

BUDGET MESSAGE
Fiscal Year 2006-2007

TO: Honorable Mayor, City Council, Budget Committee and Citizens
FROM: Joanne Hickey, City Recorder/Budget Officer
DATE: April 27, 2006

I am pleased to present the recommended Dunes City operating budget for the fiscal year beginning July 1, 2006, and ending June 30, 2007. The City operates on a "cash basis" and the budget is balanced between total resources and requirements as mandated by State law.

The proposed budget was carefully assembled using actual receipts and expenditures for July 2005 through March 2006. Receipts and expenditures for April, May and June 2006, have been estimated in order to arrive at the beginning fund balance, entitled "Available Cash on Hand", for each of the funds. It is important to note that all expenditures are predicated on current resources and the previous FY budget resource or "carry-forward". If the carry-forward is decreased due to unanticipated expenses remaining in FY '05-'06, the expenditures in FY '06-'07 must be decreased accordingly.

GENERAL FUND

The General Fund projected "cash on hand" and anticipated revenue for the 2006/2007 fiscal year totals \$231,925. As Dunes City levies no property taxes, the General Fund relies on franchise fees, a share of State-collected taxes on cigarette and liquor sales and smaller City services fees.

Franchise fees are expected to remain consistent with prior years. State-shared revenues for liquor and cigarette sales were calculated based on the League of Oregon Cities projected per capita revenues for 2006/2007.

The population for Dunes City, as compiled by the Portland State University Population Research Center, was set at 1,330 vs. 1,300 last FY.

This years' expenditures include continued funding for the Water Quality Control Committee. As requested, the budgeted amount remains the same. These funds are used to pay for lake water testing, postage and printing costs associated with their mailings and other ancillary expenditures.

There is a new line item for septic monitoring which has resulted from the passage of a Septic System Maintenance Ordinance.

Legal fees budgeted from the General Fund have been increased; however, the actual costs are not expected to increase over the amount spent in FY '05-'06.

Included in the miscellaneous line item are monies allocated for a network server that will enable the City to have the necessary capacity for archival documents as well as

being a more efficient back-up system with additional security features. It also includes an allocation for the purchase of a new under-the-sink hot water heater in the kitchen, as the current one is not adequate.¹

The proposed expenditure in Capital Outlay is the cost of replacing the existing septic system. The specifications have been provided by the Lane County Sanitarian.²

The contingency allocation is less than the previous FY due to the fact that an additional \$30,000 over the budgeted \$5,000 had to be transferred to the Planning Assistance Fund; thus, decreasing the carry-forward. These funds were needed to cover the disparity in fees generated from planning applications vs. actual processing costs. Because of a change in the City's fee schedule, a transfer is not anticipated this FY.

PERSONAL SERVICES

Last year, it was apparent that demands on staff had increased, but it was hoped that it was a temporary aberration. This year was proof that it was not. The workload necessitated that an additional part-time office assistant (less than 25 hours per week) be hired to alleviate the duties assigned primarily to the Planning Secretary. That position will also be responsible for data entry of the water meter readings and the tasks required for implementation of septic maintenance monitoring. A percentage of her wages will be paid by the funds in which she has involvement.

Eighty percent of the Planning Secretary's wages will be paid from land use fees/building application fees. (This is based on the assumption that the revenues generated are enough to cover the expenses.) Budgeted numbers are based on 35 hours per week.

The Road Secretary/Administrative Assistant's wages are based on 30 hours per week and a percentage is paid by various funds as is the Office Assistant and the City Recorder.

The City Recorder is salaried vs. being paid on an hourly basis.

STATE TAX STREET FUND & COUNTY/ CITY ROAD PARTERSHIP

State Highway Trust Funds are dedicated monies and their use is restricted to road related purposes as set out by the Oregon Constitution. Revenues are paid to cities monthly from net receipts collected by the Department of Motor Vehicles' Highway Divisions and the Motor Carrier Transportation Branch. The apportionment for '06-'07 is budgeted at \$60,000.

¹ See "Notes to Budget"

² See "Notes to Budget"

Additionally, the Oregon Transportation Investment Act (OTIA) program was passed by the 2003 Legislature for local road and preservation projects through additional increases in title fees, etc. The budget includes a final payment of OTIA III monies which are '05-'06 funds being distributed in '06-'07. No further OTIA monies are available.

The County /City allocation is estimated to be \$65,000. This is expected to be the last payment that the City will receive.

Because it appears that there will be no future funding in the C/C Fund, it is important to focus on the current resource and provide a carry-forward for future fiscal periods. To that end, the budget is predicated on the assumption that expenditures will not exceed:

'05-'06 Fiscal Year	Street Fund	County/City Partnership
Maintenance	10,000	15,000
Engineering/Supervision*	1,000	4,000
Subtotal	11,000	19,000
'06-'07 Fiscal Year		
Maintenance	15,000	40,000
Engineering/Supervision*	4,000	5,000
Subtotal	19,000	45,000
TOTAL	\$30,000	\$64,000

*Increased to include monies for road construction inspections

Last year, knowing that the C/C funds were due to sunset in '06-'07, a contingency line item was added to both funds because the Budget Officer felt it was critical that resources be allocated in such a way as to ensure that future fiscal periods have the necessary funding. It was stated that if and when the resources increased or stabilized, expenditures could be increased accordingly. The resource remains stable this FY but will be decreased in the future; in fact, the total road revenues in '07-'08 are projected to be \$60,000 vs. \$143,000, a 58% reduction. For that reason, the combined contingency has been increased by almost \$34,000 (\$100,823 vs. \$66,940) and the Emergency line item has increased from \$250,000 to \$275,000.

