**GENERAL FUND (10)**

**RESOURCES (Page 1)**

1. Available Cash on hand \* (cash basis), or – This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.
2. Previously levied taxes estimated to be received – Delinquent property taxes anticipated to be received in the current year.
3. Interest – Anticipated annual interest earned in this account.
4. State Subventions – Taxes collected by the state for which the city receives a portion or share (i.e., revenue sharing, liquor and cigarette taxes). These are based on the State of Oregon’s projections.
5. Franchise Fees – Includes utilities, gas, power, telephone, garbage, sewer and water
6. City Fees – Business licenses and OLCC liquor licenses renewals.
7. City Fees – Raft and Transient occupancy taxes. The amount budgeted for this 2021-2022 budget is significantly less than in prior years, as we have seen a drop in both the raft and transient taxes as a result of the wild fires and Covid-19.
8. City Fees – planning department and building related fees.
9. Administrative Allocations – The Street (01) Fund pays into the General Fund (10) for expenses that include but are not limited to: wages and benefits, materials and services, building and equipment repairs and maintenance and utilities, based on a percentage of the impact those funds have on the General Fund.
10. Municipal Court – The City continues to receive minimal revenue for citations written in the City and handled by Jackson County Circuit Court.
11. Miscellaneous Income – The City can receive a small amount of miscellaneous income throughout the year that isn’t typically attributable to other identified line items.
12. Public Safety Fee – This amount is collected from the $21.00 Public Safety Fee and accounts for approximately 67% of the $538,815 Jackson County Sheriff’s Office Law Enforcement services contract.
13. Floodplain Permit Fee – Those homeowners doing work in the floodplain are required to purchase a permit. Depending on the type of floodplain development, this represents between two and three permits.
14. Radio Underwriting – Businesses can support our radio station by purchasing radio advertising time/spots.
15. Library District Expense Reimbursement – The Library Land Lease reimbursement is per the contract of all well and parking lot maintenance.

19. Flag Program – The Parks & Recreation Commission received approval from the Council to develop the Flag Program as a partnership between the City and its businesses. This is the anticipated revenue to be received from businesses.

20.RVSS Reimbursement to City for Billing Services – Per the RVSS contract, they will issue the City a check annually for $50,000.

21. Proceeds from Sale of Property – This line exists for historical purposes only.

22. Transfer from Other Funds – This line exists for historical purposes only.

23. DLCD Grant – Housing & Commercial Inventory - This line exists for historical purposes only.

25. Special Payment – RVSS - All pass through payments made to RVSS.

26. Payment from RVSS for US Bank loan.

27. American Rescue Program

29. Total resources, except taxes to be levied – Reflects the total of line items 1 – 23.

1. Taxes Estimated to be Received – Reflects the amount of current property taxes the City anticipates receiving from Jackson County for the fiscal year. Further detail can be found in the Budget Guidelines.
2. Taxes collected in year levied – This line exists for historical purposes only.

32. Total General Fund Resources – The total amount of revenue that the City anticipates receiving for the fiscal year in this fund.

**REQUIREMENTS (Pages 2-6)**

**Personnel Services (Page. 2):**

2 – 6. Wages are based on a negotiated and approved contract. Further breakdown is in the Budget Guidelines.

7. Seasonal Worker – This represents the City hiring a seasonal worker for the months of 07/01/21 – 06/30/22 and 04/01/22 – 06/30/22.

8. Overtime – Has traditionally been minimal.

9. Benefits – Includes insurance, taxes and PERS liability portions paid by the City.

29. Total Full Time Equivalent (FTE) – This line represents the number of full time employees that the City may employ.

33. Total General Fund Personnel Requirements – This total represents the total for personnel services for the budget year.

**Materials and Services (Page 3):**

2. Professional Services (i.e.: Auditor, Legal, Surveying, CPA etc.) – Contracted services for auditing, IT, attorney and engineering.

3. Operations & Maintenance – Most of the day-to-day operating expenses, including telephone, gas, electricity, maintenance of building, vehicles and equipment, office supplies, dues and publications.

