

AGENDA
CITY COMMISSION SPECIAL MEETING
Wednesday, December 9, 2015
8:30 A.M.

I. SPECIAL MEETING CALLED TO ORDER AND CITY CLERK ANNOUNCING QUORUM PRESENT.

A. The Garden City Recreation Commission is requesting that the City of Garden City pay funds in the amount of \$216,299.05 for 2015 and in the amount of \$166,298.61 for 2016. The funds allow Garden City Recreation Commission to pay their payroll, payroll liabilities and accounts payable.

II. ADJOURN.



CITY COMMISSION

JANET A. DOLL,
Mayor

ROY CESSNA

MELVIN L. DALE

DAN FANKHAUSER

J. CHRISTOPHER LAW

MATTHEW C. ALLEN
City Manager

MELINDA A. HITZ, CPA
Finance Director

RANDALL D. GRISELL
City Counselor

CITY ADMINISTRATIVE
CENTER
301 N. 8TH
P.O. BOX 998
GARDEN CITY, KS
67846-0998
620.276.1160
FAX 620.276.1169
www.garden-city.org

Inter-City Memorandum

TO: *City Commissioners*
Matt Allen, City Manager

FROM: *Melinda Hitz, Finance Director*
Jennifer V. Cunningham, Assistant City Manager

SUBJECT: *Recreation Commission*

DATE: *December 7, 2015*

ISSUE:

The Garden City Recreation Commission is requesting that the City of Garden City pay funds in the amount of \$216,299.05 for 2015 and in the amount of \$166,298.61 for 2016. These funds allow Garden City Recreation Commission to pay their payroll, payroll liabilities and accounts payable.

BACKGROUND:

The Garden City Recreation Commission is a component unit of the City of Garden City. Following their November 30, 2015 Board Meeting, Representatives of the Board approached City staff requesting assistance to close the projected shortfall for 2015:

1. Payroll (12/11, 12/24 and Sick leave payout)	\$91,836.88
2. Payroll Liabilities (11/27, 12/11, 12/24 and Sick leave payout)	\$52,039.53
3. Accounts Payable as of December 7, 2015	\$72,422.64

And the following for January 2016:

1. Payroll (1/8 and 1/22)	\$70,000.00
2. Payroll Liabilities (1/8 and 1/22)	\$30,000.00
3. Commerce Bank lease payment (Clint Lightner turf)	\$52,970.95
4. Blue Cross/Blue Shield January 2016 Premium	\$ 13,327.66

The Board of Directors of the Recreation Commission are asking that the City Commission provide funds so that the above amounts can be paid. These funds would come from the Community Trust Fund with a repayment plan. Without these funds the Recreation Commission will be unable to meet their payroll that is due this Friday and will remain in arrears to the other debts listed above.

The City is requesting that a Management Study be conducted on the Recreation Commission operations and programs. This study would be funded by the City's general fund in 2016.

ALTERNATIVES:



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1. Provide the funds to the Garden City Recreation Commission in two phases. Both amounts to be taken from the Community Trust Fund with a repayment plan. City will pay for a Management study of the Recreation Commission without repayment. The phases would be at the following times with amounts listed:
 - a. Phase #1 – December 2015 = \$216,299.05
 - b. Phase #2 – January 2016 = \$166,298.61
2. Deny the request to provide funds.
3. Provide the funds in a different manner or amount as determined by the Commission.

RECOMMENDATION:

City staff recommends that you adopt Alternative #1.

FISCAL NOTE:

The total cost to the City will amount to \$382,597.66. This total amount will be reimbursed through two methods. The first method of repayment will come by the City of Garden City selling the properties located at 302 N. 6th, 306 N. 6th and 305 N. 5th. These properties have a book value of \$233,000. The second method of repayment will come from the first distribution of property taxes that will be received by the City on January 20, 2016. Additionally, the City would agree to pay for without seeking reimbursement, a Management Study to be done on the organization to determine the future use, structure and function. The cost is approximated by City staff to be \$30,000 and would be paid out of the City's General Fund.