In summary, it is the opinion of the Budget Officer that it will be incumbent upon the Council to take the necessary steps to replace the loss of revenue that is critical to the future of the City's roadways.

EMERGENCY COMMUNICATION FUND

Revenues based on per capita estimates are dedicated funds to be used only for purposes of planning, installing, and operating emergency telephone systems. Dunes City merges its funds with those of the City of Florence to provide and maintain a 9-1-1 program that services the Dunes City area. The revenue is received by Dunes City and

paid to the City of Florence for maintaining the 9-1-1 program.

GRANTS/PLANNING ASSISTANCE FUND

Land use fees and grants provide the resources for this fund. As stated in last year's budget, "historically, there has not been enough revenue to cover actual expenditures". This year was no exception. To say that the '05-'06 budget revenue vs. actual expenditure was unanticipated would be a gross understatement.

The cause of the shortfall was that the City's existing application fees did not cover actual costs. Expenses were budgeted at \$36,713 and at the end of March they were \$78,014. \$35,000 was transferred from the General Fund to help subsidize the expenditure.

Application fees have been changed to a deposit plus actual costs. The City is now able to recoup its expenses for processing land use applications.

A new revenue line item, "indirect cost allocation"³, has been added to this budget. The inclusion will enable the City to recover a percentage of its operating expense when determining actual costs.

It is hoped that additional grant monies will be received to defray the costs of other pending and future land use issues and enable the fund to become self-sustaining.

MOTEL TAX (TOURISM) FUND

Rural Tourism Marketing Plan grant monies of \$10,279 were received this past year and it is assumed that the RTMP dollars will remain the same and the Room Tax revenue will increase slightly.

BUILDING CODES FUND

Dunes City contracts with "The Building Department" to perform inspections and the City retains 25% of the total building permit fees collected and 100% of the City Administrative fees.

It is expected that building activity will remain constant or increase slightly. Two new line items have been added which will increase revenue over previous FY's: Electrical inspections (effective July 1, 2006) will now be conducted by Dunes City vs. Lane County and a planning review fee (effective November, 2005) enables the City to recover the cost of reviewing building permits.

Because of permit activity fluctuations, an operating contingency line item continues to be funded.

WATER RIGHT COMPLIANCE FUND

³ See "Notes to Budget"

The budget resource assumes that twenty new applications will be received and ten "vacant property" applications will be converted to "individual property owners".

Postcards with monthly meter readings continue to be received and once a year the meters will be read by the installer and checked for accuracy and function.

Capital Outlay includes the cost of thirty new meters and a reserve for fifty meters. The reserve will be increased until all existing meters are included.

Because of the declining and/or uncertain number of applications in the future, a contingency allocation remains in place.

CONCLUSION

The budget before you is numerically balanced. There are no changes in fiscal or operating policy from the previous period. The City is again fortunate to be in a position where anticipated revenues exceed projected expenditures.

Thank you for your participation and interest in serving on the Budget Committee.

Respectfully submitted,

Joanne Hickey
City Recorder/Budget Officer

Enclosures

NOTES TO BUDGET

1. All expenditures are spread across the various funds
2. All expenditures are spread across the various funds
3. The expenditures from the current budget were used to determine the indirect costs:

Audit	\$ 4800
Copier (lease only)	2300
Custodial	1900
Insurance	3900
M & R (building and equipment)	12100
*Office Equipment	2632
Phone/fax	3550
Supplies	1775
Utilities	1300
Loan repayment	<u>5000</u>
TOTAL	\$39,257

*Desk, computer, UPS, phone and chair purchased in April '06 for planning secretary's new workstation

Copy costs, legal expense, consultants, subdivision infrastructure inspector, mailings, postage, publication charges, video charges, meeting expense, travel and miscellaneous will be billed directly.

The total costs of \$39,257 were divided by the total salary expense of \$134,600 to arrive at a 29.2% rate. The Planning Secretary's hourly wage with benefits is budgeted at \$21.78 (29.2% of \$21.78 equals \$6.35); thus, \$28.13 is the billable hourly rate.

