

BUDGET MESSAGE
Fiscal Year 2008-2009

TO: Honorable Mayor, City Council, Budget Committee and Citizens
FROM: Amy Graham, Finance Specialist/Budget Officer
DATE: 5/20/2008

I am pleased to present the recommended Dunes City operating budget for the fiscal year beginning July 1, 2008 and ending June 30, 2009. 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 from July 2007 through April 2008. Receipts and expenditures for May and June 2008 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 predicted 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 '07-'08, the expenditures in FY '08-'09 must be decreased accordingly.

GENERAL FUND

The General Fund projected "cash on hand" and anticipated revenue for the 2008/2009 fiscal year totals \$230,580.00. 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 2008/2009.

The population for Dunes City, as compiled by the Portland State University Population Research Center, was set at 1,360 vs. 1,345 last FY.

The proposed expenditure in Capital Outlay is for a new telephone system and a new computer and printer. The City would like to upgrade the phone system to provide the Citizens of Dunes City better phone access to City Hall. Currently we have two phone lines and with the new system the City will have 4 talking lines and 1 fax line.

PERSONAL SERVICES

The City is currently operating with a complete office staff.

The Full time office assistant is responsible for answering the phone and helping with the individuals at the information window, monitor the septic and water program and maintain the database. A larger percentage of her wages will be paid by the General Fund this year as more of the duties performed are attributable to it with the remainder being split between all the other funds. In the past, the City contracted with someone to do the minutes from the City Council meeting; however the Office Assistant will be taking on that responsibility.

The Planning Secretary's wages will be paid from the Building Codes Fund.

The Road Secretary position is part-time, about 38 hours per month, and will be paid from the State Street Fund as well as the Road Inspectors.

In the past the City Recorder performed the duties of City Recorder and Finance, however, the City felt it would be in the best interests of the City to separate those two duties and created a new position of Finance Specialist. The City Recorder and Finance Specialist wages will mainly be paid from the General Fund and the remainder split between the other funds.

STATE TAX STREET FUND & COUNTY/ CITY ROAD PARTNERSHIP

State Highway Trust Funds are dedicated monies and are paid to cities monthly from net receipts collected by the Department of Motor Vehicles' Highway Divisions and the Motor Carrier Transportation Branch. Resources anticipated for 08-09 including opening fund balance is \$ 244,489.00. A transfer of funds from the City/County Road Partnership of \$ 300,234.00 gives the State Street Fund a total resource of \$544,723.00 for 08-09.

The City may not be receiving any resources for the City/County Road Partnership fund this year so they are transferring \$300,234.00 to the State Street Fund and leaving \$77,250.00 in the City/County Road Partnership Fund for emergency road work. The City chose not to close the fund in anticipation of receiving those funds again in the future. The City/ County Road Partnership fund will have some cost of personal service expended to it in order to keep the fund open.

The Road Commission has submitted their '08-'09 budget which indicates that \$408,969.00 is needed for Street Maintenance (Chip sealing) and \$10,000 for new roads and/or improvements.

Shown below is a comparison of the budgets from the Road Commission and the Budget Officer.

Budget Officer Road Commission

9. Audit	\$1,000	\$1,000
10. Building Repair & Maintenance	\$500	\$500
11. Brushing	\$0	\$0
12. Insurance	\$1,500	\$1,500
13. Custodial	\$400	\$400
14. Dues	\$500	\$500
15. Engineering	\$0	\$0
16. Equipment Repair & Maintenance	\$2,000	\$2,000
17. Inspector Roads Travel	\$3,000	\$3,000
18. Legal	\$5,000	\$5,000
19. Limbing	\$0	\$0
20. Miscellaneous	\$1,000	\$2,500
21. Office Equipment lease-copier	\$1,000	\$1,000
22. Office Supplies	\$600	\$600
23. Street Brushing	\$3,000	\$3,000
24. Street Lights	\$14,000	\$14,000
25. Street Maintenance	\$408,969	\$482,160
26. Street Signs	\$400	\$400
27. Telephone	\$600	\$600
28. Utilities	\$1,000	\$1,000
29. Engineering/ Supervision	\$4,000	\$4,000
30. Storm Sewer Construction/Study	\$5,000	\$5,000
31. Footpaths & bike trails	\$4,000	\$4,000
32. New Roads & Improvements	\$10,000	\$10,000
33. Emergency Road fund	\$15,000	\$25,000
34. ODOT Grant (Huckleberry)	\$20,000	\$25,000
TOTAL MATERIALS & SERVICES	\$502,469	\$592,160

