

CITY COMMISSION SPECIAL MEETING AGENDA

City Hall Commission Chambers

Tuesday, December 31, 2013

8:00 a.m.

MEETING #4943

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

2013 Budget Amendments

CONSENT CALENDAR

1. Appropriation Ordinance No. 25, December 31, 2013

NEW BUSINESS

1. Approval of 2013 Budget Amendments. Report by Director of Finance/City Clerk, Nannette Pogue.

EXECUTIVE SESSION

Discussion of Non-Elected Personnel

ADJOURNMENT

Memorandum

*To: Ken Strobel, City Manager
Cherise Tieben, Assistant City Manager*

From: Nannette Pogue

Date: December 30, 2013

Subject: Approval of 2013 Budget Amendments

Agenda Item Public Hearing and New Business

Recommendation: I recommend the approval 2013 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 2013 budget was passed by the City Commission in August of 2012. A public hearing notice was published in the December 20th 2013, 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 2013 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, 2012. In April, 2013 the Joint City/County Commissions approved a budget which included some of the items that caused an amendment to the 2013 Special Sales Tax Project Fund. The items that caused a budget amendment is a capital item approved in the Field Sports Budget in the amount of \$30,000; the event fund transfer of \$225,000; and the reconciling of the 2011 and 2012 United Wireless Arena Operating Account; \$155,460 for 2012 and \$109,473 for 2012.

Rural Housing Incentive District Fund – This is the fund that the increment tax for properties in the Rural Housing Incentive District is deposited into, then qualified expenses paid out of. This fund was not in existence when the 2013 budget was adopted in August of 2012.

Special Streets and Highways Fund – More money was available for street projects than was originally budgeted.

Special Alcohol & Drug Fund – More money was available in this fund because revenue was up, so more was expended.

Transient Guest Tax 2% - This is the fund that the increased 2% transient guest tax is deposited into. This fund was not in existence when the 2013 budget was adopted in August of 2012.

Drainage Fund – More money was available for drainage projects in this fund.

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.

2013

**Amended
Certificate
For Calendar Year 2013**

To the Clerk of Ford County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Dodge 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 expenditure for the various funds for the year.

		2013 Amended Budget			
		Page No.	Amount of 2012 Tax that was Levied	Adopted 2013 Expenditures	Proposed Amended 2013 Expenditures
Table of Contents:					
Fund	K.S.A.				
Sales Tax Fund-Special Projects		2		6,297,405	6,690,000
Rural Housing Incentive District Fu		3			64,000
Special Streets and Highways Fund		3		714,805	817,000
Special Alcohol & Drug Fund		4		109,000	117,000
Transient Guest Tax - 2%		4			70,000
Drainage Fund		5		177,260	300,000
Totals		xxxxxxxx	0	7,298,470	8,058,000
Summary of Amendments		0			

Attested date: _____

County Clerk

Assisted by:

Address:

Email:

Governing Body

Adopted Budget

Sales Tax Fund-Special Projects	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1	4,862,444	4,862,444
Receipts:		
Sales Tax	4,500,000	4,500,000
Sales Tax from Ford County	1,100,000	1,100,000
Interest Income	20,000	20,000
Concessions	6,000	6,000
Field Rental	8,000	8,000
Other Athletic Field Inc	7,000	7,000
Sign Sponsorships	7,000	7,000
Transfer from General Fund	50,000	50,000
Sale of Scrap		
Total Receipts	5,698,000	5,698,000
Resources Available:	10,560,444	10,560,444
Expenditures:		
FIELD SPORTS		
FIELD MAINTENANCE		
Personal Services	237,335	237,335
Proposed Salary Increase	4,970	4,970
Contractual	108,950	108,950
Commodities	84,850	84,850
Capital Outlay	0	30,000
Total - Field Maintenance	436,105	466,105
ADMINISTRATION		
Contractual	100,000	100,000
Total - Administration	100,000	100,000
TOTAL FIELD SPORTS OPERATIONS	536,105	566,105
ADMINISTRATION		
Contractual	1,086,900	1,276,900
Commodities	300	300
Payment for Expo Center	342,000	342,000
Transfer to Depreciation & Replacement Fund	750,000	750,000
Series A & B - Debt Service	2,493,000	2,493,000
Other Payments	2,000	2,000
TOTAL - ADMINISTRATION	4,674,200	4,864,200
MOTOR SPORTS		
Personal Services	6,480	6,480
Contractual	301,700	260,000
Commodities	19,500	7,000
Capital Outlay	31,000	6,000
TOTAL - MOTOR SPORTS OPERATIONS	358,680	279,480
SPECIAL EVENTS CENTERS		
Contractual	669,890	940,000
Commodities	-	0
TOTAL - SPECIAL EVENTS CENTER	669,890	940,000
SALES TAX PROJECTS-FACILITIES MAINTENANCE		
Personal Services	30,780	15,000
Contractual	1,000	1,000
Commodities	26,750	24,215
TOTAL-FACILITIES MAINTENANCE	58,530	40,215
Total Expenditures	6,297,405	6,690,000
Unencumbered Cash Balance December 31	4,263,039	3,870,444