FORM
LB-20

RESOURCES

GENERAL FUND

DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-04	First Preceding Year 2004-05						
				Beginning Fund Balance:				
1	131,922	144,766	144,500	1. Available cash on hand* (cash basis), or	126,000	126,000	126,000	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	2,500	2,000	3,900	4. Interest	4,725	4,725	4,725	4
5				5. OTHER RESOURCES				5
6	11,200	12,000	15,000	6. Liquor Tax	15,000	15,000	15,000	6
7	12,250	10,000	8,500	7. Telephone Franchise	8,000	8,000	8,000	7
8	25,000	26,000	30,000	8. PUD Franchise	45,000	45,000	45,000	8
9	2,300	2,500	2,500	9. Cigarette Tax	2,500	2,500	2,500	9
10	11,000	11,000	12,000	10. Cable TV Franchise	12,000	12,000	12,000	10
11	1,000	1,000	1,000	11. Garbage License Fee	1,000	1,000	1,000	11
12	1,000	2,000	2,000	12. Miscellaneous	2,000	2,000	2,000	12
13	500	500	500	13. Building Rental	500	500	500	13
14	4,000	2,500	1,000	14. City Fees	1,500	1,500	1,500	14
15	1,200	2,000	1,500	15. Lien Search Fees	1,500	1,500	1,500	15
16	1,500	1,500	2,000	16. Fines	1,000	1,000	1,000	16
17	1,200	1,200	1,200	17. Newsletter Advertising	1,200	1,200	1,200	17
18	10,000	3,000	3,750	18. Interfund trf from Water Comp. Fund	0	0	0	18
19		27,000	7,000	19. Loan repayment from Grants Fund	5,000	5,000	5,000	19
20				20. Septic Fees	5,000	5,000	5,000	20
21				21.				21
22				22.				22
23				23.				23
24				24				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	216,572	248,966	236,350	29. Total resources, except taxes to be levied	231,925	231,925	231,925	29
30			0	30. Taxes necessary to balance	0	0	0	30
31	0			31. Taxes collected in year levied				31
32	216,572	248,966	236,350	32. TOTAL RESOURCES	231,925	231,925	231,925	32

DETAILED EXPENDITURES

FORM
LB-31

GENERAL FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION MATERIALS & SERVICES	Number of Employees	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005							
1	2,280	2,645	2,400	1. Insurance		2,200	2,200	2,200	1
2	2,000	2,000	2,000	2. Office Supplies / Postage		2,000	2,000	2,000	2
3	1,500	1,800	1,800	3. Publishing		1,200	1,200	1,200	3
4	2,000	1,800	1,600	4. Telephone		1,500	1,500	1,500	4
5	1,000	1,200	1,200	5. Utilities		1,000	1,000	1,000	5
6	400	600	600	6. Travel & Training		500	500	500	6
7	1,600	1,500	1,200	7. Dues		900	900	900	7
8	3,250	5,555	6,000	8. Miscellaneous		4,500	4,500	4,500	8
9	1,000	1,354	1,350	9. Equipment / Maintenance / Repair		1,250	1,250	1,250	9
10	2,500	2,500	4,000	10. Community Center / Maintenance / Repair		2,000	2,000	2,000	10
11	500	500	500	11. Community Services		500	500	500	11
12	400	400	600	12. Newsletter		800	800	800	12
13	0	4,500	2,000	13. Ordinance Compilation / Revision		3,500	3,500	3,500	13
14	1,200	1,000	900	14. Equipment Leasing - Copier		1,500	1,500	1,500	14
15	0	2,500	3,000	15. Water Quality Control Committee		3,000	3,000	3,000	15
16				16. Septic Monitoring		5,000	5,000	5,000	16
17				CONTRACTED SERVICES					17
18	3,100	2,500	3,500	18. Audit		2,500	2,500	2,500	18
19	1,000	1,000	1,000	19. Fire Protection		1,000	1,000	1,000	19
20	10,000	11,000	11,000	20. Legal		15,000	15,000	15,000	20
21	1,500	300	250	21. Consulting		2,500	2,500	2,500	21
22	875	950	1,000	22. Custodial		1,000	1,000	1,000	22
23	0	450	1,400	23. City Website/Video		2,800	2,800	2,800	23
24									24
25				24.					25
26				25.					26
27				26.					27
28				28.					28
29				29.					29
25	36,105	46,054	47,300	25. TOTAL EXPENDITURES		56,150	56,150	56,150	25
26	0	0	0	26. UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	26
27	36,105	46,054	47,300	27. TOTAL		56,150	56,150	56,150	27

FORM
LB-30EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-05						
				PERSONAL SERVICES				
1	10,670	13,000	19,300	1. City Recorder/Treasurer	18,700	18,700	18,700	1
2	7,250	7,200	2,210	2. Planning Secretary	1,600	1,600	1,600	2
3	4,300	4,000	4,100	3. Administrative Assistant	6,000	6,000	6,000	3
4	0	0	0	4. Part- time Assistant	1,000	1,000	1,000	4
5	3,225	2,600	3,750	5. PERS	3,800	3,800	3,800	5
6	2,440	2,650	2,500	6. Employment Taxes - UI - WC	2,600	2,600	2,600	6
7		4,030	4,200	7. Medical Insurance	3,300	3,300	3,300	7
8	27,885	33,480	36,060	8. TOTAL PERSONAL SERVICES	37,000	37,000	37,000	8
9				MATERIALS AND SERVICES				9
10	36,105	46,054	47,300	10. Total From Page 2	56,150	56,150	56,150	10
11				11.				11
12	36,105	46,054	47,300	12. TOTAL MATERIALS AND SERVICES	56,150	56,150	56,150	12
13				CAPITAL OUTLAY				13
14	3,750	2,750	0	14. Equipment Building				14
15	8,500	2,750	3,000	15. Community Center	9,450	9,450	9,450	15
16	2,500	1,500	1,500	16. City Parks				16
17	0	0	0	17.				17
18	0	0	0	18.				18
19				19.				19
20	14,750	7,000	4,500	20. TOTAL CAPITAL OUTLAY	9,450	9,450	9,450	20
21				TRANSFERRED TO OTHER FUNDS				21
22	0			22.				22
23				23.				23
22	0	27,000	5,000	22. Transfer to Grants Fund				22
23	0	3,000	0	23. Transfer to Reserve Fund				23
24				24.				24
25			143,490	25. General Operating Contingency	129,325	129,325	129,325	25
26	133,572	162,432	148,490	26. TOTAL TRANSFERS & CONTINGENCIES	129,325	129,325	129,325	26
27	216,572	248,966	236,050	27. TOTAL EXPENDITURES	231,925	231,925	231,925	27
28	0	0	0	28. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	28
29	216,572	248,966	236,650	29. TOTAL	231,925	231,925	231,925	29

