

Dodge City/Ford County CFAB Advisory Board Meeting
City Hall & “Why Not Dodge” Projects
Wednesday, May 3, 2023
6:30 P.M.
Agenda

Welcome: Chair Angela Unruh

Roll Call:

Call to Order: Chair Angela Unruh

Visitors:

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

Election of Officers:

1. Election of 2023 Vice-Chair

Consent Calendar:

1. Approval of Minutes from January 9, 2023 Meeting
2. “Why Not Dodge” Sales Tax Report- Report by Finance Director, Nicole May

Unfinished Business:

New Business:

Reports: (Dodge City Convention and Visitors Bureau Trolley will shuttle CFAB Board and Staff to the following projects for onsite reports.)

- Dodge City Raceway – Report by Outlaw Productions, Operator/Promoter- Kyler Fetters
- Long Branch Lagoon- Report by Director of Parks and Facilities, Daniel Cecil

Next Meeting Date(s):

1. 6:30pm, Wednesday, June 21, 2023
2. 6:30pm, Wednesday, September 20, 2023
3. 6:30, Wednesday, December 6, 2023

Adjournment:

Dodge City/Ford County CFAB Advisory Board Meeting
Zoom
Monday, January 9, 2022
6:30 P.M.
Minutes

Welcome: Chair Michael Brakey

Roll Call: Michael Brakey, Angela Unruh, Mike Laskowsky, Martha Mendoza, Hugo Rodela, Hugo Garcia, Paige Bangerter (Absent), City Commissioner Rick Sowers, County Commissioner Kenneth Snook, City Manager Nick Hernandez, and Assistant County Administrator Shawn Fletcher

Call to Order: Chair Michael Brakey

Visitors:

1. There were no visitors remarks.

Election of Officers:

1. Election of 2023 Chair: Michael Brakey made a motion to nominate Angela Unruh to serve as Chair of CFAB. Martha Mendoza seconded the motion which passed 6-0.
2. Election of 2023 Vice-Chair: Angela Unruh made a motion to nominate Paige Bangerter to serve as Vice-Chair of CFAB. Michael Brakey seconded the motion which passed 6-0.

Consent Calendar:

1. Approval of Minutes from December 20, 2022 Meeting

Michael Brakey made a motion to approve the consent calendar and Hugo Garcia seconded. The motion passed 6-0.

Unfinished Business:

1. There was no unfinished business

New Business:

1. Recommend United Wireless Arena Ice Floor Repair- Report by Assistant City Manager/Public Affairs, Melissa McCoy and City Director of Administration, Ryan Reid. Ms. McCoy and Mr. Reid provided an overview of the staff recommendation for the process for obtaining the quote from Phillips Site Work to repair the ice floor at United Wireless Arena for \$59,820. The repairs will be paid out of the Depreciation fund.

Michael Brakey made a motion to recommend approval of the CFAB Organizational Funding applications as presented and Mike Laskowsky seconded. The motion passed 6-0.

Next Meeting Date(s)

Assistant City Manager/Public Affairs, Melissa McCoy explained that she had sent out an email request to the board for future meeting times and the preference was to continue with evening meetings. Then, Board Chair, Angela Unruh thanked Michael Brakey and Hugo Rodela for their dedication and service on CFAB since this meeting marked the end of their second terms. Staff is currently working on recommendations for nominations to the joint commissions for the new members. Ms. McCoy will notify the board about the next meeting date.

Adjournment:

Hugo Garcia made a motion to adjourn and Michael Brakey seconded. The motion passed unanimously.

