

CITY COMMISSION SPECIAL MEETING AGENDA

City Hall Commission Chambers

Thursday, December 31, 2015

8:00 a.m.

MEETING #5025

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

2015 Budget Amendments

NEW BUSINESS

1. Approval of 2015 Budget Amendments

ADJOURNMENT

Memorandum

To: Cherise Tieben, City Manager
From: Nannette Pogue
Date: December 29, 2015
Subject: Approval of 2015 Budget Amendments

Agenda Item Public Hearing and New Business

Recommendation: I recommend the approval 2015 Budget Amendments.

Background: Kansas law provides that each year municipalities set a budget for each of the funds that the municipality has. It also provides that if the revenues exceed what was budgeted and the expenditures exceed the budget, the budget can be amended by going through the same procedure as when the budget was originally adopted. The 2015 budget was passed by the City Commission in August of 2014. A public hearing notice was published in the December 22th 2015, edition of the Dodge City Daily Globe notifying the public that the City Commission would hold a public hearing to consider the amendments for the 2015 budget.

Justification: To ensure no violations of the budget law.

Financial Considerations: Cash is available in all funds that are being amended. The following funds are being amended:

Sales Tax-Special Projects Fund – This fund accounts for the special sales tax projects and the operating budgets for those projects which include the Athletic Fields Maintenance, payment of sales tax revenue bond payments, administration of the projects, Dodge City Raceway Park and the special events centers. The original budget for this fund that was sent to the State of Kansas was a basic budget that was approved at the same time the overall city budget was approved in August, 2014. In October, 2014 the Joint City/County Commissions approved a budget for the 2015 Special Sales Tax Project Fund. The items that caused a budget amendment is a transfer to the Debt Reserve Fund for the 2015 Aquatics Facility Revenue Bonds in the amount of \$695,000; transfer monthly for the 2015 Aquatics Facility Revenue Bonds in the amount of \$542,400; and the reconciling of the 2014 United Wireless Arena Operating Account and additional utility expenses for the United Wireless Arena.

Drainage Fund – More money was available in the fund to accomplish more projects. Also, some of the projects were carried over from previous years so need to be budgeted in 2015.

Transportation – Transportation is an internal Service Fund which pays for vehicle maintenance on all city vehicles, then is charged back to the departments. It is difficult to anticipate the amount necessary for this department each year. Funds are available for the increase.

Purpose/Mission: To promote open communications and inform the public when necessary budget changes are needed.

Legal Considerations: This amendment will allow us to comply with the State of Kansas Budget Law.

Attachments: Notice of hearing and budget amendments.

**Notice of Budget Hearing for Amending the
2015 Budget**

The governing body of

Dodge City

will meet on the day of December 31 at 8:00 A.M at City Commission Meeting Chambers, 806 Second Avenue for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at City Hall, 806 Second Avenue
and will be available at this hearing.

Summary of Amendments

Fund	2015 Adopted Budget			2015 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Sales Tax Projects Fund			5,452,080	7,300,156
Special Streets & Highways			704,230	1,035,000
Drainage			225,835	331,000
Transportation			321,360	355,125