FORM
LB-10SPECIAL FUND
RESOURCES AND REQUIREMENTS

STREET FUND

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				RESOURCES				
				Beginning Fund Balance:				
1	38,665	21,759	42,200	1. Cash on hand *(cash basis), or	66,214	77,214	77,214	1
2				2. Working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	1,700	215	1,150	4. Earning from temporary investments	2,500	2,500	2,500	4
5				5. Transferred from other funds				5
6	49,368	61,845	53,500	6. ODOT STATE HWYAPPORTIONMENT	60,000	60,000	60,000	6
7			7,000	7. OTIA III	15,000	15,000	15,000	7
8				8.				8
9	89,733	83,819	103,850	9. Total resources, except taxes to be levied	143,714	154,714	154,714	9
10		0	0	10. Taxes necessary to balance	0	0	0	10
11				11. Taxes collected in year levied				11
12	89,733	83,819	103,850	12. TOTAL RESOURCES	143,714	154,714	154,714	12
				REQUIREMENTS				
1				PERSONAL SERVICES				1
2	4,965	9,400	9,200	2. Admin. Wages - Recorder/Planning Sec'y/ Road Secretary	12,700	12,700	12,700	2
3	3,708	3,708	3,710	3. Inspector of Roads Wages	3,710	4,010	4,010	3
4	750	675	1,600	4. PERS	1,430	1,430	1,430	4
5	954	1,450	1,300	5. Employment Taxes - UI - WC	1,260	1,260	1,260	5
6	1,680	1,680	600	6. Medical Insurance	900	900	900	6
7				MATERIALS & SERVICES				7
8	75,976	66,906	60,300	8. Totals from Page 5	64,300	75,700	75,700	8
9				9				9
10				10				10
9				CAPITAL OUTLAY				9
10	1,700	0	0	10. Office Equipment	0	0	0	10
11	0	0	0	11. Other	2,400	2,400	2,400	11
12	0	0	0	12. Road Equipment		1,000	1,000	12
13				13.				13
14	0	0	0	14. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	14
15	89,733	83,819	76,710	15. TOTAL REQUIREMENTS	86,700	99,400	99,400	15

DETAILED EXPENDITURES

FORM
LB-31

STREET FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
1				MATERIALS & SERVICES				1
2	700	900	900	2. Office Supplies / Postage	900	900	900	2
3	10,000	6,500	15,000	3. Street maintenance	15,000	25,000	25,000	3
4	200	800	400	4. Street Signs	300	300	300	4
5	1,100	2,000	2,000	5. Storm Sewer Construction	2,000	2,000	2,000	5
6	11,500	11,990	13,600	6. Street Lighting	13,200	13,200	13,200	6
7	1,200	1,600	1,600	7. Inspector of Roads Travel	1,600	2,000	2,000	7
8	4,750	1,000	1,000	8. Engineering / Supervision	4,000	5,000	5,000	8
9	17,000	9,000	2,000	9. Street Brushing / Limbing	2,000	2,000	2,000	9
10	2,000	3,400	4,400	10. Legal	4,500	4,500	4,500	10
11	11,500	9,000	0	11. New Roads & Improvements	0	0	0	11
12	11,473	10,000	10,000	12. Footpaths & Bike Trails	10,000	10,000	10,000	12
13	700	4,500	3,000	13. Community Center / Maintenance / Repair	3,000	3,000	3,000	13
14	275	600	600	14. Equipment / Maintenance / Repair	600	600	600	14
15	350	350	400	15. Custodial	400	400	400	15
16	450	500	900	16. Audit	700	700	700	16
17	650	650	700	17. Telephone	600	600	600	17
18	325	500	400	18. Utilities	400	400	400	18
19	600	800	700	19. Insurance	800	800	800	19
20	403	2,116	2,000	20. Miscellaneous	3,400	3,400	3,400	20
21	300	300	300	21. Dues	400	400	400	21
22	500	400	400	22. Equipment Leasing - Copier	500	500	500	22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31	75,976	66,906	60,300	31. TOTAL EXPENDITURES	64,300	75,700	75,700	31
32	0	0		32. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	32
33	75,976	66,906	60,300	33. TOTAL	64,300	75,700	75,700	33