BALANCE SHEET
SALES TAX PROJECT FUNDS
ENDING December 2022

	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
ASSETS								
Assets								
Cash	1,885,430.73	349,393.54	1,164,218.41	2,350.47	729,329.66	9,527.84	(99.92)	4,140,150.73
Cash - Reserve	-	-	-	-	-	3,312,764.72	665,338.18	3,978,102.90
Cash - 2016 REF Bonds Debt Service	-	-	-	-	-	1,019,534.54	277,825.00	1,297,359.54
Cash - Cost of Issuance	-	-	-	-	-	4,344.63	1.15	4,345.78
Miscellaneous Receivable	-	-	-	-	-	-	-	-
Sales Tax Receivable	-	-	-	-	-	-	-	-
Deferred Bond Issuance Costs	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,885,430.73	349,393.54	1,164,218.41	2,350.47	729,329.66	4,346,171.73	943,064.41	9,419,958.95
LIABILITIES & FUND BALANCE								
Liabilities								
Accounts Payable	28,339.05	14,901.00	-	-	17,005.93	-	-	60,245.98
Retainage Payable	-	-	-	-	-	-	-	-
Salaries Payable	4,475.18	-	-	-	2,066.53	-	-	6,541.71
Sales Tax Payable	160.69	-	-	-	-	-	-	160.69
Compensated Absences Payable	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-
Deferred Gain on Refunding	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-
Unamortized Bond Discount	-	-	-	-	-	-	-	-
Bonds Payable-Current	-	-	-	-	-	-	-	-
Bonds Payable-Non-Current	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	32,974.92	14,901.00	-	-	19,072.46	-	-	66,948.38
Total Current Liabilities								
FUND BALAN	1,852,455.81	334,492.54	1,164,218.41	2,350.47	710,257.20	4,346,171.73	943,064.41	9,353,010.57
Reserve for Encumbrances	-	-	-	-	-	-	-	-
Net Capital Assets-Related Debt	-	-	-	-	-	-	-	-
Unused debt proceeds	-	-	-	-	-	-	-	-
Total Fund Equity	1,852,455.81	334,492.54	1,164,218.41	2,350.47	710,257.20	4,346,171.73	943,064.41	9,353,010.57
TOTAL LIABILITIES AND FUND EQUITY	1,885,430.73	349,393.54	1,164,218.41	2,350.47	729,329.66	4,346,171.73	943,064.41	9,419,958.95

SALES TAX PROJECT FUND
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET PERFORMANCE
December 31, 2022

	Current Month (Dec 2022) Actual	Current Month (Dec 2022) Budget	Current YTD (Jan-Dec 2022) Actual	Current YTD (Jan-Dec 2022) Budget	Annual FY 2022 Budget	
OPERATING FUND-SALES TAX PROJECTS						
Revenues						
Sales Tax	659,222.89	533,088.00	7,959,082.74	6,397,056.00	6,397,056.00	124.42%
Investment Earnings	13,413.05	83.33	34,445.17	1,000.00	1,000.00	3444.52%
Field Sports Revenues	20,079.00	10,416.67	91,542.80	125,000.00	125,000.00	73.23%
Racetrack Revenues	-	-	-	-	-	0.00%
Miscellaneous	-	250.00	-	3,000.00	3,000.00	0.00%
Longbranch Lagoon	1,336.00	40,000.00	398,740.55	480,000.00	480,000.00	83.07%
Total Revenues	694,050.94	583,838.00	8,483,811.26	7,006,056.00	7,006,056.00	121.09%
Expenditures						
Field Sports						
Personnel Services	25,248.31	22,826.25	240,150.92	273,915.00	273,915.00	87.67%
Contractual Services	17,598.87	9,354.17	131,074.87	112,250.00	112,250.00	116.77%
Commodities	(2,435.70)	7,141.67	122,691.81	85,700.00	85,700.00	143.16%
Capital	-	-	-	-	-	#DIV/0!
Field Sports-Tournaments	12,311.19	15,589.08	157,224.40	187,069.00	187,069.00	84.05%
Total-Field Sports	52,722.67	54,911.17	651,142.00	658,934.00	658,934.00	98.82%
Administration						
Contractual Services	-	72,108.33	862,348.66	865,300.00	865,300.00	99.66%
Commodities	-	-	-	-	-	0.00%
Capital	-	-	-	-	-	0.00%
Bond Payment Transfers	-	289,003.92	3,298,442.91	3,468,047.00	3,468,047.00	95.11%
Transfer to Event Fund	150,000.00	8,333.33	-	25,000.00	100,000.00	0.00%
Interest	-	-	-	-	-	0.00%
Transfer to Depr & Repl	-	-	-	-	-	#DIV/0!
Other	-	233.33	2,558.00	2,800.00	2,800.00	91.36%
Total-Administration	150,000.00	369,678.92	4,163,349.57	4,361,147.00	4,436,147.00	93.85%