It has been suggested that the Road Commission evaluate the City streets, determining their current state and ranking them in order of deficiencies and/or requirements. The Road Commission will then submit a list of the street names for chip sealing to the City Council.

EMERGENCY COMMUNICATION FUND

These 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

It is the Budget Officer's suggestion to close the Grant Fund. The Grant fund is in the negative and it is against Oregon State Budgeting laws to have a negative fund balance. There are only two known grants coming in for 08-09. The Planning Assistant Grant funds have been moved to the Building Fund.

MOTEL TAX (TOURISM) FUND

The Rural Tourism Marketing Plan grant amount of \$11,000 and the Room Tax of \$9,000.00 are the resources the City will receive for this fund.

BUILDING CODES FUND

Dunes City contracts with The Building Department, LLC, to perform inspections. The City retains 25% of the total building permit fees collected and 100% of the City Administrative fees. The City is anticipating raising building permit fees in order to help offset the cost of growth.

WATER RIGHT COMPLIANCE FUND

The Budget Officer suggest the City issue fines to the citizens who are in noncompliance. This is intended to help cover the cost of the enforcement issues the City is having.

CONCLUSION

The budget before you is numerically balanced. The demands on the City's resources are increasing and the resources have decreased. This is a "wake-up" call. As indicated in previous budgets, ways to increase revenue must be considered. It is the opinion of the Budget Officer that the City Council consider the recommendation of the Revenue Committee to establish City licensing, increase building permit fees and initiate collecting the fines the City has put in place. This will help to increase City revenue. The City's Finances must be a priority and now is the time to take corrective action to insure the City's security.

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

Respectfully submitted,

Amy Graham
Finance Specialist/Budget Officer

RESOURCES

GENERAL FUND

CITY OF DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07	This Year 2007-2008					
				Beginning Fund Balance:				
1	144,500	126,000	118,650	1. Available cash on hand* (cash basis), or	116,300	116,300	116,300	1
2				2. Net working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4		7,335	5,950	4. Interest	4,480	4,480	4,480	4
5				5. OTHER RESOURCES				5
6	13,442	14,044	15,000	6. Liquor Tax	15,000	15,000	15,000	6
7	8,024	8,084	8,000	7. Telephone Franchise	7,500	7,500	7,500	7
8	39,102	51,814	50,000	8.PUD Franchise	55,000	55,000	55,000	8
9	2,179	2,781	2,500	9.Cigarette Tax	2,000	2,000	2,000	9
10	10,976	11,219	12,000	10. Cable TV Franchise	11,000	11,000	11,000	10
11	1,000	1,000	1,000	11. Garbage License Fee	1,000	1,000	1,000	11
12	4,137	1,454	1,500	12. Miscellaneous	1,500	1,500	1,500	12
13	70	1,252	500	13.Building Rental	500	500	500	13
14	1,312	1,816	1,500	14. City Fees	10,000	2,000	2,000	14
15	760	720	1,500	15.Lien Search Fees	600	600	600	15
16		2,500	1,500	16.Fines	1,500	1,500	1,500	16
17	525		500	17. Newsletter Advertising	500	500	500	17
18		2,350	5,000	18. Septic Fees	3,500	3,500	3,500	18
19		1,650	2,000	19. Septic License Fees	200	200	200	19
20				20. Loan repayment from Grants Fund				20
21				21. Interfund transfer from Water Comp Fund				21
22	55			22. NSF Check				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	226,082	234,019	227,100	29. Total resources, except taxes to be levied	230,580	222,580	222,580	29
30				30. Taxes necessary to balance				30
31				31. Taxes collected in year levied				31
32				32. TOTAL RESOURCES	230,580	222,580	222,580	32