FORM
LB-30**EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

DUNES CITY

STREET FUND

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				PERSONAL SERVICES				
1	4,965	9,400	9,200	1. Administrative Services	12,700	12,700	12,700	1
2	3,708	3,708	3,710	2. Inspector of Roads	3,710	4,010	4,010	2
3	954	1,450	1,300	3. Employment Taxes- UI-WC	1,260	1,260	1,260	3
4	1,680	1,680	600	4. Medical Insurance	900	900	900	4
5	750	675	1,600	5. PERS	1,430	1,430	1,430	5
6				6.				6
6	12,057	16,913	16,410	6. TOTAL PERSONAL SERVICES	20,000	20,300	20,300	6
				MATERIALS AND SERVICES				
7	75,967	66,906	60,300	7. Total from Page 5	64,300	75,700	75,700	7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
				6.				12
				7.				13
				6.				14
				7.				15
				6.				16
12				12.				12
13	75,967	66,906	60,300	13. TOTAL MATERIALS AND SERVICES	64,300	75,700	75,700	13
				CAPITAL OUTLAY				
14	1,700	0	0	14. Office Equipment	0	0	0	14
15	0	0	0	15. Other	2,400	2,400	2,400	15
16				16. Road Equipment		1,000	1,000	16
17				17.				17
19				16.				19
20				17.				20
18	1,700	0	0	18. TOTAL CAPITAL OUTLAY	2,400	3,400	3,400	18
				TRANSFERRED TO OTHER FUNDS				
22				6.				22
23				7.				23
24				6.				24
19				19.				19
20			27,140	20. General Operating Contingency	57,014	55,314	55,314	20
21	0	0	27,140	21. TOTAL TRANSFERS & CONTINGENCIES	57,014	55,314	55,314	21
22	89,733	83,819	103,850	22. TOTAL EXPENDITURES	143,714	154,714	154,714	22
23				23. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	23
24	89,733	83,819	103,850	24. TOTAL	143,714	154,714	154,714	24

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

EMERGENCY COMMUNICATIONS (911)

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				RESOURCES				
				Beginning Fund Balance:				
1	631	2,041	697	1. Cash on hand* (cash basis), or	0	0	0	1
2				2. Working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	19	20	15	4. Earning from temporary investments				4
5				5. Transferred from other funds				5
6	6,000	9,000	9,000	6. Emergency Communication Excise Tax	10,000	10,000	10,000	6
7				7.				7
8				8.				8
9	6,650	11,061	9,712	9. Total resources, except taxes to be levied	10,000	10,000	10,000	9
10	0	0		10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	6,650	11,061	9,712	12. TOTAL RESOURCES				12
				REQUIREMENTS				
1	6,000	11,061	9,712	1. Emergency Communication - 911	10,000	10,000	10,000	1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	650	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	16
17	6,650	11,061	9,712	17. TOTAL REQUIREMENTS	10,000	10,000	10,000	17

FORM
LB-10SPECIAL FUND
RESOURCES AND REQUIREMENTS

GRANTS - PLANNING ASSISTANCE

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				RESOURCES				
				Beginning Fund Balance:				
1	1,959	2,007	1,241	1. Cash on hand* (cash basis), or	18,100	18,100	18,100	1
2	35	25	30	2. Earnings from temporary investments	650	650	650	2
3		27,000	5,000	3. Transferred from other funds (General)				3
4		6,000	18,799	4. Planning Assistance Grant/Other	5,000	5,000	5,000	4
5	3,000	3,000	3,000	5. Coastal Maintenance Grant	4,500	4,500	4,500	5
6			5,000	6. Land Use Fees	75,000	75,000	75,000	6
7				7. Information Forms	3,000	3,000	3,000	7
8		35,000	3,643	8. Wetlands Grant				8
9				9.				9
10	4,994	73,032	36,713	10. Total resources, except taxes to be levied	106,250	106,250	106,250	10
11				11. Taxes necessary to balance				11
12				12. Taxes collected in year levied				12
13	4,994	73,032	36,713	13. TOTAL RESOURCES	106,250	106,250	106,250	13
				REQUIREMENTS				
1				1. PERSONAL SERVICES				1
2	2,328	5,300	5,060	2. Administrative Wages	28,000	28,000	28,000	2
3	378	750	880	3. PERS	2,400	2,400	2,400	3
4	230	700	495	4. Employment Taxes - UI - WC	3,000	3,000	3,000	4
5	480	950	1,320	5. Medical Insurance	2,600	2,600	2,600	5
6				6. MATERIALS & SERVICES				6
7				7.				7
8	500	2,500	1,016	8. Miscellaneous office / publication	2,000	2,000	2,000	8
9	1,028	832	500	9. Meeting expense	500	500	500	9
10				10. Video	2,100	2,100	2,100	10
11		28,000	16,942	11. Consultants / legal	46,250	46,250	46,250	11
12		1,500	300	12. Mailings/postage/supplies	2,150	2,150	2,150	12
13		27,000	7,000	13. Interfund loan repayment to General Fund	5,000	5,000	5,000	13
14		4,000	3,200	14. Ordinance compilation/revision	5,000	5,000	5,000	14
15				15. Indirect cost allocation	7,250	7,250	7,250	15
16	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE				16
17	4,944	71,532	36,713	17. TOTAL REQUIREMENTS	106,250	106,250	106,250	17

