

**Dodge City/Ford County CFAB Advisory Board Meeting**  
**City Hall**  
**City Commissioners Chambers**  
**Wednesday, November 6, 2019**  
**6:00 P.M.**  
**Agenda**

**Welcome:** Chair Ryan Rabe

**Roll Call:**

**Call to Order:** Chair Ryan Rabe

**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 September 25, 2019 Meeting
2. “Why Not Dodge” Sales Tax Fund Monthly Financial Report

**Report:**

1. United Wireless Arena and Boot Hill Casino and Resort Conference Center Update, Report by Executive Director Chris Ragland

**Unfinished Business:**

- 1.

**New Business:**

1. 2020 CFAB Organizational Funding Applications Recommendations- Report by Assistant City Manager/Public Affairs Melissa McCoy

**Next Meeting Date(s):**

1. 6:00 pm, Wednesday, January 29, 2020
2. 6:00 pm, Wednesday, March 25, 2020
3. 6:00 pm, Wednesday, September 23, 2020
4. 6:00 pm, Wednesday, November 4, 2020

**Adjournment**

**Dodge City/Ford County CFAB Advisory Board Meeting**  
**City Hall**  
**City Commissioners Chambers**  
**Wednesday, September 25, 6:00 P.M.**  
**Minutes**

**Welcome:** Chair Ryan Rabe

**Roll Call:** Ryan Rabe, Martha Mendoza, Mike Martinez, Michael Burns, County Administrator JD Gilbert and City Manager Cherise Tieben

**Call to Order:** Chair Ryan Rabe

**Consent Calendar:**

1. Approval of Minutes from April 3, 2019 Meeting. Mike Martinez made a motion to approve the consent calendar and Martha Mendoza seconded. Motion passed 4-0.
2. Why Not Dodge Sales Tax Monthly Financial Report-City Finance Director Nicole May reported that the transfer for Organizational Funding has not yet been made and that sales tax has improved from last year.

**Reports:**

1. Progress Reports for 2019 CFAB Organizational Funding-Assistant City Manager/Public Affairs Melissa McCoy provided a progress report on the recipients' use of grant funds for 2019 as well as the funds remaining and their plans for implementation by the end of the year. All of the recipients met the requirements for assisting with the Kansas State Fair and assisting Tourism Coalition meetings.
2. Tournament Update-Sports and Events Coordinator Michael Harris provided an update on the 2019 Baseball/Softball tournament season where 255 teams participated and there were 10 tournaments. Revenues were up to just over \$48,000. Teams have expressed interest in more sanctioned tournaments. In addition, Michael provided updates on winter indoor tournaments as well as the state tournaments that have been held or will be held in Dodge City.
3. Long Branch Lagoon Update- Facility Director Cheyenne Schellhamer and Standguard Aquatics Co-owner Danielle Satterly-provided attendance numbers for 2019 and stated that this season ranked 3<sup>rd</sup> overall for the four years since Long Branch Lagoon opened. Standguard is gearing up for their Trunk-or Treat event on Saturday, October 26. In addition, they are working on hosting the Western Kansas Swim meet which could bring 400 to 500 swimmers to Dodge City.
4. Dodge City Raceway Park Update-General Manager Tommie Estes presented the proposed schedule for 2020 including a possible National Lawn Mower Association race on July 3 and 4. In addition, he reported on the Raceway Park car count and attendance comparison for 2017, 2018 and 2019. Overall attendance and the car count was up this season and the addition of the Little DCRP brought in more visitors.

### **Unfinished Business:**

1. There was no unfinished business.

### **New Business:**

1. 2020 “Why Not Dodge” Sales Tax Budget-City Finance Director Nicole May presented the Sales Tax Memo. She reported that the projected revenue for the sales tax project fund for 2020 is \$5,986,000 which is slightly higher than what was budgeted in 2019. There was \$475,000 in revenue budgeted from the admissions, programs and concessions for the Long Branch Lagoon. The other revenues are interest on idle funds, sign sponsorships and athletic field sports revenue. Nicole reported that the Sports Commission was added to the sales tax fund since the main activity comes from sports tournaments although the funding for this item is from the Convention and Visitors Bureau. She requested guidance from CFAB for the swirl bowl slide for the Long Branch Lagoon. The slide is budgeted in the Capital Improvement Budget for \$600,000 and would be paid for from the Sales Tax Depreciation and Replacement fund. The consensus of the board was that the budget should be approved as presented and then the sales tax should be evaluated after the 2020 season to determine if the swirl bowl slide project should be completed.

Michael Burns made a motion to approve the budget as presented and Mike Martinez seconded. The motion passed 4-0.