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

CITY OF DUNES CITY

#	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2008-2009			#
	Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07	This Year 2007-2008					
1				PERSONAL SERVICES				1
2	17,948	26,464	39,850	1. Administrative Services	55,960	55,960	55,960	2
3	8,335		5,042	2. PERS	9,712	9,712	9,712	3
4			4,183	3. Employment Taxes- UI-WC	6,900	6,900	6,900	4
5			5,640	4. Insurance	10,200	10,200	10,200	5
6	26,283	26,464	54,715	TOTAL PERSONAL SERVICES	82,772	82,772	82,772	6
7				MATERIALS & SERVICES				7
8	3,277	1,953	1,000	7. Community center Maintance & repairs	1,000	1,000	1,000	8
9	500	500	1,900	8. Community Services	500	500	500	9
10	836	931	935	9. Dues	1,500	1,500	1,500	10
11	1,011	1,739	2,200	10. Equipment maintance & repairs	1,000	1,000	1,000	11
12	1,770	2,234	2,300	11. Fid. Bond & Insurance	3,000	3,000	3,000	12
13	3,283	4,579	4,000	12. Miscellaneous	1,200	1,200	1,200	13
14	375	2,370	0	13. Moratorium	0	0	0	14
15	209		0	14. Newsletter	275	0	0	15
16	4,208	1,626	1,500	15. Office equip lease-copier	1,500	1,500	1,500	16
17	2,247	2,519	1,800	16. Office supplies & postage	2,500	2,500	2,500	17
18	617	116	1,200	17. Publishing	1,200	1,200	1,200	18
19	1,303	1,553	1,500	18. Telephone	1,500	1,500	1,500	19
20	1,047	765	1,400	19. Utilities	1,100	1,100	1,100	20
21	1,000	2,295		20. Video programming	2,000	2,000	2,000	21
22	2,258	2,205	3,500	21. Water Quality Control	0	0	0	22
23	0	0	300	22. Travel and Training	500	500	500	23
24	0	0	2,400	23. Community & Education Committee	2,400	2,400	2,400	24
25				CONTRACTED SERVICES				25
26	2,375	2,525	2,600	25. Audit	2,500	2,500	2,500	26
27	1,000	1,000	1,000	26. Fire protection	1,000	1,000	1,000	27
28	16,294	6,666	8,500	27. Legal	40,000	40,000	40,000	28
29	905	803	1,000	28. Custodial	1,200	1,200	1,200	29
30	50	400	2,800	29. Website	3,500	3,500	3,500	30
31	0	0	4,000	30. Consulting	500	500	500	31
32	44,564	36,778	45,835	TOTAL MATERIALS & SERVICES	69,875	69,600	69,600	32

EXPENDITURES FOR GENERAL FUND CONTINUE ON NEXT PAGE

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

CITY OF DUNES CITY

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
1				CAPITAL OUTLAY				1
2	3,000	10,061		1. Community Center	1,000	1,000	1,000	2
3			1,975	2. Equipment Building	0	0	0	3
4				3. Office Equipment	3,000	3,000	3,000	4
5	3,000	10,061	1,975	TOTAL CAPITAL OUTLAY	4,000	4,000	4,000	5
6								6
7				CONTINGENCY				7
8	152,235	160,716	124,575	4. General Operating contingency	73,933	66,208	66,208	8
9								9
10				TOTAL CONTINGENCY	73,933	66,208	66,208	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								23
24								24
25								25
26								26
27				TOTAL GENERAL FUND EXPENDITURES	230,580	222,580	222,580	27
28				UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	28
29	226,082	234,019	227,100	TOTAL	230,580	222,580	222,580	29

RESOURCES

County/ City Road Partnership Fund

CITY OF DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
				Beginning Fund Balance:				
1	310,370	350,859	390,370	1. Cash on hand* (cash basis), or	389,028	389,028	389,028	1
2	1,634			2. Other				2
3				3. Previously levied taxes estimated to be received				3
4			19,500	4. Earning from temporary investments				4
5				5. Transferred from other funds				5
6	19,358	17,866		6. Interest Income	2,250	2,250	2,250	6
7				OTHER RESOURCES				7
8	67,886	65,096		8. Lane County Road Partnership				8
9	22,518			9. Co-City OTIA III				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	421,766	433,821	409,870	29. Total resources, except taxes to be levied	391,278	391,278	391,278	23
24				30. Taxes necessary to balance				24
25				31. Taxes collected in year levied				25
26				32. TOTAL RESOURCES	391,278	391,278	391,278	32