FORM
LB-10SPECIAL FUND
RESOURCES AND REQUIREMENTS

COUNTY/CITY ROAD PARTNERSHIP FUND

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				RESOURCES				
				Beginning Fund Balance:				
1	440,113	289,515	310,370	1. Cash on hand* (cash basis), or	331,859	350,859	350,859	1
2				2. Working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	6,300	3,500	8,500	4. Earning from temporary investments	12,500	12,500	12,500	4
5				5. Transferred from other funds				5
6	69,000	69,000	65,000	6. Lane County Road Partnership	68,000	68,000	68,000	6
7				7.				7
8				8.				8
9	515,413	362,015	383,870	9. Total resources, except taxes to be levied	412,359	431,359	431,359	9
10	0	0	0	10. Taxes necessary to balance	0	0	0	10
11				11. Taxes collected in year levied				11
12				12. TOTAL RESOURCES				12
				REQUIREMENTS				
1				PERSONAL SERVICES				1
2	10,130	14,930	11,000	2. Administrative Wages-Recorder/Planning/ Road Secretary	13,000	13,000	13,000	2
3	1,010	1,100	1,925	3. PERS	1,700	1,700	1,700	3
4	1,115	1,600	1,175	4. Employment Taxes -UI - WC	1,300	1,300	1,300	4
5	1,440	2,000	900	5. Medical Insurance	1,000	1,000	1,000	5
6				6				6
7				MATERIALS & SERVICES				7
8	489,810	333,885		8. Totals from Page 9				8
9			329,070	9. Totals from Page 10	349,150	368,150	368,150	9
10				CAPITAL OUTLAY				10
11	8,500	0	0	11. Office Equipment/Maintenance	0	0	0	11
12	250	0	0	12. Software	0	0	0	12
13	2,000	2,500	0	13. Road Equipment	0	0	0	13
14	1,158	6,000	0	14. Miscellaneous	2,400	2,400	2,400	14
15				15.				15
16	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	16
17	515,413	362,015	344,070	17. TOTAL REQUIREMENTS	368,550	387,550	387,550	17

DETAILED EXPENDITURES

FORM
LB-31

COUNTY/CITY ROAD PARTNERSHIP FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
1				MATERIALS & SERVICES				1
2			6,000	2. Brushing/limbing	2,500	2,500	2,500	2
3	60,000	40,000	47,000	3. Street Maintenance	40,000	55,000	55,000	3
4	15,150	3,000	1,700	4. Engineering/Supervision	5,000	9,000	9,000	4
5	145,000	17,800	0	5. New Roads & Improvements	0	0	0	5
6	1,000	1,500	700	6. Street Signs	700	700	700	6
7	6,000	6,500	8,000	7. Legal Services/Consultants	9,000	9,000	9,000	7
8	1,400	4,000	3,300	8. Community Center / Maintenance / Repair	3,000	3,000	3,000	8
9	810	900	1,000	9. Office Equipment / Maintenance / Repair	1,000	1,000	1,000	9
10	800	900	1,000	10. Office Supplies/Postage	1,000	1,000	1,000	10
11	350	400	400	11. Custodial	450	450	450	11
12	500	700	1,000	12. Audit	1,000	1,000	1,000	12
13	600	600	600	13. Telephone	600	600	600	13
14	350	500	500	14. Utilities	500	500	500	14
15	600	835	800	15. Insurance	900	900	900	15
16	3,800	3,600	3,600	16. Miscellaneous	4,200	4,200	4,200	16
17	350	350	320	17. Dues	400	400	400	17
18	350	350	350	18. Equipment Leasing - Copier	500	500	500	18
19	100	100	200	19. Travel / Training	200	200	200	19
20	0	200	100	20. City Website/Video	700	700	700	20
21	150	150	0	21. Consulting	0	0	0	21
22	0	0	2,500	22. Road Equipment	2,500	2,500	2,500	22
23	250,000	250,000	250,000	23. Road Emergency Fund	275,000	275,000	275,000	23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	489,810	333,885	329,070	29. TOTAL EXPENDITURES	349,150	368,150	368,150	29
30	0	0	0	30. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	30
31	489,810	333,885	329,070	31. TOTAL	349,150	368,150	368,150	31

FORM
LB-30**EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

C/C ROAD PARTNERSHIP

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding 2004-2005						
				PERSONAL SERVICES				
1	10,130	14,930	11,000	1. Administrative Services	13,000	13,000	13,000	1
2	1,010	1,100	1,925	2. PERS	1,700	1,700	1,700	2
3	1,115	1,600	1,175	3. Employment Taxes- UI-WC	1,300	1,300	1,300	3
4	1,440	2,000	900	4. Medical Insurance	1,000	1,000	1,000	4
5				5.				5
6				6.				6
6	13,695	19,630	15,000	6. TOTAL PERSONAL SERVICES	17,000	17,000	17,000	6
				MATERIALS AND SERVICES				
7	489,810	333,885		7. Total from page 9				7
8			329,070	8. Total from page 10	349,150	368,150	368,150	8
9				9.				9
10				10.				10
11				11.				11
				6.				
				7.				
				6.				
				7.				
				6.				
12				12.				12
13	489,810	333,885	329,070	13. TOTAL MATERIALS AND SERVICES	349,150	368,150	368,150	13
				CAPITAL OUTLAY				
14	8,500	0	0	14. Office Equipment/Maintenance	0	0	0	14
15	250	0	0	15. Software	0	0	0	15
16	2,000	2,500	0	16. Road Equipment	0	0	0	16
17	1,158	6,000	0	17. Miscellaneous	2,400	2,400	2,400	17
19				16.				19
20				17.				20
18	11,908	8,500	0	18. TOTAL CAPITAL OUTLAY	2,400	2,400	2,400	18
				TRANSFERRED TO OTHER FUNDS				
22				6.				22
23				7.				23
24				6.				24
19				19.				19
20			39,800	20. General Operating Contingency	43,809	43,809	43,809	20
21	0	0	39,800	21. TOTAL TRANSFERS & CONTINGENCIES	43,809	43,809	43,809	21
22	515,413	362,015	383,870	22. TOTAL EXPENDITURES	412,359	431,359	431,359	22
23	0	0	0	23. UNAPPROPRIATED ENDING FUND BALANC	0	0	0	23
24	515,413	362,015	383,870	24. TOTAL	412,359	431,359	431,359	24

