



**1. CALL TO ORDER**

Mayor Rebecca Ruede called the Thursday, August 11<sup>th</sup> meeting of the Dunes City Budget Committee to order at 6:21 pm.

**2. ROLL CALL**

Roll Call was taken by City Administrator/Budget Officer Jamie Mills.

**Present:** Mayor Rebecca Ruede, Councilor Ed Scarberry, Councilor Sheldon Meyer, Councilor Duke Wells, and citizen members Rob Ward, Brett McKnight and Eric Ziegler.

Council President Maurice Sanders arrived at about 6:35 pm.

**Absent and Excused:** Councilor Tom Mallen, Councilor Ken Platt and citizen members Larry Overman and Ken Pesnell.

**Also Present:** Budget Officer Jamie Mills and Administrative Assistant Rapunzel Oberholtzer.

**3. PLEDGE OF ALLEGIANCE**

All who were present stood for the Pledge of Allegiance.

**4. MOTION TO APPROVE THE AGENDA**

**Councilor Scarberry made a motion to approve the Agenda. Mr. McKnight seconded the motion. The motion passed by unanimous vote.**

**5. ANNOUNCEMENTS**

Mayor Ruede welcomed citizen member Eric "Ric" Ziegler to his first Budget Committee meeting.

**6. APPROVAL OF THE MEETING MINUTES FOR APRIL 26, 2016**

**Councilor Meyer made a motion to approve the April 26, 2016 Budget Committee meeting minutes as submitted. Mr. McKnight seconded the motion. The motion passed by unanimous vote.**

**7. REVIEW OF BUDGE VS ACTUAL 2015-2016**

Budget Officer Mills referred the Committee to the Profit and Loss Budget vs. Actual for July 2015 through June 2016 and described the format of the document explaining that the first column is what was spent last year, the second column is the budgeted amount, the third column is the over or under budget amount, and the fourth column is the percentage of the budgeted amount. She noted that the figures that stand out are the ones that are in excess of 100%.

Referring to page one of the documents, Budget Officer Mills pointed out that the General Fund revenue was over budget because the City received more money than expected at the time the budget was prepared.

Referring to page two of the P&L, Budget Officer Mills noted that Community Center Maintenance and Repair was significantly over budget and explained that most of the expenditure was done before she was Budget Officer so she is not sure what all of the expense was for. She went on to explain that in the audit the auditors may reallocate some of the expenses to another category, which could bring that line item down. Councilor Wells pointed out that there were some extensive electrical upgrades to the building, which could account for some of the expense.

Referring to page three of the P&L, Budget Officer Mills pointed out that Postage and Publishing were over budget and explained that it was because of the extra notification mailings and publishing announcements that were required for Planning Commission and City Council hearings.

Budget Officer Mills reiterated that the auditors may correct some of the expenses by journal entries during the audit.

Mr. Ward asked what the cash carry forward amount for 2015 was compared to the cash carry forward from 2016. He explained that knowing that cash carry forward dollar amount was a simple barometer to determine how the City is doing financially. Budget Officer Mills noted that although she did not know the amount, City Staff keeps a close eye on day-to-day cash flow.

## **8. REVIEW OF BUDGET VS ACTUAL 2016-2017**

There were no further questions and no further discussion of the P&L, and Budget Officer Mills referred the Committee to the Revenue and Expense spreadsheet for July 2016. She also referred the Committee to their copies of the adopted budget.

Referring to page two of the adopted budget, line eleven (Fiduciary Bond and Insurance), Budget Officer Mills pointed out that the budgeted amount was listed as \$850 but should have been listed as \$2,850, the result of a typographical error. She explained that there is sufficient contingency funding to cover the \$2,000 difference so it should not adversely impact the overall budget.

Referring to page four of the Revenue and Expense spreadsheet, Budget Officer Mills pointed out that the Planning Assistance line item needs to be moved elsewhere because there is no budget line item for Planning Assistance.

In discussion of the fiscal year's first month's expenses, Budget Officer Mills noted that the only line item that was of some concern was Publishing which, again, was due to the required publication of public hearing dates. It was noted also that even though the budget included money allocated to legal fees for a legal challenge of the septic maintenance ordinance, no such challenge is anticipated.

Mayor Ruede pointed out that the City Council voted to have a full audit performed this year even though the auditing firm recommended a compilation audit.

Council President Sanders asked about the amount of cash on hand. Budget Officer Mills explained that that number will come from the auditors after the audit, but City Staff keeps

track on the amount of money coming in and the money going out. Budget Officer Mills offered to look into the matter and provide an answer at the next meeting.

Mr. Ward explained that the reason for concern about cash on hand is because there is typically a period of time, the “dry” period, between the beginning of the fiscal year and the fall when, usually, revenue from taxes begins to come in. He went on to explain that the carry forward, or cash on hand, should be sufficient to cover that time period.

#### **9. CITIZEN INPUT**

There was none.

#### **10. ADJOURNMENT**

**Mr. Ward made a motion to adjourn the meeting. Councilor Scarberry seconded the motion. There was no vote taken.**

Mayor Ruede adjourned the Dunes City Budget Committee meeting at 6:42 pm.

*The proceedings of the Dunes City Budget Committee meeting were recorded, and are on file at Dunes City Hall. Upon approval by the Dunes City Budget Committee, these minutes will be available at Dunes City Hall and online at [www.dunescity.com](http://www.dunescity.com).*

**APPROVED BY THE BUDGET COMMITTEE ON THE 25<sup>th</sup> DAY OF OCTOBER 2016.**

[Signed copy available at City Hall]  
Maurice Sanders, Council President

ATTEST:

[Signed copy available at City Hall]  
Jamie Mills, City Administrator/Budget Officer