

SHADY COVE



CITY OF SHADY COVE

PROPOSED BUDGET FOR
FISCAL YEAR 2025-2026

Submitted by:

Michele Parry, City Administrator/Budget Officer
Sierra Grandy, Finance Administrator

BUDGET MESSAGE

SHADY COVE



CITY OF SHADY COVE

CITY ADMINISTRATOR'S OFFICE

22451 HWY 62

Shady Cove, Oregon 97539

Phone: 541-878-2225

TO: City of Shady Cove Budget Committee
FROM: Michele Parry, City Administrator
DATE: April 14, 2025
RE: FY2025-2026 Budget Message

Budget Message

Fiscal Year 2025–2026

The past year has been a transformative period for Shady Cove, characterized by strategic initiatives to foster resilience, sustainability, and community vitality. I am confident that several key projects launched this year will yield tangible results in the upcoming fiscal year. These include:

- ✓ Designing and developing a new community park on the 2.3-acre city-owned parcel along Highway 62; and
- ✓ Establishing an Urban Renewal Area (URA) and Agency to encourage housing & commercial development, attract private investment, and enhance livability; and
- ✓ Advancing the municipal water utility to ensure long-term water security for all residents.

Since our last Budget Committee meeting, I have engaged with county, regional, and state partners to underscore the critical need for investment in Shady Cove's water infrastructure. As Oregon's largest incorporated city without a municipal water system, our 3,200 residents face increasing water insecurity, worsened by statewide drought, declining aquifer levels, and the rising costs of well maintenance and replacement.

Our foremost priority for FY2025–2026 is establishing a city-wide water utility. We are actively pursuing federal and state funding to reduce costs for residents while bolstering public health, fire protection, economic stability, and tourism.

While prioritizing water infrastructure, we remain committed to fiscal prudence. In response to federal tariffs and market volatility, we will adopt a conservative approach to new spending, leveraging grants, phasing projects, and closely monitoring revenue trends to safeguard the City’s financial health.

We recognize the dynamic economic environment in which we operate. To maintain flexibility, we will collaborate with the City Council to review revenues and expenditures monthly, conduct quarterly financial assessments, and explore cost-containment strategies as needed. Despite uncertainties, we remain optimistic about achieving stability and progress.

Thank you for your dedication and insight throughout this process. Shady Cove thrives when we unite in pursuit of shared goals and community progress.



Budget Background

The annual budget is the City’s cornerstone policy and operational document, reflecting the City Council’s priorities and providing the financial framework to achieve them. It determines staffing levels, program funding, and the allocation of public resources to serve residents, businesses, and visitors.

In compliance with Oregon Local Budget Law (ORS Chapter 294), the City prepares and adopts an annual budget. This financial plan estimates revenues and expenditures for each fund for the fiscal year spanning July 1, 2025, to June 30, 2026.

The proposed budget includes audited data for FY2022, projections for FY2024 and FY2025, and the proposed FY2025–2026 budget. Upon Budget Committee approval, the proposed budget will advance to the City Council for adoption and submission to the Jackson County Assessor.

Key Initiatives for FY2025–2026

The FY2025–2026 General Fund underscores our commitment to efficient governance, community development, and quality service delivery. Key investments include:

1. **Reorganizing the Planning Department** to streamline permit processing, enhance intake efficiency, and ensure prompt responses;
2. **Allocating annual budgets for volunteer commissions** to sustain their service and broaden community engagement;
3. **Providing training for staff and City Council** to strengthen understanding of roles, legal obligations, and best practices;
4. **Transitioning to a VoIP-based phone system** to reduce costs and improve service reliability; and
5. **Completing overdue FY2023 and FY2024 audits** to restore reliable financial reporting and support accurate forecasting for FY2026.

These initiatives align with our goals of modernizing operations, increasing transparency, and upholding robust financial stewardship.

Role of the Budget Committee and City Council

The Budget Committee, comprising the City Council and an equal number of appointed Shady Cove residents (ORS 294.336), reviews the proposed budget, recommends adjustments, and forwards it to the City Council for adoption.

Process Overview:

1. The Budget Officer prepares the proposed budget.
2. The Budget Committee reviews the proposal in a public meeting.
3. Public comments are welcomed.
4. The Budget Committee approves the budget, with or without revisions.
5. The City Council holds a public hearing and adopts the budget.

Fiscal Authority:

Budget Committee: May set tax levy limits and establish maximum expenditures per fund, subject to Council revision.

City Council (post-approval): May adjust revenues or expenditures, transfer funds, increase expenditures up to 10% per fund without a hearing, or exceed 10% with a revised budget and hearing.

Debt Obligation Status

The City carries no bonded debt for FY2025–2026. However, we act as a pass-through agent for Rogue Valley Sewer Services (RVSS) to facilitate an annual U.S. Bank bond payment for sewer obligations. The FY2026 obligation totals \$101,846.88, comprising:

Agent Fees: \$800.00

Interest: \$26,046.88

Principal: \$75,000.00

Audit Status

The city has retained KDP Advisors of Medford to complete overdue FY2023 and FY2024 audits. The FY2023 audit is slated for completion by mid-June 2025, with FY2024 to begin concurrently and conclude by September 2025. Finalizing these audits marks a significant milestone, restoring financial transparency and enabling reliable reporting after more than seven years.

BUDGET DETAIL

When approving the budget, the budget committee must also approve a property tax rate or the tax amounts that will be submitted to the county assessor. The budget committee should make a motion to approve the property tax rate of \$0.54/\$1,000 assessed value to document the action in the committee meeting minutes.

Street Fund – 01

The mission of the City of Shady Cove Street is to enhance streets, sidewalks, and public rights-of-way to improve connectivity, support economic growth, and promote a high quality of life, consistent with the vision of the Shady Cove Comprehensive Plan and the priorities of our residents and visitors.

