



**City of Junction City**  
**Monthly Financial Summary**  
 as of November 30, 2017 (unaudited)  
 % of Budget Year = 92%



| #  | BUDGETED FUNDS:<br>Fund Name | Revenue<br>Budget | Revenues<br>Received | % of<br>Budget | Prior Year<br>Received | % '+/-' to<br>Prior Yr | Expense<br>Budget | Expenses<br>Paid | % of<br>Budget | Cash Balance    |
|----|------------------------------|-------------------|----------------------|----------------|------------------------|------------------------|-------------------|------------------|----------------|-----------------|
| 1  | General Fund                 | \$ 18,576,753     | \$ 17,291,590.92     | 93.08%         | \$ 17,594,767.93       | -1.75%                 | \$ 20,267,081     | \$ 16,326,420.51 | 80.56%         | \$ 4,446,866.42 |
| 3  | RHID Fund                    | \$ 440,000        | \$ 462,613.27        | 105.14%        | \$ 453,062.01          | 0.00%                  | \$ 440,000        | \$ 272,234.49    | 61.87%         | \$ 370,805.24   |
| 12 | Bond & Interest              | \$ 11,349,334     | \$ 11,315,773.44     | 99.70%         | \$ 62,171,149.58       | * -449.42%             | \$ 12,712,100     | \$ 11,687,376.81 | 91.94%         | \$ 2,279,887.60 |
| 14 | Water                        | \$ 5,783,000      | \$ 5,061,623.65      | 87.53%         | \$ 8,525,620.49        | ** -68.44%             | \$ 4,862,866      | \$ 3,670,177.40  | 75.47%         | \$ 7,139,185.46 |
| 15 | Wastewater                   | \$ 5,819,900      | \$ 5,364,876.38      | 92.18%         | \$ 5,267,047.45        | 1.82%                  | \$ 5,320,035      | \$ 4,297,624.12  | 80.78%         | \$ 5,117,280.09 |
| 18 | Storm Water                  | \$ 1,006,000      | \$ 698,189.43        | 69.40%         | \$ 687,034.80          | 1.60%                  | \$ 983,410        | \$ 490,477.73    | 49.88%         | \$ 541,635.68   |
| 19 | Economic Dev.                | \$ 631,213        | \$ 604,609.85        | 95.79%         | \$ 524,004.45          | 13.33%                 | \$ 1,025,718      | \$ 554,052.22    | 54.02%         | \$ 836,941.92   |
| 20 | Library                      | \$ 812,945        | \$ 800,383.41        | 98.45%         | \$ 774,148.40          | 3.28%                  | \$ 785,000        | \$ 805,414.83    | 102.60%        | \$ 18,269.20    |
| 22 | Special Highway              | \$ 640,170        | \$ 654,451.45        | 102.23%        | \$ 676,547.84          | -3.38%                 | \$ 1,300,000      | \$ 574,466.55    | 44.19%         | \$ 539,583.18   |
| 23 | Solid Waste                  | \$ 1,474,500      | \$ 1,422,326.28      | 96.46%         | \$ 1,640,268.22        | -15.32%                | \$ 1,721,290      | \$ 1,386,947.94  | 80.58%         | \$ 1,326,402.05 |
| 25 | Capital Imprv.               | \$ 250,500        | \$ 156,385.19        | 0.00%          | \$ 359,592.64          | 0.00%                  | \$ 250,000        | \$ 247,873.80    | 0.00%          | \$ 472,568.22   |
| 26 | Fire Reserve                 | \$ 603,158        | \$ 380,869.27        | 63.15%         | \$ 382,646.99          | -0.47%                 | \$ 589,840        | \$ 466,547.74    | 79.10%         | \$ 245,961.51   |
| 35 | Employee Benefits            | \$ 135,000        | \$ 338,090.73        | 250.44%        | \$ 118,442.05          | 64.97%                 | \$ 135,000        | \$ (21,855.63)   | -16.19%        | \$ 509,872.76   |
| 47 | Drug & Alcohol               | \$ 63,814         | \$ 59,840.10         | 93.77%         | \$ 49,224.59           | 17.74%                 | \$ 92,250         | \$ 81,314.52     | 88.15%         | \$ 51,456.30    |
| 50 | Special Law Enfmnt           | \$ 500,000        | \$ 372,255.19        | 74.45%         | \$ 717,611.83          | -92.77%                | \$ 1,421,250      | \$ 1,208,977.04  | 85.06%         | \$ 668,869.93   |
| 75 | Land Bank                    | \$ 200,000        | \$ 12,000.00         | 6.00%          | \$ 62,300.00           | -419.17%               | \$ 200,000        | \$ 12,767.03     | 6.38%          | \$ 140,429.60   |