DETAILED REQUIREMENTS

**FORM
LB-31**

COUNTY/CITY ROAD PARTNERSHIP FUND

CITY OF DUNES CITY

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
1				PERSONAL SERVICES				1
2	8,614	13,008	14,200	1. Administrative Services	9,326	9,326	9,326	2
3			600	2. PERS	1,618	1,618	1,618	3
4			1,600	3. Employment Taxes- UI-WC	1,150	1,150	1,150	4
5			600	4. Insurance	1,700	1,700	1,700	5
8		2,062		5. Benefits	0	0	0	8
10	8,614	15,070	17,000	TOTAL PERSONAL SERVICES	13,794	13,794	13,794	10
11				MATERIALS & SERVICES				11
12	1,785	147	1,500	9. Brushing/limbing	0	0	0	12
13	337	2,758	40,000	10. Street Maintenance	0	0	0	13
14	2,274	842	3,000	11. Engineering/ Supervision	0	0	0	14
15	0	0	45,000	12. New Roads & Improvements	0	0	0	15
16	1,228	0	300	13. Street Signs	0	0	0	16
17	5,061	2,794	2,000	14. Legal Services/Consultants	0	0	0	17
18	2,381	538	600	15. Community Center/ Maintenance/Repair	0	0	0	18
19	255	491	600	16. Office equipment/Maintenance/Repair	0	0	0	19
20	1,121	865	200	17. Office Supplies/Postage	0	0	0	20
21	364	319	300	18. Custodial	0	0	0	21
22	847	1,038	1,000	19. Audit	0	0	0	22
23	470	538	400	20. Telephone	0	0	0	23
24	343	233	300	21. Utilities	0	0	0	24
25	735	755	700	22. Insurance	0	0	0	25
26	1,810	1,796	2,000	23. Miscellaneous	0	0	0	26
27	385	365	400	24. Dues	0	0	0	27
28	329	420	600	25. Equipment Leasing-Copier	0	0	0	28
29	0	0	0	26. Travel / Training	0	0	0	29
30	0	0	0	27. City Website/Video	0	0	0	30
31	0	0	0	28. Consulting	0	0	0	31
32	0	0	2,500	29. Road Equipment	0	0	0	32
33	0	0	275,000	30. Road Emergency Fund	77,250	77,250	77,250	33
34	19,724	13,898	376,400	TOTAL MATERIALS & SERVICES	77,250	77,250	77,250	34

EXPENDITURES FOR COUNTY/CITY ROAD PARTNERSHIP FUND CONTINUE ON NEXT PAGE

DETAILED REQUIREMENTS

**FORM
LB-31**

COUNTY/CITY ROAD PARTNERSHIP FUND

CITY OF DUNES CITY

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
1				CAPITAL OUTLAY				1
2	0	2,800		1. Miscellaneous	0	0	0	2
3	0		2,400	2. Road Equipment	0	0	0	3
4	0		900	3. Office Equipment/Maintenance	0	0	0	4
5	0	2,800	3,300	TOTAL CAPITAL OUTLAY	0	0	0	5
6								6
7				TRANSFERS				7
8	0	0	0	7. To State Street Fund	300,234	300,234	300,234	8
9				TOTAL TRANSFERS	300,234	300,234	300,234	9
10								10
11	393,428	402,053	13,170	CONTINGENCY	0	0	0	11
12	393,428	402,053	13,170	TOTAL CONTINGENCY	0	0	0	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26				TOTAL C/C ROAD PARTNERSHIP EXPENDITURES	391,278	391,278	391,278	26
27				UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	27
28	421,766	433,821	409,870	TOTAL	391,278	391,278	391,278	28