### **Next Meeting Date(s):**

1. 6:00 pm, Wednesday, November 6, 2019

**Adjournment-** Mike Martinez made a motion to adjourn the Martha Mendoza seconded. The motion that passed unanimously.

BALANCE SHEET  
SALES TAX PROJECT FUNDS  
ENDING September 2019

	Operating Fund	Organizational Funding Fund	ST-Depr. & Replacement Fund	Event Fund	Depot Fund	Debt Service Account-SEC	Debt Service Account - Water Park	TOTAL SALES TAX PROJECTS FUNDS
<b>ASSETS</b>								
<b>Assets</b>								
Cash	39,421.72	226,404.35	1,339,762.69	35,504.30	473,910.93	9,316.10	173,125.03	2,297,445.12
Cash - Reserve	-	-	-	-	-	3,640,306.42	664,636.92	4,304,943.34
Cash - 2016 REF Bonds Debt Service	-	-	-	-	-	657,568.76	-	657,568.76
Cash - Cost of Issuance	-	-	-	-	-	4,344.63	1.15	4,345.78
Miscellaneous Receivable	338.94	-	-	-	2,766.08	-	-	3,105.02
Sales Tax Receivable	408,612.53	-	-	-	-	-	-	408,612.53
Deferred Bond Issuance Costs	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>448,373.19</b>	<b>226,404.35</b>	<b>1,339,762.69</b>	<b>35,504.30</b>	<b>476,677.01</b>	<b>4,311,535.91</b>	<b>837,763.10</b>	<b>7,676,020.55</b>
<b>LIABILITIES &amp; FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts Payable	544,454.36	20,920.98	-	-	9,717.84	-	-	575,093.18
Retainage Payable	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-
Sales Tax Payable	364.03	-	-	-	-	-	-	364.03
Compensated Absences Payable	12,770.05	7,329.94	-	-	3,407.42	-	-	23,507.41
Accrued Interest Payable	-	-	-	-	-	109,668.75	26,158.33	135,827.08
Deferred Gain on Refunding	-	-	-	-	-	1,967,590.18	-	1,967,590.18
Bond Premium	-	-	-	-	-	45,899.62	261,048.00	306,947.62
Unamortized Bond Discount	-	-	-	-	-	-	-	-
Bonds Payable-Current	-	-	-	-	-	1,245,000.00	380,000.00	1,625,000.00
Bonds Payable-Non-Current	-	-	-	-	-	32,215,000.00	8,380,000.00	40,595,000.00
<b>TOTAL LIABILITIES</b>	<b>557,588.44</b>	<b>28,250.92</b>	<b>-</b>	<b>-</b>	<b>13,125.26</b>	<b>35,583,158.55</b>	<b>9,047,206.33</b>	<b>45,229,329.50</b>
Total Current Liabilities								
<b>FUND BALAN</b>	<b>(123,390.25)</b>	<b>198,153.43</b>	<b>1,339,762.69</b>	<b>35,504.30</b>	<b>463,551.75</b>	<b>2,188,377.36</b>	<b>550,556.77</b>	<b>4,652,516.05</b>
Reserve for Encumbrances	14,175.00	-	-	-	-	-	-	14,175.00
Net Capital Assets-Related Debt	-	-	-	-	-	(33,460,000.00)	(8,760,000.00)	(42,220,000.00)
Unused debt proceeds	-	-	-	-	-	-	-	-
<b>Total Fund Equity</b>	<b>(109,215.25)</b>	<b>198,153.43</b>	<b>1,339,762.69</b>	<b>35,504.30</b>	<b>463,551.75</b>	<b>(31,271,622.64)</b>	<b>(8,209,443.23)</b>	<b>(37,553,308.95)</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>448,373.19</b>	<b>226,404.35</b>	<b>1,339,762.69</b>	<b>35,504.30</b>	<b>476,677.01</b>	<b>4,311,535.91</b>	<b>837,763.10</b>	<b>7,676,020.55</b>

SALES TAX PROJECT FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET PERFORMANCE  
September 30, 2019