Garden City Recreation Commission

Balance Sheet

As of December 7, 2015

12/07/15

Accrual Basis

	Dec 7, 15
ASSETS	
Current Assets	
Checking/Savings	
3103 · Cash Checking	7,715.92
3104 Commerce Payroll	1.43
4106 · Money Market Savings	1,571.81
Total Checking/Savings	9,289.16
Accounts Receivable	
11000 · Accounts Receivable	3,048.83
Total Accounts Receivable	3,048.83
Total Current Assets	12,337.99
Other Assets	
111 · Security Deposits Receivable	5,000.00
Total Other Assets	5,000.00
TOTAL ASSETS	17,337.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	76,618.44
Total Accounts Payable	76,618.44
Credit Cards	
2100 · Commerce-Commercial Card	1,114.64
Total Credit Cards	1,114.64
Other Current Liabilities	
001 · Liabilities	
0204.00 · Social Security Tax Liability	4,344.22
0205.00 · Medicare Tax Liability	1,015.98
0206.00 · Fit Payable	3,949.00
0207.00 · SIT Payable	1,075.63
0208.00 · Sales Tax	0.06
0210.00 · Unemployment Liability	186.71
0214.00 · KPERS Payable	4,410.76
0215.00 · Cafeteria Plan Payable	538.52
0218.00 · Finney County United Way	38.00
0220.00 · Garnishments	94.05
Total 001 · Liabilities	15,652.93
0201.00 · Customer Deposits	119.00
Total Other Current Liabilities	15,771.93
Total Current Liabilities	93,505.01
Total Liabilities	93,505.01
Equity	
30000 · Fund Balance - General Fund	182,811.40
30010 · Fund Balance - Arts Angels	12,054.09
32000 · Retained Earnings	-43,936.47
Net Income	-227,096.04
Total Equity	-76,167.02
TOTAL LIABILITIES & EQUITY	17,337.99

Garden City Recreation Commission

A/P Aging Detail

As of December 7, 2015

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	11/27/2015	28819-5	Western Kansas Broadcasting Center	12/07/2015		240.00
Bill	11/30/2015	511986/ PO 20242	Four State Maintenance Supply	12/10/2015		232.20
Bill	11/30/2015	509929/PO 20242	Four State Maintenance Supply	12/10/2015		73.72
Bill	11/30/2015	16276	Garden City Telegram	12/10/2015		28.52
Bill	11/30/2015	00807311	Lampton Welding Supply Co., Inc.	12/10/2015		36.80
Bill	12/01/2015	26410	City of Garden City	12/11/2015		49.00
Bill	12/01/2015	SIVDec 2015	Les Mills United States Trading Inc	12/11/2015		250.00
Bill	12/01/2015	November 2015 Sales	Retailers Sales Tax	12/11/2015		17.40
Bill	12/01/2015	087726-001	City of Garden City	12/11/2015		17.41
Bill	12/01/2015	087727-001	City of Garden City	12/11/2015		17.96
Bill	12/01/2015	087507-003	City of Garden City	12/11/2015		101.09
Bill	12/01/2015	087538-002	City of Garden City	12/11/2015		43.46
Bill	12/01/2015	923126	Northend Disposal	12/11/2015		54.61
Bill	12/04/2015	14486/ PO 20236	Huber Sand Inc.	12/14/2015		144.00
Bill	12/07/2015	Filing Fee	Kansas Board of Tax Appeals	12/17/2015		200.00
Total Current						1,506.17
1 - 30						
Bill	10/28/2015	63119/PO 20204	R.T.'s Sporting Goods	11/07/2015	30	112.00
Bill	10/28/2015	63118/PO 20211	R.T.'s Sporting Goods	11/07/2015	30	632.00
Bill	10/28/2015	64080/PO 20216	R.T.'s Sporting Goods	11/07/2015	30	104.00
Bill	11/01/2015	26227	City of Garden City	11/11/2015	26	209.11
Bill	11/01/2015	087962	Scheopner's Water Conditioning	11/11/2015	26	33.00
Bill	11/01/2015	62918/PO 20225	R.T.'s Sporting Goods	11/11/2015	26	400.00
Bill	11/01/2015	64073/PO 20225	R.T.'s Sporting Goods	11/11/2015	26	910.00
Bill	11/01/2015	0019625	NETA	11/11/2015	26	445.00
Bill	11/01/2015	28819-3	Western Kansas Broadcasting Center	11/11/2015	26	240.00
Bill	11/01/2015	28819-4	Western Kansas Broadcasting Center	11/11/2015	26	240.00
Bill	11/01/2015	V0162/PO 20223	Scheopner's Water Conditioning	11/11/2015	26	19.20
Bill	11/02/2015	24927	Doering & Grisell PA	11/12/2015	25	45.00
Bill	11/02/2015	W02895/PO 20232	Garden City Farm Equipment	11/12/2015	25	129.90
Bill	11/02/2015	8052845/ PO20234	ProBuild	11/12/2015	25	1,497.30
Bill	11/02/2015	8052846/ PO 20234	ProBuild	11/12/2015	25	301.64