RESOURCES

STATE STREET FUND

CITY OF DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
				Beginning Fund Balance:				
1	42,200	77,214	85,540	1. Cash on hand* (cash basis), or	122,389	122,389	122,389	1
2		4,574	4,275	4. Earning from temporary investments	17,100	17,100	17,100	2
3				5. Transferred from other funds	300,234	300,234	300,234	3
4				OTHER RESOURCES				4
5	63,800	52,885	62,000	6. ODOT State Hwy Apportionment	70,000	70,000	70,000	5
6	4	20		7. No Brushing				6
7		14,080		2. Permits & Fines	10,000	10,000	10,000	7
8				3. ODOT Grant	25,000	25,000	25,000	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	106,004	148,774	151,815	29. Total resources, except taxes to be levied	544,723	544,723	544,723	22
23				30. Taxes necessary to balance				23
24				31. Taxes collected in year levied				24
25				32. TOTAL RESOURCES	544,723	544,723	544,723	25

DETAILED REQUIREMENTS

**FORM
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STATE STREET FUND

CITY OF DUNES CITY

#	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2008-2009			#
	Actual		Adopted Budget This Year 2007-2008				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07								
1				PERSONAL SERVICES						1
2	7,853	11,925	12,100	1. Administrative Services			15,878	15,878	15,878	2
3	2,472	4,905	4,200	2. Inspector of Roads			4,008	4,008	4,008	3
4			1,600	3. Employment Taxes- UI-WC			2,550	2,550	2,550	4
5			900	4. Insurance			1,700	1,700	1,700	5
6			1,200	5. PERS			1,618	1,618	1,618	6
7	10,325	16,830	20,000	TOTAL PERSONAL SERVICES			25,754	25,754	25,754	7
8										8
9				MATERIALS & SERVICES						9
10	847	738	1,000	9. Audit			1,000	1,000	1,000	10
11	2,446	538	300	10. Building Repair & Maintenance			500	500	500	11
12	34	0	0	11. Brushing			0	0	0	12
13	735	934	800	12. Insurance			1,500	1,500	1,500	13
14	364	319	300	13. Custodial			400	400	400	14
15	363	365	400	14. Dues			500	500	500	15
16	2,274	42	0	15. Engineering			0	0	0	16
17	255	446	700	16. Equipment Repair & Maintenance			2,000	2,000	2,000	17
18	1,125	2,004	2,000	17. Inspector Roads Travel			3,000	3,000	3,000	18
19	4,693	2,664	2,500	18. Legal			5,000	5,000	5,000	19
20	553	147		19. Limbing			0	0	0	20
21	1,712	1,824	3,400	20. Miscellaneous			1,000	1,000	1,000	21
22	329	425	600	21. Office Equipment lease-copier			1,000	1,000	1,000	22
23	1,121	865	500	22. Office Supplies			600	600	600	23
24	1,197	1,153	1,500	23. Street Brushing			3,000	3,000	3,000	24
25	10,842	13,013	13,200	24. Street Lights			14,000	14,000	14,000	25
26	337	2,757	8,000	25. Street Maintenance			408,969	408,969	408,969	26
27	238	0	0	26. Street Signs			400	400	400	27
28	458	538	600	27. Telephone			600	600	600	28
29	343	233	400	28. Utilities			1,000	1,000	1,000	29
30		800	2,000	29. Engineering/ Supervision			4,000	4,000	4,000	30
31			5,000	30. Storm Sewer Construction/Study			5,000	5,000	5,000	31
32			4,000	31. Footpaths & bike trails			4,000	4,000	4,000	32
33				32. New Roads & Improvements			10,000	5,000	5,000	33
34				33. Emergency Road fund			15,000	15,000	15,000	34
35				34. ODOT Grant (Huckleberry)			20,000	25,000	25,000	35
36	30,264	29,804	47,200	TOTAL MATERIALS & SERVICES			502,469	502,469	502,469	36