	Current Month (September 2019) Actual	Current Month (September 2019) Budget	Current YTD (Jan-Sept 2019) Actual	Current YTD (Jan-Sept 2019) Budget	Annual FY 2019 Budget	
<b>Revenues</b>						
Sales Tax	534,010.49	491,333.00	4,375,597.93	4,421,997.00	5,896,000.00	74.21%
Investment Earnings	181.03	1,666.00	16,519.98	14,994.00	20,000.00	82.60%
Field Sports Revenues	10,221.73	15,636.00	122,131.37	140,724.00	187,660.00	65.08%
Racetrack Revenues	-	-	-	-	-	0.00%
Miscellaneous	-	250.00	2,300.00	2,250.00	3,000.00	76.67%
Longbranch Lagoon	10,286.14	42,124.00	473,264.59	379,116.00	505,500.00	93.62%
<b>Total Revenues</b>	<b>554,699.39</b>	<b>551,009.00</b>	<b>4,989,813.87</b>	<b>4,959,081.00</b>	<b>6,612,160.00</b>	<b>75.46%</b>
<b>Expenditures</b>						
<b>Field Sports</b>						
Personnel Services	61,929.94	22,086.00	201,186.69	198,774.00	265,061.00	75.90%
Contractual Services	19,666.78	9,414.00	77,182.18	84,726.00	113,050.00	68.27%
Commodities	6,024.17	6,899.00	58,459.87	62,091.00	82,850.00	70.56%
Capital	-	5,249.00	12,060.23	47,241.00	63,000.00	19.14%
Field Sports-Tournaments	7,138.90	23,964.00	178,761.99	215,676.00	287,620.00	62.15%
<b>Total-Field Sports</b>	<b>94,759.79</b>	<b>67,612.00</b>	<b>527,650.96</b>	<b>608,508.00</b>	<b>811,581.00</b>	<b>65.02%</b>
<b>Administration</b>						
Contractual Services	860,000.00	72,107.00	860,000.00	648,963.00	865,300.00	99.39%
Commodities	-	-	-	-	-	0.00%
Capital	-	-	-	-	-	0.00%
Bond Payment Transfers	276,897.93	271,250.00	2,258,422.95	2,441,250.00	3,255,000.00	69.38%
Transfer to Dev & Growth	-	-	-	-	-	0.00%
Interest	-	-	-	-	-	0.00%
Transfer to Depr & Repl	-	58,750.00	-	528,750.00	705,000.00	0.00%
Other	-	183.00	1,908.00	1,647.00	2,200.00	86.73%
<b>Total-Administration</b>	<b>1,136,897.93</b>	<b>402,290.00</b>	<b>3,120,330.95</b>	<b>3,620,610.00</b>	<b>4,827,500.00</b>	<b>64.64%</b>

OPERATING FUND-SALES TAX PROJECTS

Special Events Centers												
Contractual	218,875.00	74,625.00	875,500.00	671,625.00	895,500.00	97.77%						
Insurance & Electric	40,338.94	3,599.00	42,384.97	32,391.00	43,200.00	98.11%						
Other	-	-	-	-	-	0.00%						
Capital Outlay	-	8,333.00	44,604.00	74,997.00	100,000.00	44.60%						
Total-Special Events Centers	<u>259,213.94</u>	<u>86,557.00</u>	<u>962,488.97</u>	<u>779,013.00</u>	<u>1,038,700.00</u>	<u>92.66%</u>						
Facilities Maintenance												
Personnel Services	242.22	1,345.00	12,116.74	12,105.00	16,150.00	75.03%						
Contractual Services	-	-	-	-	-	0.00%						
Commodities	-	607.00	1,588.25	5,463.00	7,300.00	21.76%						
Total-Facilities Maintenance	<u>242.22</u>	<u>1,952.00</u>	<u>13,704.99</u>	<u>17,568.00</u>	<u>23,450.00</u>	<u>58.44%</u>						
Raceway Park												
Personnel Services	1,035.23	899.00	8,427.27	8,091.00	10,800.00	78.03%						
Contractual Services	67,735.90	27,564.00	305,226.23	248,076.00	330,800.00	92.27%						
Commodities	395.31	1,174.00	4,189.87	10,566.00	14,100.00	29.72%						
Capital Outlay	-	1,274.00	6,299.99	11,466.00	15,300.00	41.18%						
Total-Raceway Park	<u>69,166.44</u>	<u>30,911.00</u>	<u>324,143.36</u>	<u>278,199.00</u>	<u>371,000.00</u>	<u>87.37%</u>						
Outdoor Regional Aquatics Facility												
Personnel Services	-	-	-	-	-	#DIV/0!						
Contractual Services	50,995.06	46,914.00	572,593.01	422,226.00	563,000.00	101.70%						
Commodities	1,767.50	1,041.00	7,618.82	9,369.00	12,500.00	60.95%						
Capital Outlay	-	416.00	-	3,744.00	5,000.00	0.00%						
Total - Aquatics Facility	<u>52,762.56</u>	<u>48,371.00</u>	<u>580,211.83</u>	<u>435,339.00</u>	<u>580,500.00</u>	<u>99.95%</u>						
TOTAL EXPENDITURES-OPERATING FUN	1,613,042.88	637,693.00	5,528,531.06	5,739,237.00	7,652,731.00	72.24%						
Revenue Over/Under Expenditures	(1,058,343.49)	(86,684.00)	(538,717.19)	(780,156.00)	(1,040,571.00)							