The Street Fund will advance the following proposed initiatives, designed to align with the Comprehensive Plan’s goals for transportation, community development, and sustainable growth:

- **GIS Mapping Implementation:** (GIS) to modernize assets, optimize transportation infrastructure maintenance, and support land use planning for the Urban Renewal Area and future development. This project enhances data-driven decision-making for growth management.
- **Community-Driven City Park Design:** Engage residents in finalizing the design of a new community park on the 2.3-acre city-owned parcel along Highway 62, ensuring alignment with community needs for recreational spaces and livability as outlined in the Comprehensive Plan.
- **Urban Renewal Agency (URA) Support:** to incentivize private investment, expand housing options, and stimulate commercial development within the Urban Renewal Area. This initiative supports economic vitality, housing diversity, and coordinated land use.

These projects strengthen Shady Cove’s infrastructure, foster community participation, and promote sustainable growth, directly supporting the Comprehensive Plan’s vision for a connected and thriving city.

RVSS Sewer Fund – 02

In alignment with the City’s Comprehensive Plan, the fund supports the operation and maintenance of sewer infrastructure while recognizing fiscal challenges—specifically, the inability to sustain a balanced fund due to mandated expenditures for the sheriff’s contract and pass-through revenue obligations to Rogue Valley Sewer Services (RVSS). The City is

committed to pursuing solutions that ensure long-term financial stability and service continuity for all ratepayers.

	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
	Actual	Actual	Actual	Budget	Actual
Public Safety Officer	\$ 467,908.92	\$ 424,198.00	\$ 443,439.00	\$ 443,439.00	\$ 491,807.00
Community Safety Officer	\$ 3,533.92	\$ 68,042.00	\$ 68,257.00	\$ 68,257.00	\$ 73,733.00
Sheriff Office Department Expenses		\$ 123,551.00	\$ 124,903.00	\$ 124,903.00	\$ 133,287.00
TOTAL AMOUNT BILLED		\$ 615,791.00	\$ 636,599.00	\$ 636,599.00	\$ 698,827.00
Public Safety Fee	\$ 361,560.74	\$ 329,816.72	\$ 248,497.17	\$ 300,000.00	\$ 289,500.00
Community Safety Officer	\$ 56,500.34	\$ 55,970.26	\$ 38,249.96	\$ 43,000.00	\$ 44,290.00
TOTAL REVENUE		\$ 385,786.98	\$ 286,747.13	\$ 343,000.00	\$ 333,790.00
TOTAL DEFICIT		\$ 230,004.02	\$ 349,851.87	\$ 293,599.00	\$ 365,037.00
RVSS Franchise Fee		\$ 53,304.28			\$ 57,500.00
TOTAL DEFICIT		\$ 176,699.74			\$ 307,537.00

The city faces a growing shortfall in funding for our Public Safety Officer, Community Safety Officer, and sheriff’s department services, with expenditures rising from \$615,791 in FY2023–2024 to \$636,599 in FY2024–2025, and projected at \$698,827 in FY2025–2026, while **revenues have lagged significantly at \$385,786.98, \$286,747.13, and an estimated \$333,790, respectively.**

The current fees of \$3.00 for the Community Safety Officer and \$18.00 for the Public Safety Officer are insufficient to sustain these critical services, threatening our ability to ensure community safety.

To address this unsustainable gap, I propose increasing the Community Safety Officer fee to \$6.00 and the Public Safety Officer fee to \$36.00 for FY2025–2026, with subsequent annual adjustments starting in FY2026–2027 based on the U.S. Consumer Price Index to account for inflation. This phased approach will stabilize funding, support robust public safety infrastructure, and align with the Comprehensive Plan’s commitment to a secure and thriving community.

System Development Charges Fund – 08

The mission of Shady Cove’s System Development Charges program is to equitably allocate the costs of expanding public infrastructure necessitated by new development. By aligning SDCs with the city’s Comprehensive Plan, we ensure growth contributes to the enhancement of essential services, including transportation, water, sewer, and parks, thereby supporting the community’s long-term sustainability and quality of life.

Although the fund has remained stagnant in recent years for unknown reasons, the City is committed to exploring revenue opportunities and identifying eligible capital improvement projects in the current fiscal year to activate and utilize the fund in alignment with the City's Comprehensive Plan.

General Fund – 10

The mission of the Shady Cove General Fund is to provide essential public services that enhance the safety, quality of life, and well-being of our residents, businesses, and visitors. Through responsible fiscal stewardship, and strategic alignment with the City's Comprehensive Plan, the General Fund supports core municipal functions--including public safety, administration, planning, and community development—ensuring sustainable growth and a resilient, vibrant community.

Proposed Changes:

Raft Tax

The City of Shady Cove established the raft tax October 2022 at \$3.00 per raft to support river-related infrastructure and public services. However, inflation has eroded its value, with \$3.00 in 2022 equivalent to \$3.28 in 2025 dollars, resulting in a loss of real revenue to maintain critical amenities.

To address this shortfall and fund enhanced river access, safety, and tourism initiatives, I propose a phased raft tax increase:

\$6.00 per raft in FY2025–2026, generating an estimated \$15,000;

\$8.00 per raft in FY2026–2027, yielding \$19,264; and

\$10.00 per raft in FY2027–2028, totaling \$24,808.

**numbers are based on total number of rafts remaining consistent with 2024-2025.*

This strategy ensures the city keeps pace with economic pressures, sustains vital services, and aligns with our commitment to fiscal responsibility and community vitality as outlined in the Comprehensive Plan.

Phone lines

Transitioning from traditional telephone services to Voice over Internet Protocol (VoIP) system can offer significant cost savings. Estimates are a potential savings of up to 50% annually compared to traditional landlines. Minimal installation expenses because city hall already has existing internet infrastructure.

ACCOUNTING POLICIES

The city has changed from contracting with Isler to KDP (Medford).