4. Discretionary – Miscellaneous expenses, i.e., flowers, birthdays, working/committee breakfasts and/or lunches.

5. Promotion/Tourism – Over 30% of the transient occupancy and raft taxes collected are budgeted to promote the City of Shady Cove and tourism. The city-wide clean up, local events, banners, city website, advertising and flag program will come from this.

6. Recognition & Awards – Volunteer appreciation, including an annual dinner. This can also be used to recognize local businesses or individuals in the community.

7. Floodplain Management – Contracted floodplain management services through RVCOG.

8. Planning & Building – Contracted planning services through RVCOG.

9. Training/Conferences – Council, Staff, committee and commissioners training and conferences, including but not limited to League of Oregon Cities, floodplain, planning, finance, street maintenance and management.

10. Disaster Preparedness – Expenses related to Emergency Management, including training, public outreach and evacuation costs.

11. Radio Station – Contracted station manager and miscellaneous equipment expenses.

12. Library Maintenance Parking Lot– Per the upcoming contract, these are the anticipated expenses associated with the library district.

13. Flag Program – Businesses will provide funding for seasonal flags with an annual membership to offset costs, and this line item total is the anticipated expenditure.

14. Records Retention – The field of management responsible for the efficient and systematic control of the creation, receipt, maintenance, use and disposition of records, including the processes for capturing and maintaining evidence of and information about business activities and transactions in the form of records.

15. DLCD Grant Expenditures For historical use only.

17. Special Payments to RVSS – Pass through.

18. US Bank Principal (January)

19. US Bank Interest (July-January)

20. US Bank Agent Fees

21. American Rescue Plan Program

33. Total General Fund Materials & Services Requirements – The total amount of General Fund Materials & Services Requirements that the City anticipates for the fiscal year in this fund.

**Public Safety (Page 4):**

1. Law Enforcement Contract – This line item represents the contracted amount with the Jackson County Sheriff Office for law enforcement services and code enforcement.
2. Law Enforcement – Community Resource Officer – This line item represents the contracted amount with the Jackson County Sheriff Office for Community Service Officer (CSO).

33. Total General Fund Public Safety Requirements – The total amount of General Fund Public Safety Requirements that the City anticipates receiving for the fiscal year in this fund.

**Parks (Page 5):**

**Materials & Services**

2. Utilities – This line item represents all of the utilities associated with the parks, such as garbage and electric.

1. Park Maintenance – Minor repair and maintenance, including irrigation, lawn maintenance, paint, small tools and materials.
2. Materials & Services – Expenses of materials and services that are used for the maintenance and upkeep of the parks department.

33. Total General Fund Parks Requirements – The total amount of General Fund Parks Requirements that the City anticipates for the fiscal year in this fund.

**Capital Outlay (Page 6):**

1. – 3. Capital Outlay – These lines exist for historical purposes only.

**Transfers and Contingency (pg. 6):**

9. Transfer to Fund 06 – This line exists for historical purposes only.

1. Contingency – Fund operations may necessitate spending that cannot be specifically identified at the time of budget creation.

**Interfund Loan Payments (Page 6):**

14. Interfund Loan Principal Payment to Capital Replacement 05 – This line exists for historical purposes only.

1. Interfund Loan Principal Payment to Capital Replacement 05 – This line exists for historical purposes only.

31. Ending Balance (prior years) - Audited ending fund balance for prior fiscal years.

32. Unappropriated Ending Fund Balance – Anticipated ending fund balance.

33. Total General Fund Requirements – The total amount of the General Fund requirements anticipated for the fiscal year.

**STREET FUND (01)**

**RESOURCES (Page 7)**

1. Cash on hand \* (cash basis), or – This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.

6. State Highway Revenue – This is a State Subvention. The State of Oregon provides a portion of gasoline tax to local governments. This can only be spent on street related expenditures.