EXPENDITURES FOR STATE STREET FUND CONTINUES ON NEXT PAGE

DETAILED REQUIREMENTS

**FORM
LB-31**

STATE STREET FUND

CITY OF DUNES CITY

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
1				CAPITAL OUTLAY				1
2			700	1. Office Equipment	1,500	1,500	1,500	2
3	2,800			2. Other				3
4				3. Road Equipment	15,000	15,000	15,000	4
5	2,800		700	TOTAL CAPITAL OUTLAY	16,500	16,500	16,500	5
6								6
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								23
24								24
25								25
26				TOTAL STATE STREET FUND EXPENDITURES	544,723	544,723	544,723	26
27				UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	27
28				TOTAL	544,723	544,723	544,723	28

RESOURCES

Water Right Compliance

CITY OF DUNES CITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
				Beginning Fund Balance:				
1	28,924	20,550	14,560	1. Available cash on hand* (cash basis), or	29,702	29,702	29,702	1
2				2. Net working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4		892	725	4. Interest	900	900	900	4
5				5. OTHER RESOURCES				5
6	10,390	5,050	6,000	6. Application Fees	3,000	3,000	3,000	6
7	5,600	11,200	21,000	7. Administrative Fees	10,000	10,000	10,000	7
8		173		8. Donations	0	0	0	8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				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	44,914	37,865	42,285	29. Total resources, except taxes to be levied	43,602	43,602	43,602	29
30				30. Taxes necessary to balance				30
31				31. Taxes collected in year levied				31
32				32. TOTAL RESOURCES	43,602	43,602	43,602	32

FORM
LB-30

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

CITY OF DUNES CITY

WATER RIGHT COMPLIANCE FUND

Name of Organizational Unit-Fund

Name of Municipal Corporation

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
				PERSONAL SERVICES				
1	8,468	6,535	12,450	1. Administrative Services	9,326	9,326	9,326	1
2			1,060	2. PERS	1,618	1,618	1,618	2
3			1,250	3. Employment Taxes- UI-WC	1,150	1,150	1,150	3
4			1,800	4. Insurance	1,700	1,700	1,700	4
5		2,115		5. Benefits				5
7	8,468	8,649	16,560	6. TOTAL PERSONAL SERVICES	13,794	13,794	13,794	7
				MATERIALS AND SERVICES				
9	283	7,093	550	7. Legal	500	500	500	9
10	513	474	450	8. Office Supplies/ Postage	1,000	1,000	1,000	10
11	165	195	225	9. Telephone	150	150	150	11
12	144	130	300	10. Copier Expense	387	387	387	12
13	144	0	100	11. Publishing	200	200	200	13
	5,152	720	2,000	12. Miscellaneous	100	100	100	
		1,824	2,400	13. Meter Reading	3,000	3,000	3,000	
				14. Water Quality Control	3,800	3,800	3,800	
14	6,401	8,611	6,025	15. TOTAL MATERIALS AND SERVICES	9,137	9,137	9,137	14
				CAPITAL OUTLAY				
15	250	2,003	0	16. Software	0	0	0	15
16	642	1,733	3,000	17. Meters	1,500	1,500	1,500	16
17			4,000	18. Weir Repair	6,000	6,000	6,000	17
18			11,700	19. Reserve				18
		900		20. Other				
21	892	3,736	18,700	21. TOTAL CAPITAL OUTLAY	7,500	7,500	7,500	21
				CONTINGENCY				
		16,869	1,000	22. General Operating Contingency	13,171	13,171	13,171	
25			1,000	23. TOTAL CONTINGENCY	13,171	13,171	13,171	25
27			42,285	25. TOTAL EXPENDITURES	43,602	43,602	43,602	27
28				26. UNAPPROPRIATED ENDING FUND BALANCE				28
29		37,865	42,285	26. TOTAL	43,602	43,602	43,602	29

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

EMERGENCY COMMUNICATIONS (911) FUND

CITY OF DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
RESOURCES								
				Beginning Fund Balance:				
1	697	0	(497.00)	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				4. Earning from temporary investments				4
5				5. Transferred from other funds				5
6	6,360	5,099	10,000	6. Emergency Communication Excise Tax	7,200	7,200	7,200	6
7				7.				7
8				8.				8
9			9,503	9. Total resources, except taxes to be levied				9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12				12. TOTAL RESOURCES	7,200	7,200	7,200	12
REQUIREMENTS								
1	6,360	5,099	9,503	1. Emergency Communication - 911 to City of Florence	7,200	7,200	7,200	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				16. UNAPPROPRIATED ENDING FUND BALANCE				16
17	6,360	5,099	9,503	17. TOTAL REQUIREMENTS	7,200	7,200	7,200	17