This budget is a continuation of our goals for growth and the city council's strong desire to revitalize our economy while preserving our high quality of life. The budget is another step on a path that will allow us to fundamentally restructure our economy and place the city's finances and services on a stable financial base.

I would like to thank our department heads for working together as a team to produce the budget and the Budget Committee members for their consideration of this proposed budget and their continued dedication to the city and residents of Shady Cove.

Respectfully submitted,

Michele Parry
City Administrator/Budget Officer

BUDGET CALENDAR
 CITY OF SHADY COVE
 FY2025-2026 BUDGET PROCESS SCHEDULE

ACTION ITEMS TARGET DATES

1	PRELIMINARY BUDGET WORKSHEETS TO STAFF	April 14, 2025
2	FIRST & SECOND PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING	April 4, 2025
3	PROPOSED BUDGET PACKET TO BUDGET COMMITTEE MEMBERS	April 14, 2025
4	FIRST BUDGET COMMITTEE MEETING	April 15, 2025
5	FINAL BUDGET COMMITTEE MEETING TO APPROVE REVISED BUDGET IF NECESSARY	April 29, 2025
6	TAX CERTIFICATIONS CALCULATED	April 29, 2025
7	LB1	April 29, 2025
8	LB50	April 29, 2025
9		
10	COUNCIL BUDGET PUBLIC HEARING	May 1, 2025
11	COUNCIL BUDGET PUBLIC HEARING	May 15, 2025
12	ADOPTION OF RESOLUTIONS	May 15, 2025
13		

Report Criteria:

- Includes all accounts
- Includes grand totals

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
STREETS						
01-1110	Accounts Receivable - Streets	21,297.05	21,297.05	21,297.05	.00	.00
01-2800	Unreserved Fund Balance - 01	424,733.41	592,408.14	817,300.85	.00	.00
REVENUE						
01-33-2000	ODOT Gas Tax Revenue	221,837.32	266,957.07	191,248.66	220,000.00	210,000.00
01-33-2300	Small City Allotement Project	1,298.67-	4,489.79-	180,000.00	180,000.00	.00
01-33-2301	Small City Allotement MAPS	.00	30.00	90.00	.00	.00
Total REVENUE:		220,538.65	262,497.28	371,338.66	400,000.00	210,000.00
OPERATIONS & MAINTENANCE						
01-41-2013	5% of Revenue for Training	.00	.00	.00	.00	11,000.00
01-41-2014	10% of Revenue for AdminExpens	.00	.00	.00	.00	22,000.00
01-41-2026	Tree Removal	1,550.00	500.00	6,250.00	.00	7,500.00
01-41-2040	Street, CH, Park, Nork Lights	5,425.73	3,628.58	7,865.23	10,000.00	7,000.00
01-41-3380	WECO Diesel Fuel Expenses	2,014.63	2,591.83	3,707.13	.00	4,000.00
01-41-3430	Signs and Materials	381.47	4,228.07	3,405.68	12,000.00	3,500.00
01-41-4005	Shop Maintenance	483.90	.00	66.24-	.00	500.00
01-41-4010	Public Works Truck	748.57	300.97	74.05	3,200.00	1,000.00
01-41-4015	Public Works Alarm	852.35	266.70	186.51	.00	500.00
01-41-6982	SCA Engineering	11,698.84	448.17	.00	.00	.00
01-41-7603	Engineering	110.00	8,276.56	52,523.27	70,000.00	60,000.00
01-41-7623	Maintenance & Sidewalks	431.98	292.88	3,269.40	2,000.00	3,500.00
01-41-7745	Refuse Collection	241.32	951.96	512.21	.00	700.00
01-41-8004	Small City Allotement Expenses	.00	1,953.75	226,916.28	180,000.00	.00
Total OPERATIONS & MAINTENANCE:		23,938.79	23,439.47	304,643.52	277,200.00	121,200.00
PROFESSIONAL SERVICES						
01-42-1000	JC Inmate Work Force	.00	.00	.00	30,000.00	3,000.00
01-42-1001	GIS Mapping	.00	.00	.00	.00	5,000.00
01-42-1002	New City Park Plans	.00	.00	.00	.00	15,000.00
01-42-1003	Urban Renewal Feasibility	.00	.00	.00	.00	20,000.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
Total PROFESSIONAL SERVICES:		.00	.00	.00	30,000.00	43,000.00
STREET FUND CONTINGENCY						
01-47-8900	Operating Contingency	.00	.00	.00	24,799.00	20,000.00
Total STREET FUND CONTINGENCY:		.00	.00	.00	24,799.00	20,000.00
STREETS Revenue Total:		220,538.65	262,497.28	371,338.66	400,000.00	210,000.00
STREETS Expenditure Total:		23,938.79	23,439.47	304,643.52	331,999.00	184,200.00
Total STREETS:		600,036.22	810,168.90	862,698.94	68,001.00	25,800.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
RVSS SEWER FUND						
02-1000	Cash - Combined Fund	205,569.53	1,807,184.30	1,807,184.30	.00	.00
02-2800	Unreserved Fund Balance	132,774.15	141,302.65	1,742,917.42	.00	.00
RVSS BOND						
02-36-1000	Interest Income	.00	.00	.00	.00	.00
02-36-1025	US Bank Bond Payment from RVSS	.00	.00	.00	99,646.88	101,846.88
Total RVSS BOND:		.00	.00	.00	99,646.88	101,846.88
RVSS & SEWER REVENUE						
02-37-1000	Sewer Billing	905,548.67	897,106.32	713,530.46	.00	756,197.00
02-37-1001	Public Safety Fee	361,560.74	329,816.72	248,497.17	300,000.00	289,500.00
02-37-1002	Community Safety Officer	56,500.34	55,970.26	38,249.96	43,000.00	44,290.00
02-37-1003	RVSS Trnsf IN 7% FranchiseFee	718,880.02	895,204.60	716,716.97	63,821.00	57,500.00
02-37-1004	Tax Certifications	.00	.00	74,876.33	92,192.12	37,000.00
02-37-2000	Admin Pass Through Payment	50.00	.00	50,000.00	50,000.00	51,500.00
Total RVSS & SEWER REVENUE:		604,679.73	2,178,097.90	1,841,870.89	549,013.12	1,235,987.00
RVSS & SEWER EXPENDITURES						
02-80-7707	Sewer Billing to RVSS via LGIP	.00	.00	.00	.00	756,197.00
02-80-7708	Public Safety Officer	467,908.92	449,389.50	662,232.71	578,315.00	491,807.00
02-80-7709	Community Safety Officer	3,533.92	.00	73,733.00	58,284.00	73,733.00
02-80-7710	Accounting Technician	.00	.00	.00	50,000.00	51,500.00
02-80-7711	% of Tax Certs to RVSS	.00	.00	.00	.00	.00
02-80-7712	US Bank Principal	.00	.00	.00	70,000.00	75,000.00
02-80-7713	US Bank Interest	.00	.00	.00	28,846.88	26,046.88
02-80-7714	US Bsnk Loan/Agent Fees	124,793.39	127,093.63	98,246.88	800.00	800.00
02-80-7715	Sheriffs Department Expenses	.00	.00	128,287.00	.00	133,287.00
Total RVSS & SEWER EXPENDITURES:		596,236.23	576,483.13	558,459.59	786,245.88	1,608,370.88
RVSS SEWER FUND Revenue Total:		604,679.73	2,178,097.90	1,841,870.89	648,660.00	1,337,833.88
RVSS SEWER FUND Expenditure Total:		596,236.23	576,483.13	558,459.59	786,245.88	1,608,370.88
Total RVSS SEWER FUND:		64,351.88	64,266.88	1,219,144.42	137,585.88	270,537.00