FORM
LB-10SPECIAL FUND
RESOURCES AND REQUIREMENTS

MOTEL TAX /TOURISM FUND

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				RESOURCES				
				Beginning Fund Balance:				
1	12,613	5,600	2,314	1. Cash on hand* (cash basis), or	2,045	2,045	12,045	1
2				2. Working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	150	60	60	4. Earnings from temporary investments	75	75	75	4
5				5. Transferred from other funds				5
6	8,000	10,000	10,000	6. Lane Co. Motel Tax	11,000	11,000	11,000	6
7	9,000	10,000	11,000	7. RTMP	11,000	11,000	11,000	7
8	0	0	670	8. Kiosk Advertising / promotions	500	500	500	8
9								9
10								10
11								11
10	29,763	25,660	24,044	10. TOTAL RESOURCES	24,620	24,620	34,620	12
				REQUIREMENTS				
				PERSONAL SERVICES				
1								1
2	4,440	5,000	5,150	2. Administrative Wages	6,370	6,370	6,370	2
3	800	700	900	3. PERS	1,000	1,000	1,000	3
4	490	600	500	4. Employment taxes - UI - WC	610	610	610	4
5	840	1440	960	5. Medical Insurance	820	820	820	5
6				MATERIALS & SERVICES				6
7	600	1,600	1,125	7. Postage/Telephone/Video	1,000	1,000	1,000	7
8	300	300	100	8. Office Supplies	75	75	75	8
9	500	500	600	9. Newsletter	600	600	600	9
10	1,735	1,520	2,230	10. Miscellaneous	1,400	1,400	1,400	10
11	3,858	1,000	500	11. Signs / Brochures	445	445	445	11
12	9,000	10,000	11,000	12. County Tourism / RTMP Marketing	11,000	11,000	21,000	12
13	4600	2000	629	13. City Hall/Visitor's Center	800	800	800	13
14	1000	0	0	14. Siltcoos Trail Signs	0	0	0	14
15	1600	1000	350	15. Website	500	500	500	15
16	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	16
17	29,763	25,660	24,044	17. TOTAL REQUIREMENTS	24,620	24,620	34,620	17

FORM
LB-30EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

MOTEL TAX/TOURISM FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				PERSONAL SERVICES				
1	4,440	5,000	5,150	1 Administrative Services	6,370	6,370	6,370	1
2	800	700	900	2 PERS	1,000	1,000	1,000	2
3	490	600	500	3 Employment Taxes- UI-WC	820	820	820	3
4	840	1,440	960	4 Insurance	610	610	610	4
5				5				5
6				6				6
6	6,570	7,740	7,510	6 TOTAL PERSONAL SERVICES	8,800	8,800	8,800	6
				MATERIALS AND SERVICES				
7	600	1,600	1,125	7 Postage/Telephone/Video	1,000	1,000	1,000	7
8	300	300	100	8 Office Supplies	75	75	75	8
9	500	500	600	9 Newsletter	600	600	600	9
10	1,735	1,520	2,230	10 Miscellaneous	1,400	1,400	1,400	10
11	3,858	1,000	500	11 Signs/Brochures	445	445	445	11
7				6.				
7				7.				
7				6.				
7				7.				
7				6.				
12	9,000	10,000	11,000	12 County Tourism/RTMP Marketing	11,000	11,000	21,000	12
13	4,600	2,000	629	13 City Hall/Visitor's Center	800	800	800	13
14	1,000	0	0	14 Siltcoos Trail Signs	0	0	0	14
15	1,600	1,000	350	15 Website	500	500	500	15
16	23,193	17,920	16,534	16 TOTAL MATERIALS AND SERVICES	15,820	15,820	25,820	16
				CAPITAL OUTLAY				
17	0	0	0	17				17
17	0	0	0	17				17
18	0	0	0	18				18
19	0	0	0	19				19
19				16.				19
20				17.				20
20	0	0	0	20	0	0	0	20
				TRANSFERRED TO OTHER FUNDS				
22				6.				22
23				7.				23
24				6.				24
18				18				18
19			0	19	0	0	0	19
20				20		8,800	8,800	20
20				20				20
21	29,763	25,660	24,044	21	24,620	24,620	34,620	21

