

**Dodge City/Ford County CFAB Advisory Board Meeting**  
**Legends Field**  
**Conference Room**  
**Wednesday, May 25, 2016**  
**5:30 P.M.**  
**Agenda**

**Welcome:** Chair Tom Stanley

**Roll Call:**

**Call to Order:** Chair Tom Stanley

**Visitors:**

(Limit of five minutes per individual and fifteen minutes per topic. Final action may be deferred until the next CFAB meeting unless an emergency situation does exist).

**Consent Calendar:**

1. Approval of Minutes from April 27, 2016 Meeting
2. "Why Not Dodge" Sales Tax Fund Monthly Financial Report

**Report:**

1. Field Sports Update-Report by Tournament Director Molly Masden
2. Long Branch Lagoon Update- Report by Director of Parks and Recreation Paul Lewis

**Unfinished Business:**

- 1.

**New Business:**

- 1.

**Tour:**

1. Tour of Legends Park

**Next Meeting Date(s):**

1 Wednesday, June 22, 2016 City Commissioners Chambers City Hall

**Adjournment**

**Dodge City/Ford County CFAB Advisory Board Minutes**  
**City Hall, City Commissioners Chambers**  
**Wednesday, April 27, 2016**  
**5:30 P.M.**

**Welcome:** Tom Stanley, Chair

**Roll Call:** Paul Yaroslaski, Michael Martinez, Christa Roy, Tom Stanley, Jeff Turner, Ryan Rabe and Commissioner Rick Sowers

**Call to Order:** Tom Stanley called the meeting to order.

**Visitors:**

1. Paul Lewis, Director of Parks and Recreation introduced Molly Masden as the new Tournament Director for Field Sports. Ms. Masden was selected from over 30 other candidates and recently graduated from Concordia College in Sports Administration and worked at Woodside Sports Complex in Wisconsin.

**Consent Calendar:**

1. **Approval of Minutes from February 24, 2016 Meeting-** Ryan Rabe made a motion to approve the minutes as presented. Jeff Turner seconded the motion. The motion passed unanimously.
2. **“Why Not Dodge” Sales Tax Fund Monthly Financial Report-** Chair Tom Stanley asked if there were any questions on the monthly financials. Jeff Turner had a question on the difference between the actual taxes collected and the budgeted taxes. Director of Finance, Nannette Pogue was unable to attend the meeting, however, Melissa McCoy, staff person for CFAB agreed to pass along the question and record the response in the minutes. The response from the Director of Finance was as follows: The differences in the actual taxes collected vs. budget taxes was partially a timing issue during the month of March. The City sales tax that was received wasn't recorded until April. The sales tax is also down about 5% from the same time period last year.

**Report:**

1. Tour of the Long Branch Lagoon –The CFAB members met at the Long Branch Lagoon in Wright Park and toured the facilities. Director of Parks and Recreation Paul Lewis explained the various aspects of the park.

**Unfinished Business:**

- 1.

**New Business:**

- 1.

**Next Meeting Date(s):**

1. Monday, May 9, 2016-6:00 pm-Joint Commission Meeting- City Commissioners Chambers City Hall
2. Wednesday, May 25, 2016 6:00 pm-CFAB Meeting City Commissioners Chambers

**Adjournment-**A motion was made by Michael Martinez to adjourn the meeting. Jeff Turner seconded and the motion passed unanimously.

SALES TAX PROJECT FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET PERFORMANCE  
April 30, 2016

|  | Current Month<br>(April 2016)<br>Actual | Current Month<br>(April 2016)<br>Budget | Current YTD<br>(Jan-Apr 2016)<br>Actual | Current YTD<br>(Jan-Apr 2016)<br>Budget | Annual<br>FY 2016<br>Budget |
|--|---|---|---|---|-----------------------------|
|--|---|---|---|---|-----------------------------|

OPERATING FUND-SALES TAX PROJECTS

Revenues

|                       |             |             |              |              |              |              |
|-----------------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Sales Tax             | 765,308.99  | 511,249.00  | 1,881,499.55 | 2,044,996.00 | 6,135,000.00 | 30.67%       |
| Investment Earnings   | 421.78      | 166.00      | 1,593.23     | 664.00       | 2,000.00     | 79.66%       |
| Field Sports Revenues | -834.18     | 1,916.00    | 19,815.82    | 7,664.00     | 23,000.00    | 86.16%       |
| Racetrack Revenues    | 0.00        | 0.00        | 0.00         | 0.00         | 0.00         | 0.00%        |
| Sale of Advertising   | 0.00        | 166.00      | 0.00         | 664.00       | 2,000.00     | 0.00%        |
| Miscellaneous         | <u>0.00</u> | <u>0.00</u> | <u>0.00</u>  | <u>0.00</u>  | <u>0.00</u>  | <u>0.00%</u> |
| Total Revenues        | 764,896.59  | 513,497.00  | 1,902,908.60 | 2,053,988.00 | 6,162,000.00 | 30.88%       |