SHADY COVE CONTRACT ESTIMATE 2023 - 2026 Exhibit A



	Units/FTE	Salary & Benefits	Other	2023-2024	2024-2025	2025-2026
				Total Cost	Total Cost	Total Cost
Dedicated Law Enforcement Services						
Deputy	1.00			\$ 154,254	161,251	178,839
Deputy	1.00			\$ 154,254	161,251	178,839
Deputy	0.75			\$ 115,690	\$ 120,937	\$ 134,129
CSO	0.48			\$ 63,042	\$ 63,257	\$ 73,733
Overtime (not to exceed)				\$ 5,000	\$ 5,000	\$ 5,000
Cost of Dedicated Personnel	3.23			\$ 492,240	\$ 511,696	\$ 570,541
Fuel /Maintenance & Replacement						
Patrol Vehicles				\$ 81,716	81,716	84,167
Cost of Fuel/Maintenance & Replacement				\$ 81,716	\$ 81,716	\$ 84,167
Supplies & Materials						
	Unit	Per Unit Cost				
Uniform, Equipment, and Supplies						
Phone charges (MDT's & Cell Phones)	3.23	\$ 1,000		\$ 3,225	3,419	3,419
Supplies	3.23	\$ 800		\$ 2,584	2,662	2,662
Uniforms	3.23	\$ 1,000		\$ 3,230	3,327	3,327
Training	3.23	\$ 800		\$ 2,584	2,662	2,662
Cost of Supplies & Materials				\$ 11,623	\$ 12,068	\$ 12,068
Expense Sub Total				\$ 585,579	\$ 605,480	\$ 666,777
Law Enforcement Support Services						
BOC/Admin/Internal Audit (3.77 % of sub total)				\$ 22,076	22,738	23,420
IT (cost per employee)				\$ 732	754	777
Payroll (cost per employee)				\$ 553	570	587
HR (cost per employee)				\$ 1,271	1,309	1,348
General Liability (cost per employee)				\$ 5,580	5,748	5,920
Cost of Law Enforcement Support Services				\$ 30,212	\$ 31,119	\$ 32,052
TOTAL LAW ENFORCEMENT CONTRACT COST				\$ 615,791	\$ 636,599	\$ 698,829