Special Events Centers						
Contractual	-	74,625.00	900,000.00	895,500.00	895,500.00	100.50%
Insurance & Electric	3,581.08	3,666.67	42,521.96	44,000.00	44,000.00	96.64%
Other	-	13.33	1,803.17	160.00	160.00	1126.98%
Capital Outlay	-	1,666.67	88,659.99	20,000.00	20,000.00	443.30%
Total-Special Events Centers	3,581.08	79,971.67	1,032,985.12	959,660.00	959,660.00	107.64%
Facilities Maintenance						
Personnel Services	-	1,170.00	-	14,040.00	14,040.00	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	608.33	-	7,300.00	7,300.00	0.00%
Total-Facilities Maintenance	-	1,778.33	-	21,340.00	21,340.00	0.00%
Raceway Park						
Personnel Services	-	900.00	3,733.51	10,800.00	10,800.00	34.57%
Contractual Services	8,357.10	26,575.00	339,577.78	318,900.00	318,900.00	106.48%
Commodities	430.17	1,000.00	25,970.78	12,000.00	12,000.00	216.42%
Capital Outlay	-	3,416.67	30,760.74	41,000.00	41,000.00	75.03%
Total-Raceway Park	8,787.27	31,891.67	400,042.81	382,700.00	382,700.00	104.53%
Outdoor Regional Aquatics Facility						
Personnel Services	2,996.50	22,929.33	432,694.30	275,152.00	275,152.00	157.26%
Contractual Services	24,242.40	9,891.67	202,386.67	118,700.00	118,700.00	170.50%
Commodities	-	9,041.67	317,132.82	108,500.00	108,500.00	292.29%
Capital Outlay	-	-	51,531.40	-	-	#DIV/0!
Total - Aquatics Facility	27,238.90	41,862.67	1,003,745.19	502,352.00	502,352.00	199.81%
TOTAL EXPENDITURES-OPERATING FUN	242,329.92	580,094.42	7,251,264.69	6,886,133.00	6,961,133.00	104.17%
Revenue Over/Under Expenditures	451,721.02	3,743.58	1,232,546.57	119,923.00	44,923.00	

ST Organizational Funding Fund

Revenues

Grants	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Transfer From Other	-	-	-	-	-	0.00%
Transfer From Sales Tax Fund	-	50,833.33	610,000.00	710,000.00	610,000.00	100.00%
Total Revenue-ST Organizational Funding	-	50,833.33	610,000.00	710,000.00	610,000.00	

Expenditures

Personnel Services	-	-	-	-	-	#DIV/0!
Contractual Services	33,461.00	51,016.67	663,150.32	612,200.00	612,200.00	108.32%
Commodities	-	83.33	134.93	1,000.00	1,000.00	13.49%
Capital Outlay	-	-	-	-	-	0.00%
Total Expenditures-ST Organizational Fundir	33,461.00	51,100.00	663,285.25	613,200.00	613,200.00	108.17%

Revenue Over/Under Expenditures (33,461.00) (266.67) (53,285.25) 96,800.00 (3,200.00)

Debt Service Account - SEC

Revenues

Investment Income	-	-
Transfer from Reserve Fund	-	-
Transfer from Operating Funds	229,534.38	2,596,474.66
Total Revenues	229,534.38	2,596,474.66

Expenditures

Principal Payments	-	1,480,000.00
Interest Payments	-	1,204,012.50
Investment Fees	100.00	100.00
Total Expenditures	100.00	2,684,112.50

Revenue Over/Under Expenditures 229,434.38 (87,637.84)

Debt Service Account - Outdoor Regional Acquatics Facility

Revenues

Investment Income	-	-
Transfer from COI fund	-	-
Transfer from Operating Funds	57,825.00	551,968.25
Total Revenues	57,825.00	551,968.25

Expenditures

Principal Payments	-	420,000.00
Interest Payments	-	262,271.56
Investment Fees	100.00	100.00
Total Expenditures	100.00	682,371.56

Revenue Over/Under Expenditures 57,725.00 (130,403.31)