Expenditures

|                          |                  |                  |                  |                  |                   |              |
|--------------------------|------------------|------------------|------------------|------------------|-------------------|--------------|
| Field Sports             |                  |                  |                  |                  |                   |              |
| Personnel Services       | 20,653.20        | 19,634.00        | 51,287.89        | 78,536.00        | 235,645.00        | 21.76%       |
| Contractual Services     | 8,283.79         | 7,564.00         | 23,165.05        | 30,256.00        | 90,850.00         | 25.50%       |
| Commodities              | 10,047.31        | 6,734.00         | 17,896.05        | 26,936.00        | 80,850.00         | 22.13%       |
| Capital                  | 0.00             | 4,750.00         | 0.00             | 19,000.00        | 57,000.00         | 0.00%        |
| Field Sports-Tournaments | <u>14,340.29</u> | <u>12,250.00</u> | <u>14,340.29</u> | <u>49,000.00</u> | <u>147,000.00</u> | <u>9.76%</u> |
| Total-Field Sports       | 53,324.59        | 50,932.00        | 106,689.28       | 203,728.00       | 611,345.00        | 17.45%       |

Administration

|                         |             |               |                 |               |                 |               |
|-------------------------|-------------|---------------|-----------------|---------------|-----------------|---------------|
| Contractual Services    | -258.13     | 73,774.00     | 1,287.00        | 295,096.00    | 885,300.00      | 0.15%         |
| Commodities             | 0.00        | 25.00         | 0.00            | 100.00        | 300.00          | 0.00%         |
| Capital                 | 0.00        | 0.00          | 0.00            | 0.00          | 0.00            | 0.00%         |
| Bond Payment Transfers  | 274,894.25  | 275,416.00    | 1,374,471.25    | 1,101,664.00  | 3,305,000.00    | 41.59%        |
| Transfer to Depr & Repl | 0.00        | 28,750.00     | 0.00            | 115,000.00    | 345,000.00      | 0.00%         |
| Other                   | <u>0.00</u> | <u>166.00</u> | <u>1,054.00</u> | <u>664.00</u> | <u>2,000.00</u> | <u>52.70%</u> |
| Total-Administration    | 274,636.12  | 378,131.00    | 1,376,812.25    | 1,512,524.00  | 4,537,600.00    | 30.34%        |

Special Events Centers

|                      |        |           |            |            |            |        |
|----------------------|--------|-----------|------------|------------|------------|--------|
| Contractual          | 0.00   | 69,229.00 | 415,376.00 | 276,916.00 | 830,752.00 | 50.00% |
| Insurance & Electric | 249.56 | 3,799.00  | 480.03     | 15,196.00  | 45,600.00  | 0.00%  |
| Other                | 0.00   | 0.00      | 0.00       | 0.00       | 0.00       | 0.00%  |

|                              |        |           |            |            |              |        |
|------------------------------|--------|-----------|------------|------------|--------------|--------|
| Capital Outlay               | 0.00   | 12,500.00 | 0.00       | 50,000.00  | 150,000.00   | 0.00%  |
| Total-Special Events Centers | 249.56 | 85,528.00 | 415,856.03 | 342,112.00 | 1,026,352.00 | 40.52% |

|                              |        |          |        |          |           |       |
|------------------------------|--------|----------|--------|----------|-----------|-------|
| Facilities Maintenance       |        |          |        |          |           |       |
| Personnel Services           | 320.21 | 1,345.00 | 320.21 | 5,380.00 | 16,150.00 | 1.98% |
| Contractual Services         | 0.00   | 41.00    | 0.00   | 164.00   | 500.00    | 0.00% |
| Commodities                  | 0.00   | 815.00   | 0.00   | 3,260.00 | 9,800.00  | 0.00% |
| Total-Facilities Maintenance | 320.21 | 2,201.00 | 320.21 | 8,804.00 | 26,450.00 | 1.21% |

|                      |           |           |            |            |            |        |
|----------------------|-----------|-----------|------------|------------|------------|--------|
| Raceway Park         |           |           |            |            |            |        |
| Personnel Services   | 1,181.25  | 899.00    | 1,771.96   | 3,596.00   | 10,800.00  | 16.41% |
| Contractual Services | 59,038.87 | 23,090.00 | 112,329.89 | 92,360.00  | 277,100.00 | 40.54% |
| Commodities          | 1,722.24  | 1,665.00  | 5,918.87   | 6,660.00   | 20,000.00  | 29.59% |
| Capital Outlay       | 10,170.00 | 1,000.00  | 10,170.00  | 4,000.00   | 12,000.00  | 84.75% |
| Total-Raceway Park   | 72,112.36 | 26,654.00 | 130,190.72 | 106,616.00 | 319,900.00 | 40.70% |