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
SEWER DEBT						
03-1000	Cash - Combined Fund	.00	.00	.00	.00	.00
03-1100	Property Tax Receivable - 03	.00	.00	.00	.00	.00
03-2800	Unreserved Fund Balance - 03	.00	.00	.00	.00	.00
03-2830	Reserved Fund Balance - 03	.00	.00	.00	.00	.00
TAX REVENUE						
03-31-1070	Current Property Taxes	.00	.00	.00	.00	.00
03-31-1075	Delinquent Property Taxes	.00	.00	.00	.00	.00
03-31-1080	CUR Prop Tax Credit/Correction	.00	.00	.00	.00	.00
03-31-1085	DEL Prop Tax Credit/Correction	.00	.00	.00	.00	.00
Total TAX REVENUE:		.00	.00	.00	.00	.00
TAX REVENUE						
03-36-1000	Interest Income	.00	.00	.00	.00	.00
Total TAX REVENUE:		.00	.00	.00	.00	.00
TRANSFERS						
03-39-3000	Transfer In	.00	.00	.00	.00	.00
03-39-3015	Transfer IN from 05 to 03	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSFERS						
03-47-7604	Consulting	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
SEWER DEBT EXPENDITURE						
03-80-7701	GMACC Loan	.00	.00	.00	.00	.00
03-80-7702	GO Bond Principal	.00	.00	.00	.00	.00
03-80-7703	GO Bond Interest	.00	.00	.00	.00	.00
Total SEWER DEBT EXPENDITURE:		.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
	SEWER DEBT Revenue Total:	.00	.00	.00	.00	.00
	SEWER DEBT Expenditure Total:	.00	.00	.00	.00	.00
	Total SEWER DEBT:	.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
SEWER DEBT RESERVE						
04-1000	Cash - Combined Fund	.00	.00	.00	.00	.00
04-2800	Unreserved Fund Balance - 04	.00	.00	.00	.00	.00
04-2830	Reserved Fund Balance - 04	.00	.00	.00	.00	.00
OTHER REVENUE						
04-36-1000	Interest Revenue	.00	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00	.00
TRANSFERS						
04-39-3000	Transfers In	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSFERS						
04-47-9000	RVSS Special Pymt per Contract	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
SEWER DEBT RESERVE EXPENDITURE						
04-50-8004	Reserve for Future - 04	.00	.00	.00	.00	.00
04-50-8523	Sewer Operations Reserve Fund	.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE EXPENDITURE:		.00	.00	.00	.00	.00
SEWER DEBT RESERVE EXPENDITURE						
04-80-7710	USDA Principal	.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE EXPENDITURE:		.00	.00	.00	.00	.00
SEWER DEBT RESERVE Revenue Total:		.00	.00	.00	.00	.00
SEWER DEBT RESERVE Expenditure Total:		.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE:		.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
CAPITAL REPLACEMENT						
05-1000	Cash - Combined Fund	95,947.00	95,947.00	95,947.00	.00	.00
05-2800	Unreserved Fund Balance - 05	.00	95,947.00	95,947.00	.00	.00
05-2830	Reserved Fund Balance - 05	.00	.00	.00	.00	.00
OTHER REVENUE						
05-36-1000	Interest Revenue	.00	.00	.00	.00	.00
05-36-1060	Loan Pymt from 10 to 05	.00	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00	.00
TRANSFERS						
05-39-1000	Miscellaneous Income	.00	.00	.00	.00	.00
05-39-3000	Transfer In	.00	.00	.00	.00	.00
05-39-3005	Transfer Loan In from 05	.00	.00	.00	.00	.00
05-39-3010	Transfer OUT 05 to 02	.00	.00	.00	.00	.00
05-39-3015	Transfer OUT from 05 to 03	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSFERS						
05-47-9000	RVSS Special Pymt per Contract	95,947.00-	.00	.00	.00	.00
05-47-9100	Capital transfer out	.00	.00	.00	.00	.00
Total :		95,947.00-	.00	.00	.00	.00
05-80-7000	Depreciation Expense - PP&E	.00	.00	.00	.00	.00
05-80-7702	OECDL Loans - Principal	.00	.00	.00	.00	.00
05-80-7703	OECDL Loan - Interest	.00	.00	.00	.00	.00
05-80-8101	Interfund Loan to General Fund	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
CAPITAL REPLACEMENT EXPENSE						
05-81-7024	Misc. Equipment Replacement	.00	.00	.00	.00	.00
05-81-7522	Sewer Ops Replacement Fund	.00	.00	.00	.00	.00
05-81-9000	Transfer Out	.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
	Total CAPITAL REPLACEMENT EXPENSE:	.00	.00	.00	.00	.00
	CAPITAL REPLACEMENT Revenue Total:	.00	.00	.00	.00	.00
	CAPITAL REPLACEMENT Expenditure Total:	95,947.00-	.00	.00	.00	.00
	Total CAPITAL REPLACEMENT:	.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
CAPITAL PUR. RESERV. FUND						
06-1000	Cash - Combined Fund	150,000.00	150,000.00	150,000.00	.00	.00
06-2800	Unreserved Fund Balance - 06	150,000.00	150,000.00	150,000.00	.00	.00
06-2830	Reserved Fund Balance - 04	.00	.00	.00	.00	.00
OTHER REVENUE						
06-36-1000	Interest Revenue	.00	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00	.00
TRANSFERS						
06-39-3000	Transfers In	.00	.00	.00	.00	.00
06-39-3005	Transfers In from 10 to 06	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSFERS						
06-47-8900	Operating Contingency	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
SEWER DEBT RESERVE EXPENDITURE						
06-50-8004	Reserve for Future - 06	.00	.00	.00	.00	.00
06-50-8523	Capital Purchase Reserve Fund	.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE EXPENDITURE:		.00	.00	.00	.00	.00
CAPITAL PUR. RESERV. FUND Revenue Total:		.00	.00	.00	.00	.00
CAPITAL PUR. RESERV. FUND Expenditure Total:		.00	.00	.00	.00	.00
Total CAPITAL PUR. RESERV. FUND:		.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
CAPITAL IMPROV. FUND						
07-1000	Cash - Combined Fund	.00	72,000.00	72,000.00	.00	.00
07-2800	Unreserved Fund Balance - 07	.00	.00	72,000.00	.00	.00
07-2830	Reserved Fund Balance - 07	.00	.00	.00	.00	.00
OTHER REVENUE						
07-36-1000	Interest Revenue	.00	.00	.00	.00	.00
07-36-1020	OR Health Auth Grant	.00	.00	.00	.00	.00
07-36-1025	OR Fuel Reduction Study	.00	72,000.00	.00	.00	.00
Total OTHER REVENUE:		.00	72,000.00	.00	.00	.00
TRANSFERS						
07-39-3000	Transfers In from 10 to 07	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSFERS						
07-47-1000	Capital Improvement Reimburse	.00	.00	.00	.00	.00
07-47-8900	Operating Contingency	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
SEWER DEBT RESERVE EXPENDITURE						
07-50-8004	Reserve for Future - 07	.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE EXPENDITURE:		.00	.00	.00	.00	.00
SEWER DEBT RESERVE EXPENDITURE						
07-80-9007	Transfer out 07 to 10	.00	.00	.00	.00	.00
Total SEWER DEBT RESERVE EXPENDITURE:		.00	.00	.00	.00	.00
CAPITAL IMPROV. FUND Revenue Total:		.00	72,000.00	.00	.00	.00
CAPITAL IMPROV. FUND Expenditure Total:		.00	.00	.00	.00	.00
Total CAPITAL IMPROV. FUND:		.00	.00	.00	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
SYSTEM DEVELOPMENT CHARGES						
08-1000	Cash - Combined Fund	426,848.50	468,428.50	468,428.50	.00	.00
08-1110	SDC Accounts Receivable	39,775.59	39,775.59	39,775.59	.00	.00
08-2800	Unreserved Fund Balance - 08	338,420.83-	319,576.59-	277,996.59-	.00	.00
08-2830	Reserved Fund Balance - 08	756,200.68	756,200.68	756,200.68	.00	.00
REVENUE						
08-36-1000	Interest Revenue	19,569.10	.00	.00	.00	.00
Total REVENUE:		19,569.10	.00	.00	.00	.00
SDC REVENUE						
08-38-3401	Transportation SDC	67,500.00	31,500.00	.00	.00	.00
08-38-3402	Storm Drain SDC	14,000.00	4,080.00	.00	.00	.00
08-38-3403	Sewer SDC	.00	.00	10,000.00	.00	.00
08-38-3404	Parks SDC	3,000.00	6,000.00	.00	.00	.00
Total SDC REVENUE:		84,500.00	41,580.00	10,000.00	.00	.00
SDC REVENUE						
08-41-7508	Land Acquisition	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
SDC EXPENDITURE						
08-46-7002	Street Survey	.00	.00	.00	.00	.00
08-46-7017	Street Improvement Project	.00	.00	.00	.00	.00
08-46-7028	Civic Center Development	.00	.00	.00	.00	.00
08-46-7201	Capital Improvement - Streets	.00	.00	.00	.00	.00
08-46-7203	Capital Improvement - Parks	240.06	.00	.00	.00	.00
Total SDC EXPENDITURE:		240.06	.00	.00	.00	.00
SYSTEM DEVELOPMENT CHARGES Revenue Total:						
		104,069.10	41,580.00	10,000.00	.00	.00
SYSTEM DEVELOPMENT CHARGES Expenditure Total:						
		240.06	.00	.00	.00	.00
Total SYSTEM DEVELOPMENT CHARGES:		54,984.80	30,000.00-	20,000.00-	.00	.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
GENERAL FUND						
10-1100	Property Tax Receivable - 10	8,900.29	8,900.29	8,900.29	.00	.00
10-1105	Delinquent Tax Receivable - 10	.00	.00	.00	.00	.00
10-2800	Unreserved Fund Balance - 10	1,480,490.59	1,631,103.18	1,874,340.64	.00	.00
10-2830	Reserved Fund Balance - 10	.00	.00	.00	.00	.00
FRANCHISE & TAX REVENUE						
10-31-1010	Franchise Fees	142,707.94	2,689.02-	.00	.00	.00
10-31-1015	Avista Franchise	8,670.30	14,320.17	8,915.88	3,700.00	10,000.00
10-31-1030	Pacific Power Franchise	115,348.76	200,070.90	261,803.17	17,000.00	300,000.00
10-31-1040	Southern OR San Franchise Fee	19,415.60	41,077.38	49,884.34	15,000.00	55,000.00
10-31-1042	United Telephone Co Franchise	3,754.47	6,453.66	4,504.32	.00	6,000.00
10-31-1045	Hiland-NW Natl-Sunstone Franch	8,973.45	19,893.96	18,115.97	10,000.00	20,000.00
10-31-1049	Hunter Commun. Franchise	1,614.20	2,829.77	1,792.54	.00	25,000.00
10-31-1051	Spectrum Franchise	.00	.00	.00	.00	.00
10-31-1070	Current Property Taxes	172,905.78	180,330.41	180,314.86	180,000.00	180,000.00
10-31-1075	Delinquent Property Tax	.00	.00	.00	7,500.00	.00
Total FRANCHISE & TAX REVENUE:		473,390.50	462,287.23	525,331.08	233,200.00	596,000.00
LICENSES AND PERMITS						
10-32-1000	Business Licenses	24,794.00	22,680.50	6,446.00	22,000.00	7,500.00
10-32-1005	Transient Tax - 30%	60,038.13	20,474.41	19,242.78	.00	19,243.00
10-32-1010	Raft Tax	3,951.05	7,157.74	7,224.75	10,000.00	7,500.00
10-32-1030	NSF Check/ACH	349.46-	63.98	.00	.00	150.00
10-32-1035	Lien Searches	1,450.00	1,470.00	825.00	2,500.00	1,200.00
10-32-1040	Late Fees	28.70	3,788.03	4,768.34	1,500.00	5,600.00
Total LICENSES AND PERMITS:		89,912.42	55,634.66	38,506.87	36,000.00	41,193.00
INTERGOVERNMENTAL REVENUE						
10-33-1000	Liquor Tax	56,194.81	63,558.56	41,320.91	55,000.00	45,000.00
10-33-1005	Cigarette Tax	2,086.60	2,255.12	1,416.98	2,600.00	1,600.00
10-33-1020	Revenue Sharing	36,130.95	13,352.87	17,637.74	.00	29,500.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
Total INTERGOVERNMENTAL REVENUE:		<u>94,412.36</u>	<u>79,166.55</u>	<u>60,375.63</u>	<u>57,600.00</u>	<u>76,100.00</u>
PLANNING REVENUE						
10-34-1005	Building and Planning Fees	9,235.03	5,975.00	2,960.00	18,900.00	3,200.00
10-34-1020	Building Approvals	250.00	250.00	200.00	.00	500.00
10-34-1025	Planning Pass-Through Fees	5,303.45	5,728.92	1,700.00	.00	2,000.00
10-34-1030	Right of Way Permit Fees	.00	.00	2,700.00	.00	3,200.00
10-34-1040	Floodplain Revenue	2,100.00	3,675.00	2,000.00	2,625.00	2,200.00
Total PLANNING REVENUE:		<u>16,888.48</u>	<u>15,628.92</u>	<u>9,560.00</u>	<u>21,525.00</u>	<u>11,100.00</u>
OTHER REVENUE						
10-36-1000	LGIP Interest	36,146.77	119,652.74	105,505.45	20,000.00	100,000.00
10-36-1005	Donations	1,575.00	2,219.04	.00	.00	.00
10-36-1006	OLCC Renewals	525.00	595.00	455.00	1,500.00	700.00
10-36-1025	Grants - DLCDC	.00	.00	.00	15,000.00	.00
10-36-1026	Grants - Other	347,498.80	.00	28,976.00	.00	.00
10-36-1029	American Rescue Program	.00	77,895.12-	454,075.48-	612,639.00	.00
Total OTHER REVENUE:		<u>385,745.57</u>	<u>44,571.66</u>	<u>319,139.03-</u>	<u>649,139.00</u>	<u>100,700.00</u>
JACKSON COUNTY COURT REVENUE						
10-37-1000	Municipal Court	.00	.00	.00	1,050.00	1,200.00
10-37-1005	Fines & Bails	3,547.48	2,474.72	1,944.24	3,000.00	2,500.00
Total JACKSON COUNTY COURT REVENUE:		<u>3,547.48</u>	<u>2,474.72</u>	<u>1,944.24</u>	<u>4,050.00</u>	<u>3,700.00</u>
MISC. & PUBLIC RECORDS REVENUE						
10-39-1000	Miscellaneous Income	521.56	.00	.00	1,050.00	.00
10-39-1025	Public Records Request Fee	.00	.00	3,051.00	.00	1,000.00
10-39-3050	Transfer In	.00	.00	.00	.00	.00
Total MISC. & PUBLIC RECORDS REVENUE:		<u>521.56</u>	<u>.00</u>	<u>3,051.00</u>	<u>1,050.00</u>	<u>1,000.00</u>

