts: | | | |
| Tax Increment Revenue | 462,612 | 400,000 | 400,000 |
| Interest on Idle Funds | 1 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 462,613 | 400,000 | 400,000 |
| Resources Available: | 643,039 | 770,805 | 895,805 |
| Expenditures: | | | |
| Debt | 272,234 | 275,000 | 271,163 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 272,234 | 275,000 | 271,163 |
| Unencumbered Cash Balance Dec 31 | 370,805 | 495,805 | 624,642 |
| 2017/2018/2019 Budget Authority Amount: | 440,000 | 275,000 | 271,163 |

CPA Summary

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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| Drug & Alcohol | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 83,126 | 47,841 | 10,552 |
| Receipts: | | | |
| Liquor Tax | 59,317 | 62,031 | 59,321 |
| Interest on Idle Funds | 577 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 59,894 | 62,031 | 59,321 |
| Resources Available: | 143,020 | 109,872 | 69,873 |
| Expenditures: | | | |
| Personnel | 78,296 | 74,320 | 77,054 |
| Commodities | 0 | 0 | 0 |
| Contract Services | 16,883 | 25,000 | 25,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 95,179 | 99,320 | 102,054 |
| Unencumbered Cash Balance Dec 31 | 47,841 | 10,552 | -32,181 |
| 2017/2018/2019 Budget Authority Amount: | 92,250 | 99,320 | 102,054 |

See Tab A

See Tab E

Adopted Budget

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------|-------------------|-----------------|
| Special Law Enforcement | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 1,026,713 | 654,097 | 232,193 |
| Receipts: | | | |
| Forfeiture Funds | 898,481 | 500,000 | 500,000 |
| Interest on Idle Funds | 7,200 | 0 | 3,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 905,681 | 500,000 | 503,000 |
| Resources Available: | 1,932,394 | 1,154,097 | 735,193 |
| Expenditures: | | | |
| Personnel | 20,763 | 21,904 | 0 |
| Commodities | 1,253,661 | 300,000 | 300,000 |
| Contract Services | 2,950 | 100,000 | 100,000 |
| Capital | 923 | 500,000 | 500,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,278,297 | 921,904 | 900,000 |
| Unencumbered Cash Balance Dec 31 | 654,097 | 232,193 | -164,807 |
| 2017/2018/2019 Budget Authority Amount: | 1,421,250 | 900,000 | 900,000 |

See Tab C

See Tab E

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| CPA Summary |
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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Federal Equitable Sharing | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 237,804 | 109,999 | 49,999 |
| Receipts: | | | |
| Forfeiture Funds | | 200,000 | 0 |
| Interest on Idle Funds | 1,815 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,815 | 200,000 | 0 |
| Resources Available: | 239,619 | 309,999 | 49,999 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 129,619 | 260,000 | 260,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 129,619 | 260,000 | 260,000 |
| Unencumbered Cash Balance Dec 31 | 109,999 | 49,999 | -210,001 |
| 2017/2018/2019 Budget Authority Amount: | 260,000 | 260,000 | 260,000 |

See Tab E

Adopted Budget

| Adopted Budget US Treasury Forfeiture | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,669 | 1,669 | 51,669 |
| Receipts: | | | |
| Forfeiture Funds | | 50,000 | 50,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 0 | 50,000 | 50,000 |
| Resources Available: | 1,669 | 51,669 | 101,669 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 1,669 | 51,669 | 101,669 |
| 2017/2018/2019 Budget Authority Amount: | 30,000 | 70,000 | 0 |

CPA Summary

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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Law Training/DARE | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 7,432 | 5,907 | 2,907 |
| Receipts: | | | |
| Court Fees | 9,603 | 15,000 | 15,000 |
| Donations | | | |
| Interest on Idle Funds | 85 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 9,688 | 15,000 | 15,000 |
| Resources Available: | 17,120 | 20,907 | 17,907 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 11,213 | 18,000 | 15,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 11,213 | 18,000 | 15,000 |
| Unencumbered Cash Balance Dec 31 | 5,907 | 2,907 | 2,907 |
| 2017/2018/2019 Budget Authority Amount: | 19,000 | 18,000 | 15,000 |

Adopted Budget

| Adopted Budget CDBG Revolving Loan | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 304,531 | 73,016 | -134,137 |
| Receipts: | | | |
| Loan Receipts | 149,282 | 100,000 | 100,000 |
| Interest on Idle Funds | 533 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 149,815 | 100,000 | 100,000 |
| Resources Available: | 454,346 | 173,016 | -34,137 |
| Expenditures: | | | |
| Contract Services | 381,330 | 307,153 | 150,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 381,330 | 307,153 | 150,000 |
| Unencumbered Cash Balance Dec 31 | 73,016 | -134,137 | -184,137 |
| 2017/2018/2019 Budget Authority Amount: | 500,000 | 307,153 | 150,000 |