1. Total Street Fund Resources – The total amount of revenue that this fund anticipates receiving for the fiscal year.
2. Total Street Fund Resources – The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 7)**

**Materials & Services (Page 7):**

1. Operations & Maintenance – Consists of regular and minor street related maintenance & repair expenses, including street signs, fuel, temporary labor, and materials such as gravel and sand.
2. Utilities – includes street lights, alarm and garbage collection at the shop.
3. Vehicle Maintenance – Routine maintenance on vehicles and equipment (backhoe, bucket truck, work vehicles, etc.).
4. Professional Services – Contract with Jackson County Roads. This includes a number of street projects, double chip seal, crack sealing, etc.
5. Administrative Allocations – The Street Fund (01) pays into the General Fund for a portion of certain expenses, i.e. wages and benefits, materials and services, building and equipment repairs and maintenance and utilities, based on a percentage of the impact the fund has on the General Fund.
6. Training – Street maintenance and repair training, including the Oregon Department of Transportation Road Scholar Certificate course.

**Capital Outlay (Page 7):**

1. Bike Path – This line exists for historical purposes only.
2. Sidewalks – This line exists for historical purposes only.

**Contingency (Page 7):**

27. Contingency – Fund operations may necessitate spending that cannot be specifically identified at the time of budget creation.

29. Ending Balance (prior years) – Audited ending fund balance for prior fiscal years

30. Unappropriated Ending Fund Balance – Anticipated ending fund balance.

31. Total Street Fund Requirements – The total amount of the Street Fund requirements anticipated for the fiscal year.

**SEWER FUND (02)**

**RESOURCES (Page 8)**

1. Available Cash on hand - This line exists for historical purposes only. **See General Fund.**

4. Interest – This line exists for historical purposes only.

1. Sewer Usage Fees – Annual sewer billing revenue. This line exists for historical purposes only.
2. Sewer Connection Fees – This line exists for historical purposes only.
3. Bond Refinancing – This line exists for historical purposes only.
4. Transfer IN from 05 – This line exists for historical purposes only.
5. RVSS Reimbursement to City for Billing Services – This is the amount of revenue the City will receive from RVSS for the billing services that the City will provide per the contract with Rogue Valley Sewer Services. This line exists for historical purposes only.
6. Total Sewer Fund Resources – The total amount of revenue that this fund anticipates receiving for the fiscal year. This line exists for historical purposes only.

**REQUIREMENTS (Page 9)**

**Materials & Services (Page 9): See General Fund**

1. Operations & Maintenance – This line exists for historical purposes only.
2. Rogue Valley Sewer Services (RVSS) – This line exists for historical purposes only.
3. Administrative Allocations - This line exists for historical purposes only.
4. RVSS Sewer Fees – This represents the amount of sewer billing fees that the City anticipates to receive and send to RVSS per the contract. This line exists for historical purposes only.

33. Total Sewer Fund Materials & Services Requirements – The total amount of Materials & Services Requirements that this fund anticipates receiving for the fiscal year. This line exists for historical purposes only.

**REQUIREMENTS (Page 10)**

**Debt Service (Page 10): See General Fund**

1. SRF DEQ Principal – This line exists for historical purposes only.
2. SRF DEQ Interest – This line exists for historical purposes only.
3. SRF Loan Fees – This line exists for historical purposes only.
4. USDA Principal – This line exists for historical purposes only.
5. USDA Interest – This line exists for historical purposes only.
6. USDA Refunding Fees – This line exists for historical purposes only.
7. US Bank Bond Refinancing – This line exists for historical purposes only.
8. US Bank Principal Sewer – Sewer debt principal payment per the debt schedule payable in January for the fiscal year. This line exists for historical purposes only.
9. US Bank Interest Sewer – Sewer debt interest payment per the debt schedule payable July and January for the fiscal year. This line exists for historical purposes only.
10. US Bank Agent Fees – Fees associated with the Sewer Debt payments. This line exists for historical purposes only.
11. Total Sewer Debt Service Requirements – The total amount of Sewer Debt Service Requirements that this fund anticipates for the fiscal year. This line exists for historical purposes only.