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
MISC. & PUBLIC RECORDS REVENUE						
10-40-3490	CIS Liability Insurance	23,339.51	33,660.12	5,248.35-	.00	35,000.00
Total :		23,339.51	33,660.12	5,248.35-	.00	35,000.00
PAYROLL & BENEFITS						
10-41-1000	City Admin Salary	152,662.29	138,709.04	86,703.68	119,900.00	119,900.00
10-41-1002	Admin Assist Salary	44,844.19	38,983.28	30,640.20	73,030.00	75,000.00
10-41-1003	Public Works Manager	45,153.44	41,317.63	38,159.68	67,580.00	78,000.00
10-41-1004	Planning Technician Salary	66,387.80	71,039.92	49,549.16	83,930.00	75,000.00
10-41-1005	Accounting Technician Salary	23,321.28	50,111.32	37,947.60	78,480.00	27,500.00
10-41-1050	Overtime Expense	.00	.00	.00	2,180.00	3,000.00
10-41-1200	Benefits	65,310.72	135,886.69-	20,151.81	40,000.00	30,000.00
10-41-1202	Confident Staffing-Public Work	11,599.55	21,859.33	56,794.26	5,450.00	45,000.00
10-41-1205	Social Security Tax	16,301.84	21,951.19	14,712.45	22,000.00	17,000.00
10-41-1206	Medicare Insurance	3,655.51	5,133.93	3,440.86	8,200.00	4,200.00
10-41-1207	Payroll Tax Expense	.00	42,267.73-	13,745.08-	.00	15,000.00
10-41-1210	PERS Contributions	6,706.67	19,566.01-	5,993.01-	.00	12,000.00
10-41-1215	Health Insurance	12,254.31	103,900.88-	91,157.05-	.00	61,500.00
10-41-1220	Life Insurance	171.55	70.96	31.08	.00	100.00
10-41-1223	Long Term Disability	602.04	552.72	204.08	.00	500.00
10-41-1225	State Unemployment Insurance	6,357.44	8,710.36	7,000.27	12,000.00	7,200.00
10-41-1230	Worker's Compensation	1,819.61	5,550.40	4,853.31	8,200.00	5,200.00
10-41-3323	Training and Conferences	.00	.00	850.00-	15,000.00	5,000.00
10-41-3330	Tuition Reimbursement	.00	.00	.00	.00	1,000.00
10-41-3366	Holiday & Special Events	.00	.00	.00	.00	2,000.00
10-41-3450	Per Diem	.00	.00	.00	.00	2,500.00
Total PAYROLL & BENEFITS:		457,148.24	102,368.77	238,443.30	535,950.00	586,600.00
DISASTER & SAFETY						
10-42-2060	Disaster Preparedness	4,700.00	.00	4,043.48-	2,000.00	2,000.00
Total DISASTER & SAFETY:		4,700.00	.00	4,043.48-	2,000.00	2,000.00
CITY HALL						
10-44-2020	Service Charges	2,095.97	3,470.36-	1,817.01-	.00	.00
10-44-2024	Computer Repairs & Purchases	.00	.00	.00	.00	2,000.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
10-44-2025	Caselle Software Support	18,989.66	18,098.46	24,410.99	25,000.00	25,000.00
10-44-2035	Utilities	12,204.28	18,159.94	11,039.88	.00	7,200.00
10-44-2040	Electric	.00	327.72	.00	.00	4,200.00
10-44-2045	Telephone	10,488.70	10,932.87	10,570.77	.00	10,000.00
10-44-3360	Web Site	.00	1,669.75	.00	.00	2,200.00
10-44-3400	Accounting Fees	2,931.36	32,248.33	49,387.75	150,000.00	65,000.00
10-44-3405	Engineering / Surveying	.00	1,140.00	.00	.00	1,000.00
10-44-3410	Legal Fees	16,202.96	13,862.07	7,922.50	.00	75,000.00
10-44-3415	Copier Lease	3,166.89	3,296.26	2,939.19	.00	3,200.00
10-44-3416	Printing & Copying	6.90	.00	353.73	.00	500.00
10-44-3417	City Hall Supplies	2,006.47	2,127.53	4,298.39	.00	6,500.00
10-44-3418	Miscellaneous Expenses	237,587.63	18,007.98	1,393.87	.00	2,000.00
10-44-3445	Computer Software	378.39	3,483.30	66.06	.00	3,500.00
10-44-3455	Postage	5,397.57	8,201.27	6,493.04	.00	5,000.00
10-44-3475	Membership Dues	8,083.30	7,549.99	8,466.83	.00	10,000.00
10-44-4515	Records Retention	187.90	54.60	83.70	3,000.00	1,200.00
10-44-6610	Rent -URCC	1,750.00	1,870.00	1,747.50	.00	2,200.00
10-44-6631	Refunds	9,085.60	4,519.21	3,124.32	.00	1,500.00
Total CITY HALL:		312,378.58	142,078.92	130,481.51	178,000.00	227,200.00
JANITORIAL						
10-45-3435	Janitorial Supplies	4,160.00	4,715.00	4,325.00	.00	4,200.00
10-45-4005	City Hall Alarm & Electric	2,571.84	2,143.70	702.20	.00	1,000.00
10-45-4015	Facilities	339.73	1,734.02	798.06	.00	1,000.00
Total JANITORIAL:		7,071.57	8,592.72	5,825.26	.00	6,200.00
PARKS						
10-46-2035	Park - Utilities	577.30	1,005.79	663.21	.00	1,000.00
10-46-2036	New Park Demo - Hwy 62	.00	.00	106,492.00	.00	.00
10-46-4000	Park - Maintenance & Upkeep	2,382.07	6,244.59	1,228.51	.00	3,200.00
10-46-7638	Park - Small Equipment / Tools	476.73	306.83	898.29	.00	1,000.00
Total PARKS:		3,436.10	7,557.21	109,282.01	.00	5,200.00
PLANNING DEPARTMENT EXPENSES						
10-47-7001	Planning Consultant Contract	28,528.62	46,754.76	21,982.07	65,000.00	20,000.00