Total Cash on Hand = \$ 23,635,513.29

\* Revenue from Bond Refinance

\*\*Due to Split in Water/Wastewater Fund

## General Fund Financial Summary

as of November 30, 2017 (unaudited)

% of Budget Year = 922%

| General Fund Revenue: | Budget                  | Received YTD            | % of         |                         | % '+/-' to    |
|-----------------------|-------------------------|-------------------------|--------------|-------------------------|---------------|
|                       |                         |                         | Budget       | Prior Year              | Prior Yr      |
| Property Tax          | \$ 3,816,339.00         | \$ 3,725,088.78         | 97.6%        | \$ 3,481,150.19         | 6.55%         |
| Franchise Tax         | \$ 1,852,500.00         | \$ 2,843,491.70         | 153.5%       | \$ 2,833,870.09         | 0.34%         |
| Sales Tax             | \$ 6,850,000.00         | \$ 6,176,013.58         | 90.2%        | \$ 6,323,295.59         | -2.38%        |
| Fines & Forfeitures   | \$ 675,000.00           | \$ 541,709.19           | 80.3%        | \$ 518,328.04           | 4.32%         |
| Intergovernmental     | \$ 650,000.00           | \$ 562,674.10           | 86.6%        | \$ 629,243.07           | -11.83%       |
| Parks                 | \$ 5,000.00             | \$ 6,807.07             | 136.1%       | \$ 4,159.88             | 0.00%         |
| Swimming Pool         | \$ 65,000.00            | \$ 65,769.93            | 101.2%       | \$ 67,001.84            | 0.00%         |
| Spin City             | \$ 186,500.00           | \$ 152,252.67           | 81.6%        | \$ 175,550.87           | -15.30%       |
| Airport               | \$ 35,000.00            | \$ 14,078.96            | 40.2%        | \$ 26,808.15            | -90.41%       |
| Golf Course           | \$ 350,000.00           | \$ 297,655.38           | 85.0%        | \$ 290,466.31           | 2.42%         |
| Ambulance             | \$ 1,985,000.00         | \$ 2,188,101.07         | 110.2%       | \$ 2,296,344.93         | -4.95%        |
| Inspection            | \$ 150,000.00           | \$ 42,314.48            | 28.2%        | \$ 103,740.35           | -145.17%      |
| Police                | \$                      | \$ 8,750.90             | 0.0%         | \$ 7,165.08             | 18.12%        |
| Court                 | \$ 120,000.00           | \$ 118,579.51           | 98.8%        | \$ 122,001.30           | -2.89%        |
| Recreation            | \$ 80,100.00            | \$ 71,492.88            | 89.3%        | \$ 57,638.07            | 19.38%        |
| All other revenue     | \$ 1,756,314.00         | \$ 476,810.72           | 27.1%        | \$ 658,004.17           | -38.00%       |
| <b>TOTAL</b>          | <b>\$ 18,576,753.00</b> | <b>\$ 17,291,590.92</b> | <b>93.1%</b> | <b>\$ 17,594,767.93</b> | <b>-1.75%</b> |