**REQUIREMENTS (Page 11)**

**Transfers & Contingencies (Page 11): See General Fund**

2. Transfer to Fund 05 – This line exists for historical purposes only.

1. Ending Balance (prior years) - Audited ending fund balance for prior fiscal years. This line exists for historical purposes only.
2. Unappropriated Ending Fund Balance – Anticipated ending fund balance held in Unappropriated Ending Fund Balance for the US Bank Debt Principal & Interest payments per the debt schedule for the 2020-2021 fiscal year. This line exists for historical purposes only.
3. Total Sewer Fund Requirements – The total amount of the Sewer Fund Requirements anticipated for the fiscal year. This line exists for historical purposes only.

**SEWER DEBT FUND (03)**

**RESOURCES (Page 12) This Fund exists for historical purposes only. See General Fund.**

2. Beginning Cash on hand \* (cash basis), or – This line exists for historical purposes only.

4. Previously Levied Taxes to be Received – This line exists for historical purposes only.

5. Transfer IN from 05 – This line exists for historical purposes only.

7. Total Resources, Except Taxes to be Levied – This line exists for historical purposes only.

1. Taxes Collected in year Levied – This line exists for historical purposes only.

11. Total Sewer Debt Fund Resources - This line exists for historical purposes only.

**REQUIREMENTS (Page 12)**

**Bond Principal & Interest Requirements (Page 12):**

1. General Obligation (GO) Bond Principal – This line exists for historical purposes only.
2. Total Principal – This line exists for historical purposes only.
3. General Obligation (GO) Bond Interest – This line exists for historical purposes only.
4. General Obligation (GO) Bond Interest – This line exists for historical purposes only.
5. Total Interest – This line exists for historical purposes only.
6. Ending Balance (prior years) - This line exists for historical purposes only.
7. Total Sewer Debt Fund Requirements - This line exists for historical purposes only.

**SEWER OPERATIONS RESERVE FUND (04)**

**RESOURCES (Page 13) This Fund exists for historical purposes only. See General Fund.**

1. Cash on hand \* (cash basis), or – This line exists for historical purposes only.
2. Interest – This line exists for historical purposes only.
3. Total Resources, except taxes to be levied – This line exists for historical purposes only.
4. Total Sewer Operations Reserve Fund Resources - This line exists for historical purposes only.

**REQUIREMENTS (Page 13)**

**Debt Service (Page 13)**

1. USDA Refinance Loan Payment (Principal) – This line exists for historical purposes only.

**Other: Special Payment (Page 13)**

1. RVSS per Contract – This line exists for historical purposes only.
2. Ending Balance (prior years) – This line exists for historical purposes only.
3. Total Sewer Operations Reserve Requirements - This line exists for historical purposes only.

**SEWER OPERATIONS REPLACEMENT FUND (05)**

**RESOURCES (Page 14) This Fund exists for historical purposes only. See General Fund.**

2. Cash on hand \* (cash basis), or – This line exists for historical purposes only.

3. Interest – This line exists for historical purposes only.

1. Transfer IN from Fund 02 – This line exists for historical purposes only.
2. Interfund Loan Payment Received from General Fund (10) – This line exists for historical purposes only.
3. Total Resources, except taxes to be levied – This line exists for historical purposes only.
4. Total Sewer Operations Replacement Fund Resources - This line exists for historical purposes only.

**REQUIREMENTS (Page 14)**

**Transfers**

1. Transfer to 03 – This line exists for historical purposes only.
2. Transfer to 02 - This line exists for historical purposes only.

**REQUIREMENTS (Page 14)**

**Other**

20. Debt Service – This line exists for historical purposes only.

**REQUIREMENTS (Page 14)**

**Other**

1. RVSS per Contract – This line exists for historical purposes only.

**REQUIREMENTS (Page 14)**

**Contingency**

29. Ending Balance (prior years) – This line exists for historical purposes only.

1. Total Sewer Operations Replacement Fund Requirements – This line exists for historical purposes only.

**CAPITAL PURCHASE RESERVE FUND (06)**

**RESOURCES (Page 15)**

2. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.