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
10-47-7603	Publication & Notices	24,207.02	28,808.13	.00	.00	2,000.00
10-47-7611	Project Construction	1,164.70	2,960.80	1,791.21	.00	2,500.00
10-47-7613	Construction Contingency	548.82	945.68	945.68	.00	1,000.00
Total PLANNING DEPARTMENT EXPENSES:		54,449.16	79,469.37	24,718.96	65,000.00	25,500.00
COUNCIL						
10-49-3000	Council - Expenses	381.25	614.28	40.00	.00	500.00
10-49-3323	Council - Training	4,311.52	.00	25.00	.00	1,200.00
Total COUNCIL:		4,692.77	614.28	65.00	.00	1,700.00
EVENTS & COMMISSION EXPENSES						
10-50-3380	Fuel Expense	3,165.74	71.39	.00	.00	.00
10-50-3381	Planning Commission	.00	.00	.00	.00	8,850.00
10-50-3382	Emergency Manage Commission	.00	.00	.00	.00	8,850.00
10-50-3383	Rec & Tourism Commission	.00	.00	.00	.00	8,850.00
10-50-3470	Travel	302.50	691.68	.00	.00	500.00
Total EVENTS & COMMISSION EXPENSES:		3,468.24	763.07	.00	.00	27,050.00
PROMOTIONS						
10-51-3350	Promotion & Tourism	18,303.21	9,787.96	4,805.14	20,000.00	1,000.00
10-51-3351	Flags & Banners	.00	15.00	.00	.00	.00
10-51-3352	Promotional Expenses for Swag	5,098.98	290.00	.00	.00	2,000.00
10-51-3365	Radio Station Expenses	6,022.74	5,237.00	5,562.74	6,300.00	5,000.00
10-51-3375	Recognition & Awards	1,163.65	1,163.63	3,619.55	5,000.00	4,200.00
10-51-6615	Publications/Ads	5,231.79	910.00	2,349.25	.00	500.00
Total PROMOTIONS:		35,820.37	17,403.59	16,336.68	31,300.00	12,700.00
GENERAL FUND Revenue Total:		1,064,418.37	659,763.74	319,629.79	1,002,564.00	829,793.00
GENERAL FUND Expenditure Total:		906,504.54	392,508.05	515,860.89	812,250.00	929,150.00
Total GENERAL FUND:		1,629,504.13	1,889,458.58	1,669,209.25	190,314.00	99,357.00-