FORM
LB-10SPECIAL FUND
RESOURCES AND REQUIREMENTS

BUILDING CODES FUND

DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-2007		
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005					
RESOURCES							
Beginning Fund Balance:							
1	2,541	5,526	19,100	1. Cash on hand* (cash basis), or	17,580	17,580	17,580
2	25	50	525	2. Earning from temporary investments	660	660	660
3	12,500	17,000	20,000	3. Plan Check Fees	25,000	25,000	25,000
4	14,500	19,000	23,000	4. Structural Fees	28,000	28,000	28,000
5	4,000	6,500	6,500	5. Plumbing Fees	8,000	8,000	8,000
6	3,000	3,500	3,000	6. Mechanical Fees	3,000	3,000	3,000
7	600	500	1,000	7. Manufactured Home Fees	2,000	2,000	2,000
8	250	290	500	8. State Manufactured Home Fees	0	0	0
9				9. Electrical Fees	10,000	10,000	10,000
10				10. Planning Review Fees	6,000	6,000	6,000
11	250	360	750	11. Stove / Fireplace Fees	1,000	1,000	1,000
12	850	600	650	12. Excavating/Grading Fees	3,000	3,000	3,000
13	2,000	2,500	3,000	13. State Surcharge Fees	6,200	6,200	6,200
14	3,000	3,800	4,200	14. City Administrative Fees	6,000	6,000	6,000
15	43,516	59,626	82,225	13. Total resources, except taxes to be levied	116,440	116,440	116,440
16	0	0	0	14. Taxes necessary to balance	0	0	0
17				14. Taxes collected in year levied			
15	43,516	59,626	82,225	15. TOTAL RESOURCES	116,440	116,440	116,440
REQUIREMENTS							
PERSONAL SERVICES							
1	8,853	6,700	14,000	1. Administrative Wages	20,000	20,000	20,000
2	1,831	900	2,450	2. PERS	1,800	1,800	1,800
3							
3	1,100	780	1,300	3. Employment Taxes - UI - WC	2,200	2,200	2,200
4	1,000	2,880	3,400	4. Medical Insurance	2,400	2,400	2,400
MATERIALS & SERVICES							
5	400	516	500	5. Office Supplies / Postage	600	600	600
6	550	850	600	6. Telephone / Utilities	800	800	800
7	100	2,050	2,450	7. Miscellaneous	2,500	2,500	2,500
8	250	150	300	8. Community Center / Maintenance / Repair	500	500	500
9	300	300	500	9. Office Equipment Leasing - Copier	750	750	750
10	26,350	41,000	42,500	10. The Building Department Services	58,000	58,000	58,000
11	2,000	2,500	3,200	11. State Surcharges	6,200	6,200	6,200
12	482	500	500	12. Audit	700	700	700
CAPITAL OUTLAY							
13	300	500	0	13. Community Center / Office Equipment	3,250	3,250	3,250
14							
14	0	0	0	14. UNAPPROPRIATED ENDING FUND BALANCE			
15	43,516	59,626	71,700	15. TOTAL REQUIREMENTS	99,700	99,700	99,700

FORM
LB-30

**EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

BUILDING CODES FUND

DUNES CITY

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2006-2007			
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2003-2004	First Preceding Year 2004-2005						
				PERSONAL SERVICES				
1	8,853	6,700	14,000	1. Administrative Services	20,000	20,000	20,000	1
2	1,831	900	2,450	2. PERS	1,800	1,800	1,800	2
3	1,100	780	1,300	3. Employment Taxes- UI-WC	2,200	2,200	2,200	3
4	1,000	2,880	3,400	4. Medical Insurance	2,400	2,400	2,400	4
5				5.				5
6				6.				6
6	12,784	11,260	21,150	6. TOTAL PERSONAL SERVICES	26,400	26,400	26,400	6
				MATERIALS AND SERVICES				
7			50,550	7. Totals from Page 14	70,050	70,050	70,050	7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
				6.				
				7.				
				6.				
				7.				
				6.				
12				12.				12
13	30,432	47,866	50,550	13. TOTAL MATERIALS AND SERVICES	70,050	70,050	70,050	13
				CAPITAL OUTLAY				
14	300	500	0	14. Community Center/Office Equipment	3,250	3,250	3,250	14
15				15.				15
16				16.				16
17				17.				17
19				16.				19
20				17.				20
18	300	500	0	18. TOTAL CAPITAL OUTLAY	3,250	3,250	3,250	18
				TRANSFERRED TO OTHER FUNDS				
22				6.				22
23				7.				23
24				6.				24
19				19.				19
20			10,525	20. General Operating Contingency	16,740	16,740	16,740	20
21	0	0	10,525	21. TOTAL TRANSFERS & CONTINGENCIES	16,740	16,740	16,740	21
22	43,516	59,626	82,225	22. TOTAL EXPENDITURES	116,440	116,440	116,440	22
23	0	0	0	23. UNAPPROPRIATED ENDING FUND BALANC	0	0	0	23
24	42,370	43,516	82,225	24. TOTAL	116,440	116,440	116,440	24

RESOURCES

**WATER RIGHT COMPLIANCE
FUND**

DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2006-2007		
	Actual		Adopted Budget This Year 2005-2006		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2003-2004	First Preceding 2004-2005					
				Beginning Fund Balance:			
1	0	6,029	28,924	1. Available cash on hand* (cash basis), or	20,550	20,550	20,550
2				2. Net working capital* (accrual basis)			
3				3. Previously levied taxes estimated to be received			
4		100	750	4 Interest	750	750	750
				OTHER RESOURCES			
5	161,250*	20,000	10,000	5 Application fees	19,500	19,500	19,500
6		12,500	6,000	6. Administrative fees	13,500	13,500	13,500
7				7.			
8				8.			
9				9.			
10				10.			
11				11.			
12				12.			
13				13.			
14				14.			
15				15.			
16				16.			
17				17.			
18				18.			
19				19.			
20				20.			
21				21.			
22				22.			
23	161,250*	38,629	45,674	23. Total resources, except taxes to be levied	54,300	54,300	54,300
24		0	0	24. Taxes necessary to balance	0	0	0
25				25. Taxes collected in year levied			
26		38,629	45,674	26. TOTAL RESOURCES	54,300	54,300	54,300