6. Transferred IN, from other funds – This line exists for historical purposes only.

1. Total Resources, except taxes to be levied - The total amount of resources, except taxes to be levied that the City anticipates receiving for the fiscal year.
2. Total Capital Purchase Reserve Fund Resources - The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 15)**

**Capital Outlay (Page 15):**

1. Future Development – Future Development
2. Ending Balance (prior years) – This line exists for historical purposes only.
3. Unappropriated Ending Fund Balance – Anticipated ending fund balance.
4. Total Capital Purchase Reserve Fund Requirements - The total amount of the Capital Purchase Reserve Fund requirements anticipated for the fiscal year.

**CAPITAL IMPROVEMENT FUND (07)**

**RESOURCES (Page 16)**

1. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.
2. Oregon Health Authority Feasibility Grant – A grant that the City is receiving for a Feasibility Study.
3. CDBG Grant – A grant that the City is anticipating receiving based on the results of the Feasibility Study.
4. Total Resources, except taxes to be levied – The total amount of resources, except taxes to be levied that the City anticipates receiving for the fiscal year.

13. Total Capital Improvement Fund Resources - The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 16)**

**Capital Outlay**

1. Water System Improvements – This line exists for historical purposes only.
2. OR Health Authority Feasibility Study Grant – Relating to doing a Feasibility Study the City is receiving for the Grant listed above in item #3.
3. CDBG Grant Expenditures – Associated expenses relating to Infrastructure Improvements as listed above in item #4.

**REQUIREMENTS (Page 16)**

**Contingencies**

21. Contingency - This line exists for historical purposes only.

**REQUIREMENTS (Page 16)**

**Transfers**

1. Ending balance (prior years) – Audited ending fund balance for prior years.

31. Total Capital Improvement Fund Requirements - The total amount of the Capital Improvement Reserve Fund requirements anticipated for the fiscal year.

**SYSTEM DEVELOPMENT FUND (08)**

**TRANSPORTATION**

**RESOURCES (Page 17)**

1. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.

4. Interest – Anticipated annual interest earned for this fund.

6. New Development – Based on the construction of eight new homes.

1. Schoolhouse Lane Grant – A grant that the City received from the Small Cities Allotment for road construction. - This line exists for historical purposes only.
2. SCA Grant – Cleveland St. Sidewalks
3. SCA Grant – Small Cities Allotment – New

11.Total Resources, except taxes to be levied – The total amount of resources, except taxes to be levied that the City anticipates receiving for the fiscal year.

1. Total System Development - Transportation Fund Resources - The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 17)**

**Capital Outlay**

16. TE Project – This line exists for historical purposes only.

1. Street Improvements – For eligible portions of street improvements.
2. Hudspeth Lane – Double Chip seal project to unite 4 different sections of road base. This line exists for historical purposes only.
3. Schoolhouse Lane – Curb, gutter, sidewalk and overlay. This line exists for historical purposes only.
4. SCA Grant – Cleveland St Sidewalks
5. SCA Grant - New

**REQUIREMENTS (Page 17)**

**Contingency**

1. Contingency - Fund operations may necessitate spending that cannot be specifically identified at the time of budget creation.
2. Ending balance (prior years) – This line exists for Historical Purposed Only

30. Unappropriated Ending Fund Balance – Anticipated ending fund balance.

31. Total System Development Charges – Transportation Fund Requirements – The total amount of the System Development Charges – Transportation Fund requirements anticipated for the fiscal year.

**SYSTEM DEVELOPMENT FUND (08)**

**STORM WATER**

**RESOURCES (Page 18)**

1. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.
2. Interest – Anticipated annual interest earned for this fund.
3. New Development – Based on the construction of eight new homes.
4. Total Resources, except taxes to be levied – The total amount of resources, except taxes to be levied that the City anticipates receiving for the fiscal year.
5. Total System Development – Storm Water Fund Resources – The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 18)**

**Capital Outlay**

1. TE Project –This line exists for historical purposes only.
2. Storm Water Improvements – This line exists for historical purposes only.
3. Cleveland Street/Pond – This line exists for historical purposes only.
4. Stormwater Drains – TMDL- For expansion and addition to avoid flooding on City streets.