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Building Codes Fund

CITY OF DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
RESOURCES								
Beginning Fund Balance:								
1	19,100	17,580	6,075	1. Cash on hand* (cash basis), or	13,221	13,221	13,221	1
2			305	2. Interest Income	400	400	400	2
3	19,696	13,456	17,000	3. Plan Check Fees	28,000	28,000	28,000	3
4	24,515	20,905	23,000	4. Structural Fees	21,000	21,000	21,000	4
5	6,676	6,615	7,000	5. Plumbing Fees	6,500	6,500	6,500	5
6	2,202	2,392	4,000	6. Mechanical Fees	2,500	2,500	2,500	6
7	706	0	1,000	7. Manufactured Home Fees	1,000	1,000	1,000	7
8	376	0	0	8. State Manufactured Home Fees	0	0	0	8
9	0	14,141	15,000	9. Electrical Fees	6,500	6,500	6,500	9
10	1,600	4,317	4,500	10. Planning Review Fees	3,600	3,600	3,600	10
11	408	639	1,000	11. Stove/ Fireplace Fees	700	700	700	11
12	1,398	635	1,000	12. Excavating/ Grading Fees	700	700	700	12
13	2,529	3,214	3,850	13. State Surcharge Fees	2,600	2,600	2,600	13
14	3,628	2,918	3,900	14. City Administrative Fees	3,000	3,000	3,000	14
15		5,684		15. Grant/ Misc. Fee	4,000	4,000	7,000	15
16		434		16. Fines	20,000	20,000	20,000	16
17				17. Planning fee	6,000	6,000	6,000	17
				18. Planning Grant	1,000	1,000	1,000	
				19. Refunds				
18								18
19	82,833	92,930	87,630	20. TOTAL RESOURCES	120,721	120,721	123,721	19
REQUIREMENTS								
PERSONAL SERVICES								
1	11,175	16,455	22,600	1. Administrative Wages	41,115	41,115	41,115	1
2	0		917	2. PERS	6,410	6,410	6,410	2
3	0		2,283	3. Employment Taxes-UI-WC	6,150	6,150	6,150	3
4	0		900	4. Medical Insurance	6,700	6,700	6,700	4
5				MATERIALS & SERVICES				5
6	457	736	400	5. Office supplies/ Postage	1,000	1,000	1,000	6
7	501	570	500	6. Telephone/ Utilities	600	600	600	7
8	3,074	4,778	1,200	7. Miscellaneous	500	500	500	8
9	0	0	400	8. Community Center/ Maintenance/ Repair	500	500	500	9
10	303	520	500	9. Office Equipment Leasing-copies	950	950	950	10
11	43,642	50,029	47,250	10. The Building Department Services	48,900	48,900	48,900	11
12	2,872	2,776	3,850	11. State Surcharge	5,871	5,871	5,871	12
13	582	500	700	12. Audit	1,200	1,200	1,200	13
14	460	265	0	13. Office Equipment Repair & Maint	275	275	275	14
15				CAPITAL OUTLAY				15
16	3,000	3,400	500	14. Community Center/ Office Equipment	550	550	550	16
17								17
18			5,630	15. General Operating Contingency	0	0	3,000	18
19								19
20	66,066	80,028	87,630	17. TOTAL EXPENDITURES	120,721	120,721	123,721	20