Garden City Recreation Commission
A/P Aging Detail
As of December 7, 2015

Type	Date	Num	Name	Due Date	Aging	Open Balance
Bill	11/02/2015	8052847/PO 20234	ProBuild	11/12/2015	25	64.75
Bill	11/03/2015	8058027/ PO 20234	ProBuild	11/13/2015	24	1,135.30
Bill	11/04/2015	8060007/PO 20234	ProBuild	11/14/2015	23	129.50
Bill	11/04/2015	8060008/PO 20234	ProBuild	11/14/2015	23	189.00
Bill	11/06/2015	8070714/PO 20234	ProBuild	11/16/2015	21	39.50
Bill	11/09/2015	007884	Finney County Treasurer	11/19/2015	18	555.66
Bill	11/10/2015	Marketing	Waller, Sarah	11/20/2015	17	7,000.00
Bill	11/10/2015	13964/ PO 20222	Good Sport Inc, The	11/20/2015	17	1,308.20
Bill	11/10/2015	8080285/PO 20240	ProBuild	11/20/2015	17	2.20
Bill	11/12/2015	V0732/ PO 20233	Scheopner's Water Conditioning	11/22/2015	15	19.20
Bill	11/12/2015	8089786/PO 20235	ProBuild	11/22/2015	15	163.70
Bill	11/16/2015	26332	City of Garden City	11/26/2015	11	226.13
Bill	11/17/2015	175480/ PO 20237	Kansasland Tire Co	11/27/2015	10	14.00
Bill	11/17/2015	1016308001	Wheatland Electric Cooperative	11/27/2015	10	25.81
Bill	11/18/2015	1177-5015/PO 20239	Wallace Electric	11/28/2015	9	202.15
Bill	11/18/2015	114129	Whartons	11/28/2015	9	40.00
Bill	11/19/2015	007883/State Theater	Finney County Treasurer	11/29/2015	8	4,939.47
Bill	11/19/2015	V1315/ PO 20238	Scheopner's Water Conditioning	11/29/2015	8	28.80
Bill	11/19/2015	13932/ PO 20231	Good Sport Inc, The	11/29/2015	8	369.00
Bill	11/20/2015	Permit#59	Postmaster	11/30/2015	7	225.00
Bill	11/20/2015	Dec Rent	S.C.O. Inc.	11/30/2015	7	2,500.00
Bill	11/20/2015	11/ Dec Rent	Stone Development Inc	11/30/2015	7	11,500.00
Bill	11/20/2015	646887/ PO 20244	Unger's	11/30/2015	7	175.74
Bill	11/21/2015	8120627/PO 20240	ProBuild	12/01/2015	6	21.11
Bill	11/22/2015	58370/PO 20241	Western Irrigation Inc.	12/02/2015	5	921.45
Bill	11/23/2015	8124672/ PO 20245	ProBuild	12/03/2015	4	242.00
Bill	11/24/2015	007534	Finney County Treasurer	12/04/2015	3	1,320.16
Bill	11/24/2015	007532	Finney County Treasurer	12/04/2015	3	761.64
Bill	11/24/2015	007533	Finney County Treasurer	12/04/2015	3	910.68
Bill	11/24/2015	8126341/ PO 20245	ProBuild	12/04/2015	3	25.66
Bill	11/25/2015	8133963/ PO 20245	ProBuild	12/05/2015	2	14.76
Bill	11/25/2015	63294/ P O 20221	R.T.'s Sporting Goods	12/05/2015	2	112.00
Bill	11/25/2015	63295/ PO 20226	R.T.'s Sporting Goods	12/05/2015	2	224.00