|                                    |           |          |           |           |           |        |
|------------------------------------|-----------|----------|-----------|-----------|-----------|--------|
| Outdoor Regional Aquatics Facility |           |          |           |           |           |        |
| Contractual Services               | 9,666.15  | 6,250.00 | 36,606.15 | 25,000.00 | 75,000.00 | 48.81% |
| Commodities                        | 350.00    | 0.00     | 350.00    | 0.00      | 0.00      | 0.00   |
| Capital Outlay                     | 0.00      | 0.00     | 5,500.00  | 0.00      | 0.00      | 0.00   |
| Total - Aquatics Facility          | 10,016.15 | 6,250.00 | 42,456.15 | 25,000.00 | 75,000.00 | 56.61% |

|                                  |            |            |              |              |              |        |
|----------------------------------|------------|------------|--------------|--------------|--------------|--------|
| TOTAL EXPENDITURES-OPERATING FUN | 410,658.99 | 549,696.00 | 2,072,324.64 | 2,198,784.00 | 6,596,647.00 | 31.41% |
| Revenue Over/Under Expenditures  | 354,237.60 | -36,199.00 | -169,416.04  | -144,796.00  | -434,647.00  |        |

|   |           |           |             |            |            |        |
|---|-----------|-----------|-------------|------------|------------|--------|
| ST Organizational Funding Fund              |           |           |             |            |            |        |
| Revenues                                    |           |           |             |            |            |        |
| Grants                                      | 0.00      | 0.00      | 0.00        | 0.00       | 0.00       | 0.00   |
| Charges for Services                        | 0.00      | 0.00      | 0.00        | 0.00       | 0.00       | 0.00   |
| Transfer From Other                         | 0.00      | 7,119.00  | 0.00        | 28,476.00  | 85,430.00  |        |
| Transfer From Sales Tax Fund                | 0.00      | 59,167.00 | 0.00        | 236,668.00 | 710,000.00 | 0.00%  |
| Total Revenue-ST Organizational Funding     | 0.00      | 66,286.00 | 0.00        | 265,144.00 | 795,430.00 |        |
| Expenditures                                |           |           |             |            |            |        |
| Personnel Services                          | 7,649.49  | 6,173.00  | 21,249.48   | 24,692.00  | 74,105.00  | 28.67% |
| Contractual Services                        | 352.69    | 59,465.00 | 136,153.68  | 237,860.00 | 713,600.00 | 19.08% |
| Commodities                                 | 52.97     | 207.00    | 331.10      | 828.00     | 2,500.00   | 13.24% |
| Capital Outlay                              | 0.00      | 166.00    | 1,916.80    | 664.00     | 2,000.00   |        |
| Total Expenditures-ST Organizational Fundir | 8,055.15  | 66,011.00 | 159,651.06  | 264,044.00 | 792,205.00 | 20.15% |
| Revenue Over/Under Expenditures             | -8,055.15 | 275.00    | -159,651.06 | 1,100.00   | 3,225.00   |        |

Debt Service Account - SEC

Revenues

|                               |                   |                   |
|-------------------------------|-------------------|-------------------|
| Investment Income             | 97.68             | 233.78            |
| Transfer from Reserve Fund    | 0.00              | 0.00              |
| Transfer from Operating Funds | <u>274,894.25</u> | <u>929,933.10</u> |
| Total Revenues                | 274,991.93        | 930,166.88        |
| Expenditures                  |                   |                   |
| Principal Payments            | 0.00              | 0.00              |
| Interest Payments             | 0.00              | 0.00              |
| Investment Fees               | <u>0.00</u>       | <u>0.00</u>       |
| Total Expenditures            | 0.00              | 0.00              |

Revenue Over/Under Expenditures 274,991.93

930,166.88

Debt Service Account - Outdoor Regional Aquatics Facility

Revenues

|                               |             |                   |
|-------------------------------|-------------|-------------------|
| Investment Income             | 0.00        | 0.00              |
| Transfer from COI fund        | 21,113.78   | 21,113.78         |
| Transfer from Operating Funds | <u>0.00</u> | <u>170,041.50</u> |
| Total Revenues                | 21,113.78   | 191,155.28        |
| Expenditures                  |             |                   |
| Principal Payments            | 0.00        | 0.00              |
| Interest Payments             | <u>0.00</u> | <u>0.00</u>       |
| Total Expenditures            | 0.00        | 0.00              |