See Tab E

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| CPA Summary | <u>See Tab D</u> |
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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Disaster Insurance Trust | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | -632 | 80 | 80 |
| Receipts: | | | |
| Insurance Proceeds | 712 | 500,000 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 712 | 500,000 | 0 |
| Resources Available: | 80 | 500,080 | 80 |
| Expenditures: | | | |
| Insurance Proceeds Release | | 500,000 | 0 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 500,000 | 0 |
| Unencumbered Cash Balance Dec 31 | 80 | 80 | 80 |
| 2017/2018/2019 Budget Authority Amount: | 0 | 500,000 | 0 |

Adopted Budget

| Adopted Budget Land Bank | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 141,197 | 140,430 | 140,430 |
| Receipts: | | | |
| Sale of Assets | 12,000 | 200,000 | 200,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 12,000 | 200,000 | 200,000 |
| Resources Available: | 153,197 | 340,430 | 340,430 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 12,767 | 200,000 | 200,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 12,767 | 200,000 | 200,000 |
| Unencumbered Cash Balance Dec 31 | 140,430 | 140,430 | 140,430 |
| 2017/2018/2019 Budget Authority Amount: | 200,000 | 200,000 | 200,000 |

CPA Summary

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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------|-------------------|------------------|
| Water Capital Improvement | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | -1,329,936 | -1,556,356 | -1,556,356 |
| Receipts: | | | |
| Loan Proceeds | 3,110,316 | 5,000,000 | 1,000,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 3,110,316 | 5,000,000 | 1,000,000 |
| Resources Available: | 1,780,380 | 3,443,644 | -556,356 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 3,336,735 | 5,000,000 | 1,000,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 3,336,735 | 5,000,000 | 1,000,000 |
| Unencumbered Cash Balance Dec 31 | -1,556,356 | -1,556,356 | -1,556,356 |
| 2017/2018/2019 Budget Authority Amount: | 9,000,000 | 5,000,000 | 1,000,000 |

See Tab E

See Tab B

See Tab D

Adopted Budget

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------|-------------------|------------------|
| Wastewater Capital Improvement | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | -1,705,762 | -45,846 | 954,154 |
| Receipts: | | | |
| Loan Proceeds | 6,369,532 | 2,000,000 | 500,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 6,369,532 | 2,000,000 | 500,000 |
| Resources Available: | 4,663,770 | 1,954,154 | 1,454,154 |
| Expenditures: | | | |
| Commodities | | | |
| Contract Services | 4,709,615 | 1,000,000 | 1,000,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 4,709,615 | 1,000,000 | 1,000,000 |
| Unencumbered Cash Balance Dec 31 | -45,846 | 954,154 | 454,154 |
| 2017/2018/2019 Budget Authority Amount: | 9,000,000 | 0 | 1,000,000 |

See Tab C

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| CPA Summary | <u>See Tab B</u> |
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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,755,395 | 7,390,857 | 8,971,947 |
| Receipts: | | | |
| Water Fees | 5,445,419 | 5,991,000 | 5,991,000 |
| Lease Purchase Proceeds | | 25,000 | |
| Interest on Idle Funds | 54,274 | 22,000 | 23,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 5,499,693 | 6,038,000 | 6,014,000 |
| Resources Available: | 11,255,088 | 13,428,857 | 14,985,947 |
| Expenditures: | | | |
| Administration: | | | |
| Personnel | 293,864 | 328,202 | 330,579 |
| Commodities | 29,541 | 43,200 | 41,650 |
| Contract Services | 133,793 | 152,402 | 165,277 |
| Capital | 53,889 | 135,000 | 135,000 |
| Debt | 861,682 | 1,024,623 | 1,028,862 |
| Transfer to General Fund | 485,000 | 485,000 | 485,000 |
| Transfer to Debt Service | 100,000 | 100,000 | 100,000 |
| | | | |
| Distribution System Operations: | | | |
| Personnel | 225,126 | 300,817 | 271,455 |
| Commodities | 143,898 | 190,005 | 190,050 |
| Contract Services | 82,136 | 127,030 | 118,828 |
| Capital | 12,797 | 12,631 | 5,012,630 |
| | | | |
| Plant Operations: | | | |
| Commodities | 0 | 0 | 0 |
| Contract Services | 1,418,260 | 1,558,000 | 1,681,000 |
| Capital | 24,245 | 0 | 2,000,000 |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 3,864,231 | 4,456,910 | 11,560,331 |
| Unencumbered Cash Balance Dec 31 | 7,390,857 | 8,971,947 | 3,425,616 |
| 2017/2018/2019 Budget Authority Amount: | 4,862,866 | 4,456,910 | 11,560,331 |