City of Dodge City

Adopted Budget

Rural Housing Incentive District Fund	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1		
Receipts:		
Special Property Tax	0	64,000
Interest on Idle Funds		
Total Receipts	0	64,000
Resources Available:	0	64,000
Expenditures:		
Reimburse Development Costs	0	64,000
Total Expenditures	0	64,000
Unencumbered Cash Balance December 31	0	0

Special Streets and Highways Fund	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1	109,118	109,118
Receipts:		
State of Kansas Gas Tax	711,560	711,560
County Transfers Gas		
Total Receipts	711,560	711,560
Resources Available:	820,678	820,678
Expenditures:		
Personal Services	234,990	234,990
Proposed Salary Increase	6,215	6,215
Contractual	21,800	21,800
Commodities	133,800	133,800
Capital Outlay	318,000	420,195
Total Expenditures	714,805	817,000
Unencumbered Cash Balance December 31	105,873	3,678

City of Dodge City

Adopted Budget

Special Alcohol & Drug Fund	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1	19,825	19,825
Receipts:		
Intergovernmental	90,000	102,000
Total Receipts	90,000	102,000
Resources Available:	109,825	121,825
Expenditures:		
Contractual	109,000	117,000
Total Expenditures	109,000	117,000
Unencumbered Cash Balance December 31	825	4,825

Transient Guest Tax - 2%	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1	0	0
Receipts:		
Transient Guest Tax	0	70,000
Total Receipts	0	70,000
Resources Available:	0	70,000
Expenditures:		
Contractual	0	70,000
Total Expenditures	0	70,000
Unencumbered Cash Balance December 31	0	0

City of Dodge City

Adopted Budget

Drainage Fund	2013 Adopted Budget	2013 Proposed Budget
Unencumbered Cash Balance January 1	163,398	163,389
Receipts:		
Service Fees	192,000	192,000
Interest	1,000	1,000
Total Receipts	193,000	193,000
Resources Available:	356,398	356,389
Expenditures:		
Personal Services	53,865	53,865
Proposed Salary Increase	1,355	1,355
Contractual	3,850	3,850
Commodities	0	0
Capital Outlay	81,200	203,940
Bad Debt Expense	700	700
Transfer to General Fund	36,290	36,290
Total Expenditures	177,260	300,000
Unencumbered Cash Balance December 31	179,138	56,389

**Notice of Budget Hearing for Amending the
2013 Budget**

The Governing Body of
City of Dodge City

will meet on the day of December 31, 2013 at 8:00 a.m. at City Commission Meeting Room, 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	2013 Adopted Budget			2013 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Sales Tax Fund-Special Project			6,297,405	6,690,000
Rural Housing Incentive District			0	64,000
Special Streets and Highways Fund			714,805	817,000
Special Alcohol & Drug Fund			109,000	117,000
Transient Guest Tax - 2%			0	70,000
Drainage Fund			177,260	300,000

Nannette Pogue
City Clerk