| #  | General Fund Expenditures: | Budget                  | Expenditure YTD         | %            |
|----|----------------------------|-------------------------|-------------------------|--------------|
| 1  | Budget Reserve/Transfer to | \$ 700,000              | \$ 150,000.00           | 21.4%        |
| 2  | Information Technology     | \$ 176,140              | \$ 143,695.34           | 81.6%        |
| 3  | Administration             | \$ 1,089,722            | \$ 780,810.42           | 71.7%        |
| 8  | Building Maintenance       | \$ 201,883              | \$ 146,578.33           | 72.6%        |
|    | Parks                      | \$ 679,864              | \$ 594,957.13           | 87.5%        |
| 11 | Swimming Pool              | \$ 196,776              | \$ 158,399.75           | 80.5%        |
| 13 | Spin City                  | \$ 245,579              | \$ 208,266.06           | 84.8%        |
| 14 | Airport                    | \$ 68,235               | \$ 62,222.20            | 91.2%        |
| 17 | Golf                       | \$ 532,177              | \$ 505,003.55           | 94.9%        |
| 18 | Ambulance                  | \$ 3,018,068            | \$ 2,617,253.27         | 86.7%        |
| 19 | Animal Shelter             | \$ 150,000              | \$ 127,467.27           | 85.0%        |
| 20 | Planning/Zoning            | \$ 16,055               | \$ 5,752.37             | 35.8%        |
| 21 | Engineering                | \$ 82,655               | \$ 62,030.20            | 75.0%        |
| 22 | Codes                      | \$ 651,250              | \$ 322,147.77           | 49.5%        |
| 23 | Police/Dispatch            | \$ 5,842,216            | \$ 4,985,112.42         | 85.3%        |
| 24 | Fire                       | \$ 2,735,177            | \$ 2,323,221.75         | 84.9%        |
| 25 | Streets/Public Works       | \$ 2,983,878            | \$ 2,257,062.71         | 75.6%        |
| 30 | Court                      | \$ 496,925              | \$ 431,375.24           | 86.8%        |
| 40 | Opera House                | \$ 165,000              | \$ 162,977.82           | 98.8%        |
| 48 | Recreation                 | \$ 235,481              | \$ 185,639.41           | 78.8%        |
| 50 | NRP                        | \$ 126,628              | \$ 96,447.50            | 76.2%        |
|    | <b>TOTAL</b>               | <b>\$ 20,393,709.00</b> | <b>\$ 16,326,420.51</b> | <b>80.1%</b> |

## Bond & Interest Fund Financial Summary

as of November 30, 2017 (unaudited)

% of Budget Year = 92%

|                                     |                         |                         | % of          |                         | % '+/-' to      |
|-------------------------------------|-------------------------|-------------------------|---------------|-------------------------|-----------------|
| <b>Bond &amp; Interest Revenue:</b> | <b>Budget</b>           | <b>Received</b>         | <b>Budget</b> | <b>Prior Year</b>       | <b>Prior Yr</b> |
| Property Tax                        | \$ 4,361,334.00         | \$ 4,283,062.89         | 98.2%         | \$ 4,022,949.30         | 6.07%           |
| Sales Tax                           | \$ 3,675,000.00         | \$ 3,323,573.75         | 90.4%         | \$ 3,395,117.19         | -2.15%          |
| Special Assessments                 | \$ 2,300,000.00         | \$ 2,368,091.52         | 103.0%        | \$ 2,226,091.87         | 6.00%           |
| Transfer In                         | \$ 800,000.00           | \$ 800,000.00           | 100.0%        | \$ 800,000.00           | 0.00%           |
| All other revenue                   | \$ 213,000.00           | \$ 541,045.28           | 0.0%          | \$ 51,726,991.22        | -9460.57%       |
| <b>TOTAL</b>                        | <b>\$ 11,349,334.00</b> | <b>\$ 11,315,773.44</b> | <b>99.7%</b>  | <b>\$ 62,171,149.58</b> | <b>-449.42%</b> |

**\*Bond Refinance in 2016**

| <b>Bond/Interest Expenditures:</b> | <b>Budget</b>           | <b>Expenditure</b>      | <b>%</b>     |
|------------------------------------|-------------------------|-------------------------|--------------|
| KDOT Loans                         | \$ 1,512,025.00         | \$ 1,276,384.32         | 84.4%        |
| Other Loans                        | \$ 101,363.00           | \$ 101,362.56           | 100.0%       |
| GO Bonds                           | \$ 10,633,712.00        | \$ 10,201,080.36        | 95.9%        |
| Debt Reserve                       | \$ 465,000.00           | \$ -                    | 0.0%         |
| NRP                                | \$ 143,709.00           | \$ 108,549.57           | 75.5%        |
| <b>TOTAL</b>                       | <b>\$ 12,855,809.00</b> | <b>\$ 11,687,376.81</b> | <b>90.9%</b> |