BALANCE SHEET
SALES TAX PROJECT FUNDS
ENDING March 2023

	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
ASSETS								
Assets								
Cash	64,329.72	312,862.94	2,607,949.41	(40,149.53)	686,851.77	9,623.92	(99.92)	3,641,368.31
Cash - Reserve	-	-	-	-	-	3,315,813.35	665,338.18	3,981,151.53
Cash - 2016 REF Bonds Debt Service	-	-	-	-	-	1,708,037.68	451,200.00	2,159,237.68
Cash - Cost of Issuance	-	-	-	-	-	4,344.63	1.15	4,345.78
Miscellaneous Receivable	-	-	-	-	-	-	-	-
Sales Tax Receivable	-	-	-	-	-	-	-	-
Deferred Bond Issuance Costs	-	-	-	-	-	-	-	-
TOTAL ASSETS	64,329.72	312,862.94	2,607,949.41	(40,149.53)	686,851.77	5,037,819.58	1,116,439.41	9,786,103.30
LIABILITIES & FUND BALANCE								
Liabilities								
Accounts Payable	1,670.34	-	-	-	425.00	-	-	2,095.34
Retainage Payable	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-
Deferred Gain on Refunding	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-
Unamortized Bond Discount	-	-	-	-	-	-	-	-
Bonds Payable-Current	-	-	-	-	-	-	-	-
Bonds Payable-Non-Current	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	1,670.34	-	-	-	425.00	-	-	2,095.34
Total Current Liabilities								
FUND BALAN:	62,659.38	312,862.94	2,607,949.41	(40,149.53)	686,426.77	5,037,819.58	1,116,439.41	9,784,007.96
Reserve for Encumbrances	-	-	-	-	-	-	-	-
Net Capital Assets-Related Debt	-	-	-	-	-	-	-	-
Unused debt proceeds	-	-	-	-	-	-	-	-
Total Fund Equity	62,659.38	312,862.94	2,607,949.41	(40,149.53)	686,426.77	5,037,819.58	1,116,439.41	9,784,007.96
TOTAL LIABILITIES AND FUND EQUITY	64,329.72	312,862.94	2,607,949.41	(40,149.53)	686,851.77	5,037,819.58	1,116,439.41	9,786,103.30

SALES TAX PROJECT FUND
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET PERFORMANCE
March 31, 2023

	Current Month (March 2023) Actual	Current Month (March 2023) Budget	Current YTD (Jan-Mar 2023) Actual	Current YTD (Jan-Mar 2023) Budget	Annual FY 2023 Budget	
Revenues						
Sales Tax	673,836.98	625,000.00	1,621,684.18	1,875,000.00	7,500,000.00	21.62%
Investment Earnings	11,188.89	125.00	21,914.19	375.00	1,500.00	1460.95%
Field Sports Revenues	250.00	5,833.33	3,190.00	17,500.00	70,000.00	4.56%
Racetrack Revenues	-	-	-	-	-	0.00%
Miscellaneous	-	500.00	-	1,500.00	6,000.00	0.00%
Longbranch Lagoon	490.00	33,750.00	3,020.00	101,250.00	405,000.00	0.75%
Total Revenues	685,765.87	665,208.33	1,649,808.37	1,995,625.00	7,982,500.00	20.67%
Expenditures						
Field Sports						
Personnel Services	12,266.87	21,691.67	40,069.57	65,075.00	260,300.00	15.39%
Contractual Services	9,964.84	9,420.83	16,777.34	28,262.50	113,050.00	14.84%
Commodities	7,784.54	7,333.33	19,109.05	22,000.00	88,000.00	21.71%
Capital	-	2,100.00	-	6,300.00	25,200.00	0.00%
Field Sports-Tournaments	3,877.43	16,154.17	12,989.55	48,462.50	193,850.00	6.70%
Total-Field Sports	33,893.68	56,700.00	88,945.51	170,100.00	680,400.00	13.07%
Administration						
Contractual Services	-	72,108.33	2,805.50	216,325.00	865,300.00	0.32%
Commodities	-	-	-	-	-	0.00%
Capital	-	-	-	-	-	0.00%
Bond Payment Transfers	287,359.38	289,469.42	1,436,796.90	868,408.25	3,473,633.00	41.36%
Transfer to Event Fund	-	8,333.33	-	25,000.00	100,000.00	0.00%
Interest	-	-	-	-	-	0.00%
Transfer to Depr & Repl	-	37,500.00	1,500,000.00	112,500.00	450,000.00	333.33%
Other	954.00	233.33	954.00	700.00	2,800.00	34.07%
Total-Administration	288,313.38	407,644.42	2,940,556.40	1,222,933.25	4,891,733.00	60.11%