Nannette Pogue

Official Title: Finance Director/City Clerk

Adopted Budget

Sales Tax-Special Project	2015 Adopted Budget	2015 Proposed Budget
Unencumbered Cash Balance January 1	3,530,109	3,530,109
Receipts:		
Sales Tax	4,690,000	4,747,000
Sales Tax	1,160,000	1,200,000
Interest Income	5,000	5,000
Concessions	6,000	6,000
Field Rental	7,000	5,000
Other Athletic Field Inc	7,000	7,000
Sign Sponsorships	3,500	7,000
Transfer from General Fund	0	
RV Space Rental at Racetrack		
Total Receipts	5,878,500	5,977,000
Resources Available:	9,408,609	9,507,109
Expenditures:		
FIELD SPORTS		
FIELD MAINTENANCE		
Personal Services	225,610	230,330
Adj current salaries mid year + proposed raise	4,720	
Contractual	98,250	104,250
Commodities	85,350	88,350
Capital Outlay	15,000	16,000
Total - Field Maintenance	428,930	438,930
CONCESSIONS		
Contractual	0	0
Commodities	0	0
Total - Concessions	0	0
TOURNAMENTS		
Contractual	136,000	126,000
Total - Administration	136,000	126,000
TOTAL FIELD SPORTS OPERATIONS	564,930	564,930
ADMINISTRATION		
Contractual	885,300	885,300
Commodities	300	300
Payment for Expo Center	0	0
Transfer to Depreciation & Replacement Fund	345,000	345,000
Series A & B - Debt Service	2,570,000	2,458,696
Transfer to Series 2015 Bond Reserve		695,000
Series 2015 A Debt Service		542,400
Other Payments	2,000	2,000
TOTAL - ADMINISTRATION	3,802,600	4,928,696
MOTOR SPORTS		
Personal Services	10,800	10,800
Contractual	268,300	268,300
Commodities	14,000	14,000
Capital Outlay	6,000	6,000
TOTAL - MOTOR SPORTS OPERATIONS	299,100	299,100
SPECIAL EVENTS CENTERS		
Contractual	759,000	900,000
Capital Outlay		150,500
TOTAL - SPECIAL EVENTS CENTER	759,000	1,050,500
PROJECTS-FACILITIES MAINTENANCE		
Personal Services	16,150	12,000
Contractual	500	0
Commodities	9,800	6,000
TOTAL-FACILITIES MAINTENANCE	26,450	18,000
Total Expenditures	5,452,080	7,300,156
Unencumbered Cash Balance Dec 31	3,956,529	2,206,953

Adopted Budget

Special Highway	2015 Adopted Budget	2015 Proposed Budget
Unencumbered Cash Balance Jan 1	596,783	596,783
Receipts:		
State of Kansas Gas Tax	721,990	721,990
Sale of Scrap Material		
Contributions & Donations		
Interest on Idle Funds		
Miscellaneous		
Total Receipts	721,990	721,990
Resources Available:	1,318,773	1,318,773
Expenditures:		
Personal Services	236,095	236,095
Adj. current salaries mid year + proposed raises	6,535	6,535
Contractual	15,800	15,800
Commodities	145,800	145,800
Capital Outlay	300,000	630,770
Miscellaneous		
Does miscellaneous exceed 10% Total Exp		
Total Expenditures	704,230	1,035,000
Unencumbered Cash Balance Dec 31	614,543	283,773

Drainage Utility	2015 Adopted Budget	2015 Proposed Budget
Unencumbered Cash Balance January 1	48,810	326,566
Receipts:		
Service Fees	205,000	205,000
Interest	300	300
Total Receipts	205,300	205,300
Resources Available:	254,110	531,866
Expenditures:		
Personal Services	56,045	56,045
Adj. current salaries + proposed raise	1,440	1,440
Contractual	3,850	3,850
Commodities	6,000	6,000
Capital Outlay	120,000	225,165
Bad Debt Expense	700	700
Transfer to General Fund	37,800	37,800
Total Expenditures	225,835	331,000
Unencumbered Cash Balance Dec 31	28,275	200,866

Adopted Budget

Transportation	2015 Adopted Budget	2015 Proposed Budget
Unencumbered Cash Balance January 1	14,674	14,674
Receipts:		
Reimbursements	335,000	355,000
Interest on Idle Funds		
Miscellaneous		
Does miscellaneous exceed 10% Total Rec		
Total Receipts	335,000	355,000
Resources Available:	337,217	369,674
Expenditures:		
Personnel Services	112,250	112,250
Adj. current salaries + proposed raise	2,910	2,910
Contractual	39,800	59,965
Commodities	164,400	178,000
Capital	2,000	2,000
Total Expenditures	321,360	355,125
Unencumbered Cash Balance Dec 31	15,857	14,549