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| CPA Summary |
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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Wastewater Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 3,295,637 | 4,537,353 | 4,877,357 |
| Receipts: | | | |
| Wastewater Utility Fees | 5,584,226 | 5,875,000 | 5,875,000 |
| Lease Purchase Proceeds | | 45,000 | 65,000 |
| Interest on Idle Funds | 37,986 | 25,000 | 25,000 |
| Miscellaneous | 219,984 | 185,000 | 185,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 5,842,196 | 6,130,000 | 6,150,000 |
| Resources Available: | 9,137,833 | 10,667,353 | 11,027,357 |
| Expenditures: | | | |
| Administration: | | | |
| Personnel | 257,288 | 295,558 | 293,185 |
| Commodities | 15,793 | 29,650 | 30,600 |
| Contract Services | 57,160 | 94,474 | 102,349 |
| Capital | 0 | 10,000 | 10,000 |
| Debt | 958,663 | 1,523,370 | 1,521,487 |
| Transfer to General Fund | 485,000 | 485,000 | 485,000 |
| Transfer to Debt Service | 100,000 | 100,000 | 100,000 |
| | | | |
| Distribution System Operations: | | | |
| Personnel | 223,772 | 300,817 | 271,404 |
| Commodities | 88,458 | 118,928 | 118,928 |
| Contract Services | 409,285 | 531,022 | 530,627 |
| Capital | 13,817 | 78,177 | 2,098,177 |
| | | | |
| Plant Operations: | | | |
| Commodities | 0 | 0 | 0 |
| Contract Services | 1,991,242 | 2,223,000 | 2,449,000 |
| Capital | 0 | 0 | 1,000,000 |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 4,600,480 | 5,789,996 | 9,010,757 |
| Unencumbered Cash Balance Dec 31 | 4,537,353 | 4,877,357 | 2,016,600 |
| 2017/2018/2019 Budget Authority Amount: | 5,320,035 | 5,790,995 | 9,010,757 |

CPA Summary

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City of Junction City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Storm Water Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 276,786 | 543,875 | 967,187 |
| Receipts: | | | |
| Storm Water Fees | 766,717 | 900,000 | 1,105,000 |
| Lease Purchase Proceeds | | 142,500 | |
| Interest on Idle Funds | 3,281 | 1,500 | 1,500 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 769,998 | 1,044,000 | 1,106,500 |
| Resources Available: | 1,046,784 | 1,587,875 | 2,073,687 |
| Expenditures: | | | |
| Administration: | | | |
| Personnel | 56,443 | 62,488 | 63,030 |
| Commodities | 14,379 | 16,000 | 16,000 |
| Contract Services | 896 | 2,000 | 2,000 |
| Transfer to Debt Service | 300,000 | 300,000 | 300,000 |
| | | | |
| Distribution System Operations: | | | |
| Personnel | 66,074 | 83,230 | 79,032 |
| Commodities | 16,005 | 56,970 | 100,000 |
| Contract Services | 49,111 | 75,000 | 800,000 |
| Capital | 0 | 25,000 | 700,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 502,908 | 620,688 | 2,060,062 |
| Unencumbered Cash Balance Dec 31 | 543,875 | 967,187 | 13,625 |
| 2017/2018/2019 Budget Authority Amount: | 983,410 | 1,013,188 | 2,060,062 |

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Solid Waste Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,239,878 | 1,328,012 | 1,306,278 |
| Receipts: | | | |
| Solid Waste Fees | 1,540,758 | 1,484,500 | 1,484,500 |
| Lease Purchase Proceeds | | | 230,000 |
| Sale of Fixed Assets | | | |
| Interest on Idle Funds | 11,049 | 8,000 | 9,500 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,551,807 | 1,492,500 | 1,724,000 |
| Resources Available: | 2,791,685 | 2,820,512 | 3,030,278 |
| Expenditures: | | | |
| Administration: | | | |
| Personnel | 84,433 | 76,842 | 81,102 |
| Commodities | 10,377 | 17,500 | 17,500 |
| Contract Services | 11,209 | 18,077 | 19,114 |
| Capital | 0 | 0 | 0 |
| Transfer to General Fund | 160,000 | 160,000 | 160,000 |
| | | | |
| System Operations: | | | |
| Personnel | 315,179 | 399,417 | 404,008 |
| Commodities | 93,095 | 186,191 | 183,041 |
| Contract Services | 403,285 | 530,283 | 531,410 |
| Capital | 386,094 | 125,924 | 355,954 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,463,672 | 1,514,234 | 1,752,129 |
| Unencumbered Cash Balance Dec 31 | 1,328,012 | 1,306,278 | 1,278,149 |
| 2017/2018/2019 Budget Authority Amount: | 1,721,290 | 1,514,234 | 1,752,129 |

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| CPA Summary |
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