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

GRANTS FUND

CITY OF DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 05-06	First Preceding Year 06-07						
RESOURCES								
				Beginning Fund Balance:				
1	1,241	18,100	800	1. Cash on hand* (cash basis), or	0	0	0	1
2			40	2. Earning from temporary investments				2
3			0	3. Transferred from other funds				3
4	27,747		17,000	4. Planning Assistance Grant/Other	0	0	0	4
5	4,500	8,867	3,000	5. Coastal Maintenance Grant				5
6	28,883	3,725	15,000	6. Land Use Fees				6
7	1,401	1,225	2,000	7. Information Forms				7
8			0	8. Wetlands Grant				8
9			8,000	9. Fines				9
10		10,882		10. Indirect Cost Allocation Fees				
11			45,840	11. Total resources, except taxes to be levied				10
12				12. Taxes collected in year levied				11
13	63,772	42,799	45,840	13. TOTAL RESOURCES	0	0	0	12
REQUIREMENTS								
PERSONAL SERVICES								
1				2. Administrative Wages	0	0	0	1
2	5,163	12,384	18,200	3. PERS	0	0	0	2
3			800	4. Employment Taxes -UI-WC	0	0	0	3
4			2,100	5. Medical Insurance	0	0	0	4
5			900		0	0	0	5
6				MATERIALS & SERVICES	0	0	0	6
7	5,511	840	2,000	7. Miscellaneous Office	0	0	0	7
8	418	2,958	2,240	8. Meeting expense	0	0	0	8
9		835	2,100	9. Video/ Publication	0	0	0	9
10	1,774	18,219	17,000	10. Consultants/ Legal	0	0	0	10
11			500	11. Mailing/Postage/supplies	0	0	0	11
12			0	12. Interfund loan repayment to General Fund	0	0	0	12
13		9,248	0	13. Ordinance compilation/revision				13
14		346	0	14. Other				14
15	23,252			15. Buildable Land Inventory				15
16	44,800	9,169		16. Planning Assistance	0	0	0	16
17	3,201			17. Wetland Grant 2005				17
18				16. UNAPPROPRIATED ENDING FUND BALANCE				18
19	84,119	53,997	45,840	17. TOTAL REQUIREMENTS	0	0	0	19

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

MOTEL TAX / TOURISM FUND

CITY OF DUNES CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-2009			
	Actual Second Preceding Year 05-06	First Preceding Year 06-07	Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
				Beginning Fund Balance:				
1	2,314	12,045	16,220	1. Cash on hand* (cash basis), or	26,353	26,353	26,353	1
2			810	2. Earning from temporary investments	0	0	0	2
3			0	3. Transferred from other funds	0	0	0	3
4	9,803	9,778	10,000	4. Lane Co. Motel Tax	9,000	9,000	9,000	4
5	10,279	10,661	11,000	6.RTMP	11,000	11,000	11,000	5
6		180	300	7. Kiosk Advertising/Promotions				6
7	68	214		7. Parks & Rec				7
8		671		8. Interest	791	791	791	8
9				9. Total resources, except taxes to be levied				9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	22,464	33,549	38,330	12. TOTAL RESOURCES	47,144	47,144	47,144	12
				REQUIREMENTS				
1				PERSONAL SERVICES				1
2	3,553	6,372	9,450	2. Administrative Wages	9,326	9,326	9,326	2
3			1,648	3. PERS	1,618	1,618	1,618	3
4			997	4. Employment Taxes -UI-WC	1,150	1,150	1,150	4
5			1,260	5. Medical Insurance	1,700	1,700	1,700	5
6				MATERIALS & SERVICES				6
7	685	270	825	7. Postage/ Telephone/Video	300	300	300	7
8	35	80	145	8. Office Supplies	500	500	500	8
9	194		500	9. Newsletter	150	150	150	9
10	1,213	260	2,500	10. Miscellaneous	300	300	300	10
11	140	80	0	11. Signs/ Brochures	150	150	150	11
12	450	552	19,780	12. County Tourism/ RTMP Marketing	1,000	1,000	1,000	12
13	1,087	282	800	13. City Hall/ Visitors Center	500	500	500	13
14			0	14. Siltcoos Trail Signs	0	0	0	14
15	50	285	425	15. Website	500	500	500	15
16				CONTINGENCY				
17				17. General Operating Contingency	29,950	29,950	29,950	
18				18				
19				19. UNAPPROPRIATED ENDING FUND BALANCE				16
20	7,407	8,179	38,330	20. TOTAL REQUIREMENTS	47,144	47,144	47,144	17