Revenue Over/Under Expenditures 21,113.78

191,155.28

BALANCE SHEET  
SALES TAX PROJECT FUNDS  
ENDING April, 2016

|  | Operating Fund      | Organizational Fund | ST-Depr. Fund       | Event Fund       | Depot Fund      | Water Park Project Fund | Debt Service Account-SEC | Debt Service Account - Water Park | TOTAL SALES TAX PROJECTS FUNDS |
|--|---------------------|---------------------|---------------------|------------------|-----------------|-------------------------|--------------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>                            |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| Assets                                   |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| Cash                                     | 2,270,952.07        | 40,004.78           | 4,991,183.57        | 10,811.82        | 1,135.38        | -870,067.73             | 1,721,978.78             | 489,108.58                        | 8,655,107.25                   |
| Cash - Reserve                           |                     |                     |                     |                  |                 |                         | 3,487,008.39             | 694,325.88                        | 4,181,334.27                   |
| Cash - Cost of Issuance                  |                     |                     |                     |                  |                 |                         |                          | 0.00                              | 0.00                           |
| Miscellaneous Receivable                 | 249.55              | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 0.00                     | 0.00                              | 249.55                         |
| Sales Tax Receivable                     | 392,749.98          | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 749,132.81               | 38,121.87                         | 392,749.98                     |
| Deferred Bond Issuance Costs             | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>      | <u>0.00</u>     | <u>0.00</u>             | <u>5,958,119.98</u>      | <u>1,221,556.33</u>               | <u>787,254.68</u>              |
| <b>TOTAL ASSETS</b>                      | 2,663,951.60        | 40,004.78           | 4,991,183.57        | 10,811.82        | 1,135.38        | -870,067.73             | 5,958,119.98             | 1,221,556.33                      | 14,016,695.73                  |
| <b>LIABILITIES &amp; FUND BALANCE</b>    |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| Liabilities                              |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| Accounts Payable                         | 283,502.64          | 0.00                | 0.00                | 0.00             | 6,937.45        | 18,413.58               | 0.00                     | 0.00                              | 308,853.67                     |
| Retainage Payable                        |                     |                     |                     |                  |                 | 423,991.00              |                          |                                   | 423,991.00                     |
| Salaries Payable                         | 0.00                | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 0.00                     | 0.00                              | 0.00                           |
| Sales Tax Payable                        |                     | 2.00                |                     |                  |                 |                         |                          |                                   | 2.00                           |
| Compensated Absences Payable             | 10,922.64           | 3,825.24            | 0.00                | 0.00             | 3,004.14        | 0.00                    | 0.00                     | 0.00                              | 17,752.02                      |
| Accrued Interest Payable                 | 0.00                | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 137,536.67               | 28,262.50                         | 165,799.17                     |
| Bond Premium                             | 0.00                | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 54,506.84                | 309,489.00                        | 363,995.84                     |
| Unamortized Bond Discount                |                     |                     |                     |                  |                 |                         |                          | -98,400.00                        | -98,400.00                     |
| Bonds Payable-Current                    | 0.00                | 0.00                | 0.00                | 0.00             | 0.00            | 0.00                    | 955,000.00               | 355,000.00                        | 1,310,000.00                   |
| Bonds Payable-Non-Current                | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>      | <u>0.00</u>     | <u>0.00</u>             | <u>35,225,000.00</u>     | <u>9,485,000.00</u>               | <u>44,710,000.00</u>           |
| <b>TOTAL LIABILITIES</b>                 | 294,425.28          | 3,827.24            | 0.00                | 0.00             | 9,941.59        | 442,404.58              | 36,372,043.51            | 10,079,351.50                     | 47,201,993.70                  |
| Total Current Liabilities                |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| <b>FUND BALAN</b>                        |                     |                     |                     |                  |                 |                         |                          |                                   |                                |
| Reserve for Encumbrances                 | 2,323,798.32        | 25,602.44           | 4,991,183.57        | 10,811.82        | -15,843.21      | -1,312,472.31           | 5,766,076.47             | 982,204.83                        | 12,771,361.93                  |
| Net Capital Assets-Related Debt          | 45,728.00           | 10,575.10           | 0.00                |                  | 7,037.00        |                         | -36,180,000.00           | -9,840,000.00                     | 63,340.10                      |
| Unused debt proceeds                     | 2,369,526.32        | 36,177.54           | 4,991,183.57        | 10,811.82        | -8,806.21       | -1,312,472.31           | -30,413,923.53           | -8,857,795.17                     | -46,020,000.00                 |
| Total Fund Equity                        | <u>2,663,951.60</u> | <u>40,004.78</u>    | <u>4,991,183.57</u> | <u>10,811.82</u> | <u>1,135.38</u> | <u>-870,067.73</u>      | <u>5,958,119.98</u>      | <u>1,221,556.33</u>               | <u>14,016,695.73</u>           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <u>2,663,951.60</u> | <u>40,004.78</u>    | <u>4,991,183.57</u> | <u>10,811.82</u> | <u>1,135.38</u> | <u>-870,067.73</u>      | <u>5,958,119.98</u>      | <u>1,221,556.33</u>               | <u>14,016,695.73</u>           |