## Sales Tax Income Review

### General Fund

% of Change from Prior Year

| Month        | 2016                  | 2017                   | % '+/-' to |
|--------------|-----------------------|------------------------|------------|
|              |                       |                        | Prior Yr   |
| January*     | \$535,153.60          | \$ 560,533.92          | 4.53%      |
| February     | \$585,678.37          | \$ 595,967.07          | 1.73%      |
| March        | \$511,301.86          | \$ 450,766.46          | -13.43%    |
| April        | \$558,321.41          | \$ 518,788.73          | -7.62%     |
| May          | \$598,356.15          | \$ 549,791.36          | -8.83%     |
| June         | \$570,465.03          | \$ 520,794.59          | -9.54%     |
| July         | \$580,611.93          | \$ 542,875.64          | -6.95%     |
| August       | \$571,201.15          | \$ 628,317.52          | 9.09%      |
| September    | \$639,991.71          | \$ 584,164.50          | -9.56%     |
| October      | \$578,116.00          | \$ 596,059.30          | 3.01%      |
| November     | \$596,098.38          | \$ 627,954.49          | 5.07%      |
| December     | \$537,059.80          |                        |            |
| <b>TOTAL</b> | <b>\$6,862,355.39</b> | <b>\$ 6,176,013.58</b> |            |

\*2015 TIF \$\$ taken for 2014 Year.

## Sales Tax Income Review

### Bond & Interest Fund

% of Change from Prior Year

| Month        | 2016                   | 2017                   | % '+/-' to |
|--------------|------------------------|------------------------|------------|
|              |                        |                        | Prior Yr   |
| January      | \$ 288,803.93          | \$ 297,589.10          | 2.95%      |
| February     | \$ 313,804.08          | \$ 324,424.28          | 3.27%      |
| March        | \$ 276,910.27          | \$ 258,446.25          | -7.14%     |
| April        | \$ 299,968.46          | \$ 276,158.84          | -8.62%     |
| May          | \$ 324,336.38          | \$ 297,003.96          | -9.20%     |
| June         | \$ 303,776.29          | \$ 285,540.61          | -6.39%     |
| July         | \$ 315,370.04          | \$ 295,690.20          | -6.66%     |
| August       | \$ 313,260.21          | \$ 330,161.21          | 5.12%      |
| September    | \$ 336,451.02          | \$ 318,704.35          | -5.57%     |
| October      | \$ 312,244.92          | \$ 317,769.87          | 1.74%      |
| November     | \$ 310,191.59          | \$ 322,085.12          | 3.69%      |
| December     | \$ 286,631.18          |                        |            |
| <b>TOTAL</b> | <b>\$ 3,681,748.37</b> | <b>\$ 3,323,573.79</b> |            |

**Solid Waste Utility Fund 23 Financial Summary**

as of November 30, 2017 (unaudited)

% of Budget Year = 92%

| Solid Waste Revenue: | Budget                 | Received               | % of         | Prior Year             | % '+/-' to     |
|----------------------|------------------------|------------------------|--------------|------------------------|----------------|
|                      |                        |                        | Budget       |                        | Prior Yr       |
| User Fees            | \$ 1,450,000.00        | \$ 1,372,819.49        | 94.7%        | \$ 1,400,662.23        | -2.03%         |
| All other revenue    | \$ 24,500.00           | \$ 49,506.79           | 202.1%       | \$ 239,605.99          | -383.99%       |
| <b>TOTAL</b>         | <b>\$ 1,474,500.00</b> | <b>\$ 1,422,326.28</b> | <b>96.5%</b> | <b>\$ 1,640,268.22</b> | <b>-15.32%</b> |

| Solid Waste Expenditures: | Budget                 | Expenditure            | %            |
|---------------------------|------------------------|------------------------|--------------|
| Operations                | \$ 1,449,000.00        | \$ 1,129,830.50        | 78.0%        |
| Administration            | \$ 272,290.00          | \$ 257,117.44          | 94.4%        |
| <b>TOTAL</b>              | <b>\$ 1,721,290.00</b> | <b>\$ 1,386,947.94</b> | <b>80.6%</b> |

\*2016 Lease/purchase proceeds.

