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.
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.

<table>
<thead>
<tr>
<th>Fund</th>
<th>K.S.A.</th>
<th>Page No.</th>
<th>2013 Amended Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Amount of 2012 Tax that was Levied</td>
</tr>
<tr>
<td>Sales Tax Fund-Special Projects</td>
<td>2</td>
<td></td>
<td>6,297,405</td>
</tr>
<tr>
<td>Rural Housing Incentive District Fund</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Streets and Highways Fund</td>
<td>3</td>
<td></td>
<td>714,805</td>
</tr>
<tr>
<td>Special Alcohol &amp; Drug Fund</td>
<td>4</td>
<td></td>
<td>109,000</td>
</tr>
<tr>
<td>Transient Guest Tax - 2%</td>
<td>4</td>
<td></td>
<td>70,000</td>
</tr>
<tr>
<td>Drainage Fund</td>
<td>5</td>
<td></td>
<td>177,260</td>
</tr>
<tr>
<td>Totals</td>
<td>xxxxxxxxxx</td>
<td>0</td>
<td>7,298,470</td>
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<tr>
<td>Summary of Amendments</td>
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<td></td>
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</tbody>
</table>

Attested date: __________

County Clerk

Assisted by:

Address:

Email:

Governing Body

Page No. 1
Adopted Budget

<table>
<thead>
<tr>
<th>Sales Tax Fund-Special Projects</th>
<th>2013 Adopted Budget</th>
<th>2013 Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unencumbered Cash Balance January 1</td>
<td>4,862,444</td>
<td>4,862,444</td>
</tr>
<tr>
<td>Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td>4,500,000</td>
<td>4,500,000</td>
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<tr>
<td>Sales Tax from Ford County</td>
<td>1,100,000</td>
<td>1,100,000</td>
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<tr>
<td>Interest Income</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Concessions</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>Field Rental</td>
<td>8,000</td>
<td>8,000</td>
</tr>
<tr>
<td>Other Athletic Field Inc</td>
<td>7,000</td>
<td>7,000</td>
</tr>
<tr>
<td>Sign Sponsorships</td>
<td>7,000</td>
<td>7,000</td>
</tr>
<tr>
<td>Transfer from General Fund</td>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Sale of Scrap</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td><strong>5,698,000</strong></td>
<td><strong>5,698,000</strong></td>
</tr>
<tr>
<td><strong>Resources Available:</strong></td>
<td><strong>10,560,444</strong></td>
<td><strong>10,560,444</strong></td>
</tr>
</tbody>
</table>

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            |
## Adopted Budget

### Rural Housing Incentive District Fund

<table>
<thead>
<tr>
<th></th>
<th>2013 Adopted Budget</th>
<th>2013 Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unencumbered Cash Balance January 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Property Tax</td>
<td>0</td>
<td>64,000</td>
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<tr>
<td>Interest on Idle Funds</td>
<td>0</td>
<td>64,000</td>
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<tr>
<td><strong>Total Receipts</strong></td>
<td>0</td>
<td>64,000</td>
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<tr>
<td><strong>Resources Available:</strong></td>
<td>0</td>
<td>64,000</td>
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<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
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<tr>
<td>Reimburse Development Costs</td>
<td>0</td>
<td>64,000</td>
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<td><strong>Total Expenditures</strong></td>
<td>0</td>
<td>64,000</td>
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<tr>
<td>Unencumbered Cash Balance December 31</td>
<td>0</td>
<td>0</td>
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</table>

### Special Streets and Highways Fund

<table>
<thead>
<tr>
<th></th>
<th>2013 Adopted Budget</th>
<th>2013 Proposed Budget</th>
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<tbody>
<tr>
<td>Unencumbered Cash Balance January 1</td>
<td>109,118</td>
<td>109,118</td>
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<tr>
<td>Receipts:</td>
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<td></td>
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<tr>
<td>State of Kansas Gas Tax</td>
<td>711,560</td>
<td>711,560</td>
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<tr>
<td>County Transfers Gas</td>
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<tr>
<td><strong>Total Receipts</strong></td>
<td>711,560</td>
<td>711,560</td>
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<tr>
<td><strong>Resources Available:</strong></td>
<td>820,678</td>
<td>820,678</td>
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<tr>
<td>Expenditures:</td>
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<td></td>
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<tr>
<td>Personal Services</td>
<td>234,990</td>
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<td>Proposed Salary Increase</td>
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<td>6,215</td>
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<tr>
<td>Contractual</td>
<td>21,800</td>
<td>21,800</td>
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<tr>
<td>Commodities</td>
<td>133,800</td>
<td>133,800</td>
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<tr>
<td>Capital Outlay</td>
<td>318,000</td>
<td>420,195</td>
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<td><strong>Total Expenditures</strong></td>
<td>714,805</td>
<td>817,000</td>
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<tr>
<td>Unencumbered Cash Balance December 31</td>
<td>105,873</td>
<td>3,678</td>
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</table>
## Adopted Budget

**Special Alcohol & Drug Fund**

<table>
<thead>
<tr>
<th></th>
<th>2013 Adopted Budget</th>
<th>2013 Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unencumbered Cash Balance January 1</td>
<td>19,825</td>
<td>19,825</td>
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<tr>
<td>Receipts:</td>
<td></td>
<td></td>
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<tr>
<td>Intergovernmental</td>
<td>90,000</td>
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<tr>
<td><strong>Total Receipts</strong></td>
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<td>102,000</td>
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<tr>
<td>Resources Available:</td>
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<td>121,825</td>
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<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual</td>
<td>109,000</td>
<td>117,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>109,000</td>
<td>117,000</td>
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<tr>
<td>Unencumbered Cash Balance December 31</td>
<td>825</td>
<td>4,825</td>
</tr>
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## Transient Guest Tax - 2%

<table>
<thead>
<tr>
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<th>2013 Adopted Budget</th>
<th>2013 Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unencumbered Cash Balance January 1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transient Guest Tax</td>
<td>0</td>
<td>70,000</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>0</td>
<td>70,000</td>
</tr>
<tr>
<td>Resources Available:</td>
<td>0</td>
<td>70,000</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual</td>
<td>0</td>
<td>70,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>0</td>
<td>70,000</td>
</tr>
<tr>
<td>Unencumbered Cash Balance December 31</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
Adopted Budget

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

<table>
<thead>
<tr>
<th>Fund</th>
<th>2013 Adopted Budget</th>
<th>2013 Proposed Amended Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual Tax Rate</td>
<td>Amount of Tax that was Levied</td>
</tr>
<tr>
<td>Sales Tax Fund-Special Project</td>
<td></td>
<td>6,297,405</td>
</tr>
<tr>
<td>Rural Housing Incentive District</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Special Streets and Highways F</td>
<td></td>
<td>714,805</td>
</tr>
<tr>
<td>Special Alcohol &amp; Drug Fund</td>
<td></td>
<td>109,000</td>
</tr>
<tr>
<td>Transient Guest Tax - 2%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Drainage Fund</td>
<td></td>
<td>177,260</td>
</tr>
</tbody>
</table>

Nannette Pogue  
City Clerk

Page No.