Garden City Recreation Commission
A/P Aging Detail
As of December 7, 2015

Type	Date	Num	Name	Due Date	Aging	Open Balance
Bill	11/25/2015	63289/ PO 20243	R.T.'s Sporting Goods	12/05/2015	2	208.00
Total 1 - 30						40,932.72
31 - 60						
Bill	10/01/2015	25993	City of Garden City	10/11/2015	57	3,945.31
Bill	10/05/2015	012710	Lewis, Hooper and Dick, CPA's	10/15/2015	53	1,354.00
Bill	10/08/2015	U9652/PO 20217	Scheopner's Water Conditioning	10/18/2015	50	24.00
Bill	10/14/2015	59946/PO 20224	R.T.'s Sporting Goods	10/24/2015	44	80.00
Bill	10/16/2015	U9502/PO 20220	Scheopner's Water Conditioning	10/26/2015	42	19.20
Bill	10/19/2015	Rent -Nov	S.C.O. Inc.	10/29/2015	39	2,500.00
Bill	10/19/2015	10-Nov Rent	Stone Development Inc	10/29/2015	39	11,500.00
Bill	10/19/2015	16055/ PO 20227	Fire Alarm Specialist Inc	10/29/2015	39	495.00
Bill	10/27/2015	SWRec Dues	Southwest Kansas Recreation Association	11/06/2015	31	100.00
Total 31 - 60						20,017.51
61 - 90						
Bill	09/01/2015	25825	City of Garden City	09/11/2015	87	258.95
Credit	09/16/2015	3429	Assoc of Aquatic Professionals (AOAP)			-290.00
Bill	09/15/2015	25886	City of Garden City	09/25/2015	73	416.73
Bill	09/16/2015	#9 Rent	Stone Development Inc	09/26/2015	72	11,500.00
Bill	09/16/2015	91615/PO 20210	USD 457	09/26/2015	72	2,324.34
Total 61 - 90						14,210.02
> 90						
General Journal	12/31/2013	131007	Chapter 13 Trustee			-1,020.00
General Journal	12/31/2014	AJE1008	Chapter 13 Trustee			-1,020.00
Bill	08/03/2015	25686	City of Garden City	08/13/2015	116	1,698.62
Bill	08/13/2015	Petty Cash/PO 20165	Commerce Bank Cash	08/23/2015	106	293.40
Total > 90						-47.98
TOTAL						76,618.44

Less amount paid by City 12/10/16

-\$4,195.80

\$72,422.64



GARDEN CITY RECREATION REQUEST FORM

Date: 12-7

() Mail Check

Date Needed: _____

() Return to Department

Payee: Blue Cross & Blue Shield

Purpose: health & dental
Jan 2016

Account Code(s): 95250

Amount \$ 13327.66

Total \$ 13327.66

Notes: Attach Information for Payment Justification & Information to be Mailed with Check. Credit Program Refunds against Class Codes.

Jain
Signature

Directors Signature