**Storm Water Utility 18 Financial Summary**

as of November 30, 2017 (unaudited)

% of Budget Year = 92%

| Storm Water Revenue:   | Budget                 | Received             | % of         | Prior Year           | % '+/-' to   |
|------------------------|------------------------|----------------------|--------------|----------------------|--------------|
|                        |                        |                      | Budget       |                      | Prior Yr     |
| Fees and Other Revenue | \$ 1,006,000.00        | \$ 688,189.43        | 68.4%        | \$ 687,513.66        | 0.10%        |
| <b>TOTAL</b>           | <b>\$ 1,006,000.00</b> | <b>\$ 688,189.43</b> | <b>68.4%</b> | <b>\$ 687,513.66</b> | <b>0.10%</b> |

| Storm Water Expenditures: | Budget               | Expenditure          | %            |
|---------------------------|----------------------|----------------------|--------------|
| Administration            | \$ 376,750.00        | \$ 366,118.62        | 97.2%        |
| Operations                | \$ 606,660.00        | \$ 124,359.11        | 20.5%        |
| <b>TOTAL</b>              | <b>\$ 983,410.00</b> | <b>\$ 490,477.73</b> | <b>49.9%</b> |

**Water Utility Fund 14 Financial Summary**

as of November 30, 2017 (unaudited)

% of Budget Year = 92%

| Water Revenue: | Budget                 | Received               | % of         |                        | % '+/-' to     |
|----------------|------------------------|------------------------|--------------|------------------------|----------------|
|                |                        |                        | Budget       | Prior Year             | Prior Yr       |
| Water*         | \$ 5,783,000.00        | \$ 5,061,623.65        | 87.5%        | \$ 8,525,620.49        | -68.44%        |
| <b>TOTAL</b>   | <b>\$ 5,783,000.00</b> | <b>\$ 5,061,623.65</b> | <b>87.5%</b> | <b>\$ 8,525,620.49</b> | <b>-68.44%</b> |

| Water Expenditures:  | Budget                 | Expenditure            | %            |
|----------------------|------------------------|------------------------|--------------|
| Water Distribution   | \$ 634,917.00          | \$ 419,305.96          | 66.0%        |
| Water Production     | \$ 1,787,500.00        | \$ 1,333,670.98        | 74.6%        |
| Water Administration | \$ 2,440,449.00        | \$ 1,917,200.46        | 78.6%        |
| <b>TOTAL</b>         | <b>\$ 4,862,866.00</b> | <b>\$ 3,670,177.40</b> | <b>75.5%</b> |

\*Prior Year - split of funds cash

**Wastewater Utility Fund 15 Financial Summary**

as of November , 2017 (unaudited)

% of Budget Year = 92%

| Wastewater Revenue: | Budget                 | Received               | % of         |                        | % '+/-' to   |
|---------------------|------------------------|------------------------|--------------|------------------------|--------------|
|                     |                        |                        | Budget       | Prior Year             | Prior Yr     |
| Wastewater          | \$ 5,819,900.00        | \$ 5,364,876.38        | 92.2%        | \$ 5,267,047.45        | 1.82%        |
| <b>TOTAL</b>        | <b>\$ 5,819,900.00</b> | <b>\$ 5,364,876.38</b> | <b>92.2%</b> | <b>\$ 5,267,047.45</b> | <b>1.82%</b> |

| Wastewaer Expenditures:   | Budget                 | Expenditure            | %            |
|---------------------------|------------------------|------------------------|--------------|
| Wastewater Distribution   | \$ 1,073,125.00        | \$ 632,106.59          | 58.9%        |
| Wastewater Administration | \$ 1,851,910.00        | \$ 1,843,762.41        | 99.6%        |
| Wastewater Processing     | \$ 2,395,000.00        | \$ 1,821,755.12        | 76.1%        |
| <b>TOTAL</b>              | <b>\$ 5,320,035.00</b> | <b>\$ 4,297,624.12</b> | <b>80.8%</b> |