OPERATING FUND-SALES TAX PROJECTS

Special Events Centers						
Contractual	12,500.00	78,333.33	463,000.00	235,000.00	940,000.00	49.26%
Insurance & Electric	345.01	5,333.33	5,164.40	16,000.00	64,000.00	8.07%
Other	-	208.33	-	625.00	2,500.00	0.00%
Capital Outlay	-	6,458.33	36,084.00	19,375.00	77,500.00	46.56%
Total-Special Events Centers	<u>12,845.01</u>	<u>90,333.33</u>	<u>504,248.40</u>	<u>271,000.00</u>	<u>1,084,000.00</u>	<u>46.52%</u>
Facilities Maintenance						
Personnel Services	-	4,122.75	-	12,368.25	49,473.00	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	650.00	-	1,950.00	7,800.00	0.00%
Total-Facilities Maintenance	<u>-</u>	<u>4,772.75</u>	<u>-</u>	<u>14,318.25</u>	<u>57,273.00</u>	<u>0.00%</u>
Raceway Park						
Personnel Services	20.60	900.00	20.60	2,700.00	10,800.00	0.19%
Contractual Services	34,439.81	25,000.00	189,058.03	75,000.00	300,000.00	63.02%
Commodities	1,408.45	2,083.33	1,510.32	6,250.00	25,000.00	6.04%
Capital Outlay	13,564.39	5,350.00	13,564.39	16,050.00	64,200.00	21.13%
Total-Raceway Park	<u>49,433.25</u>	<u>33,333.33</u>	<u>204,153.34</u>	<u>100,000.00</u>	<u>400,000.00</u>	<u>51.04%</u>
Outdoor Regional Aquatics Facility						
Personnel Services	3,874.29	37,500.00	6,626.59	112,500.00	450,000.00	1.47%
Contractual Services	11,132.98	12,500.00	28,390.57	37,500.00	150,000.00	18.93%
Commodities	1,461.65	14,875.00	9,917.66	44,625.00	178,500.00	5.56%
Capital Outlay	-	-	-	-	-	#DIV/0!
Total - Aquatics Facility	<u>16,468.92</u>	<u>64,875.00</u>	<u>44,934.82</u>	<u>194,625.00</u>	<u>778,500.00</u>	<u>5.77%</u>
TOTAL EXPENDITURES-OPERATING FUN	400,954.24	657,658.83	3,782,838.47	1,972,976.50	7,891,906.00	47.93%
Revenue Over/Under Expenditures	284,811.63	7,549.50	(2,133,030.10)	22,648.50	90,594.00	

ST Organizational Funding Fund						
Revenues						
Grants	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Transfer From Other	-	-	-	-	-	0.00%
Transfer From Sales Tax Fund	-	59,166.67	-	177,500.00	710,000.00	0.00%
Total Revenue-ST Organizational Funding	-	59,166.67	-	177,500.00	710,000.00	
Expenditures						
Personnel Services	-	-	-	-	-	#DIV/0!
Contractual Services	-	59,350.00	5,840.00	178,050.00	712,200.00	0.82%
Commodities	-	83.33	-	250.00	1,000.00	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total Expenditures-ST Organizational Fundli	-	59,433.33	5,840.00	178,300.00	713,200.00	0.82%
Revenue Over/Under Expenditures	-	(266.67)	(5,840.00)	(800.00)	(3,200.00)	

Debt Service Account - SEC						
Revenues						
Investment Income	1,076.02		3,144.71			
Transfer from Reserve Fund	-		-			
Transfer from Operating Funds	229,534.38		688,603.14			
Total Revenues	230,610.40		691,747.85			
Expenditures						
Principal Payments	-		-			
Interest Payments	-		-			
Investment Fees	100.00		100.00			
Total Expenditures	100.00		100.00			
Revenue Over/Under Expenditures	230,510.40		691,647.85			

Debt Service Account - Outdoor Regional Acquatics Facility						
Revenues						
Investment Income	-		-			
Transfer from COI fund	-		-			
Transfer from Operating Funds	57,825.00		173,475.00			
Total Revenues	57,825.00		173,475.00			
Expenditures						
Principal Payments	-		-			
Interest Payments	-		-			
Investment Fees	100.00		100.00			
Total Expenditures	100.00		100.00			
Revenue Over/Under Expenditures	57,725.00		173,375.00			