

CITY COMMISSION SPECIAL MEETING

Commissioner Chambers
806 N. 2nd Avenue
Monday, December 30, 2024
7:30 a.m.
MEETING #5299

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

2024 Budget Amendments

NEW BUSINESS

1. Approval of 2024 Budget Amendment. Report by Nicole May, Finance Director.
2. Approval to Payout PTO to City Employees who have Balances in Excess of the Maximum Balance Allowed. Report by Nicole May, Finance Director.

ADJOURNMENT



Memorandum

To: Nick Hernandez, City Manager and City Commissioners

From: Nicole May, Finance Director

Date: December 26, 2024

Subject: Approval of 2024 Budget Amendment

Agenda Item: Public Hearing and New Business

Recommendation: I recommend the approval of the 2024 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 2024 budget was passed by the City Commission in September of 2023. A public hearing notice was published in the December 21, 2024, 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 2024 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:

Depot – Due to increased cash carryover, additional cash was available in this fund. The additional expense was to replace the chiller.

Street Sales Tax – Due to increased sales tax collections, additional expenses were able to be paid in the current year.

Development & Growth – Due to higher than budgeted cash carryover, additional cash was available in this fund. Additional expenses related to economic development within the community were paid from this fund.

Drainage – Due to increased cash carryover and high than budgeted revenues. Additional expenses were paid relating to the Rattlesnake Gulch discovery project.

Transient Guest Tax 2% - Due to increased transient guest tax collections, there were additional funds available in this fund and additional expenses were expended.

Special Alcohol – Due to higher than budgeted cash carryover, additional funds were available to grant.

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.

2024

**Amended
Certificate
For Calendar Year 2024**

To the Clerk of Ford, 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.

		2024 Amended Budget			
Table of Contents:		Page No.	Amount of 2023 Tax that was Levied	Adopted 2024 Expenditures	Proposed Amended 2024 Expenditures
Fund	K.S.A.				
Depot		1		222,927	619,479
Street Sales Tax		2		3,600,000	3,922,287
Development & Growth		3		757,000	1,524,353
Drainage		4		319,498	419,498
Transient Guest Tax 2%		5		300,000	450,000
Special Alcohol		6		120,000	160,000
Totals		XXXXXXXXXX	0	5,319,425	7,095,617
Summary of Amendments		0			

Attested date: _____

County Clerk

Assisted by: _____

Address: _____

Email: _____

Governing Body

CPA Summary

City of Dodge City

2024

Adopted Budget

Drainage	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	147,559	210,554
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Service fees	270,000	286,413
Interest on Idle Funds	20,000	
Total Receipts	290,000	286,413
Resources Available:	437,559	496,967
Expenditures:		
Contractual	7,100	7,100
Commodities	100	100
Capital Outlay	100,000	200,000
Bad Debt Expense	1,000	1,000
Transfer to General Fund	99,248	99,248
Transfer to Bond & Interest	112,050	112,050
Total Expenditures	319,498	419,498
Unencumbered Cash Balance December 31	118,061	77,469

CPA Summary

**Notice of Budget Hearing for Amending the
2024 Budget**

The governing body of
City of Dodge City

will meet on the day of December 30, 2024 at 7:30 AM at City Commission Chambers 806 N. 2nd Ave 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
and will be available at this hearing.

Summary of Amendments

Fund	2024 Adopted Budget			2024 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Depot			222,927	619,479
Street Sales Tax			3,600,000	3,922,287
Development & Growth			757,000	1,524,353
Drainage			319,498	419,498
Transient Guest Tax 2%			300,000	450,000
Special Alcohol			120,000	160,000
			0	0
			0	0
			0	0
			0	0

Nicole May
Official Title: Finance Director



Memorandum

To: Nick Hernandez, City Manager and City Commissioners
From: Nicole May, Finance Director
Date: December 26, 2024
Subject: Payout of PTO balances
Agenda Item: New Business

Recommendation: I recommend approving the payout of PTO balances in excess of the maximum balance allowed.

Background: In December 2023, the City gave employees the option to switch from the benefit of having sick and vacation time to PTO. The maximum amount of PTO is less than the combined maximum was for sick and vacation. Employees were given until December 2024 to use the excess PTO. Some longtime employees were not able to use all the excess PTO. There are 22 employees who still have balances more than the maximum PTO balances. The amount required to payout the excess PTO to these employees is \$35,556.55.

Justification: These are long time employees who accrued large balances of sick and vacation prior to switching to PTO and these employees were not able to take these additional hours off during 2024.

Financial Considerations: The total cost for the payout would be \$35,556.55 and would be paid from the Self Insurance fund.

Legal Considerations: None

Attachments: None