**REQUIREMENTS (Page 18)**

**Contingency**

1. Contingency – Fund operations may necessitate spending that cannot be specifically identified at the time of budget creation.
2. Ending balance (prior years) – Audited ending fund balance for prior years.
3. Unappropriated Ending Fund Balance – Anticipated ending fund balance.
4. Total System Development Charges – Storm Water Requirements – The total amount of the System Development Charges – Storm Water Fund requirements anticipated for the fiscal year.

**SYSTEM DEVELOPMENT FUND (08)**

**WASTEWATER**

**RESOURCES (Page 19) For Historical Purposed Only**

1. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.
2. Interest – Anticipated annual interest earned for this fund.
3. New Development – Based on the construction of five new homes.
4. Total Resources, except taxes to be levied – The total amount of resources, except taxes to be levied that the City anticipates receiving for the fiscal year.
5. Total System Development – Wastewater Fund Resources – The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 19)**

**Other**

1. Special Payment RVSS per Contract – This line exists for historical purposes only.

**REQUIREMENTS (Page 19)**

**Contingency**

1. Ending balance (prior years) – Audited ending fund balance for prior years.
2. Total System Development Charges – Wastewater Requirements – This line exists for historical purposes only.

**SYSTEM DEVELOPMENT FUND (08)**

**PARKS**

**RESOURCES (Page 20)**

2. Cash on hand \* (cash basis), or - This is the projected beginning balance carried over from June 30, 2021 to July 1, 2021.

5. Interest – Anticipated annual interest earned for this fund.

1. New Development – Based on the construction of eight new homes.
2. Sale of Land – This line exists for historical purposes only.
3. Total System Development – Parks Fund Resources - The total amount of revenue that this fund anticipates receiving for the fiscal year.

**REQUIREMENTS (Page 20)**

**Capital Outlay**

16. Park Improvements – This line exists for historical purposes only

17. Baby Swings – This line exists for historical purposes only.

1. ADA Walkway/Path – This line exists for historical purposes only.
2. Watershed Council Match – This line exists for historical purposes only.
3. Dog Walk – To put in an additional / parallel dog walk area to increase social distancing and safety of dogs. This line exists for historical purposes only.

**REQUIREMENTS (Page 20)**

**Contingency**

1. Contingency - Fund operations may necessitate spending that cannot be specifically identified at the time of budget creation.
2. Ending balance (prior years) - Audited ending fund balance for prior years.

30. Unappropriated Ending Fund Balance – Anticipated ending fund balance.

31. Total System Development Charges – Parks Requirements – the total amount of the System Development Charges – Parks Fund requirements anticipated for the fiscal year.

**UPPER ROGUE REGIONAL PARK (09)**

**RESOURCES (Page 21) This Fund exists for Historical Purposes Only**

1. Cash on hand \* (cash basis), or - This line exists for historical purposes only.
2. Interest – This line exists for historical purposes only.
3. State Marine Board – This line exists for historical purposes only.
4. Grant State Marine Board – This line exists for historical purposes only.
5. Riverhouse Facility Use & Fees – This line exists for historical purposes only.
6. Residential Rental – This line exists for historical purposes only.
7. Transfer IN from General Fund 10 – This line exists for historical purposes only.
8. Total Upper Rogue Regional Park Fund Resources - This line exists for historical purposes only.

**REQUIREMENTS (Page 21)**

**Materials & Services**

1. Utilities – This line exists for historical purposes only.
2. Insurance – This line exists for historical purposes only.
3. Equipment Maintenance – This line exists for historical purposes only.
4. Professional Services – This line exists for historical purposes only.
5. Administrative Allocations - This line exists for historical purposes only.
6. Training – This line exists for historical purposes only.

**REQUIREMENTS (Page 21)**

**Capital Outlay**

1. Capital Outlay – This line exists for historical purposes only.

**REQUIREMENTS (Page 21)**

**Contingency**

1. Contingency – This line exists for historical purposes only.
2. Ending balance (prior years) - This line exists for historical purposes only.
3. Unappropriated Ending Fund Balance - This line exists for historical purposes only.

31. Total URR Park Fund Requirements – This line exists for historical purposes only.