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
TRANSIENT LODGING FUND						
11-1000	Cash - Combined Fund	14,183.94	61,957.62	61,957.62	.00	.00
11-2800	Unreserved Fund Balance	.00	14,183.94	61,957.62	.00	.00
REVENUE						
11-39-3000	Transfer in from GL	14,183.94	47,773.68	44,899.90	.00	.00
11-39-3010	Transfer IN	.00	.00	.00	.00	.00
Total REVENUE:		14,183.94	47,773.68	44,899.90	.00	.00
TRANSIENT LODGING TAX EXPENSES						
11-41-1207	Summer Bash	.00	.00	.00	.00	20,000.00
11-41-2035	Community Partners	.00	.00	.00	.00	.00
11-41-2036	Small Grants	.00	.00	.00	.00	40,000.00
11-41-5000	Contingency	.00	.00	.00	.00	.00
Total TRANSIENT LODGING TAX EXPENSES:		.00	.00	.00	.00	60,000.00
TRANSFERS						
11-47-7604	Reserved for the Future	.00	.00	.00	.00	31,899.00
11-47-7605	Transfer out to GL	.00	.00	.00	.00	.00
11-47-8900	Fund Administration	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	31,899.00
TRANSFERS						
11-80-8101	Interfund Loan to General Fund	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
TRANSIENT LODGING FUND Revenue Total:		14,183.94	47,773.68	44,899.90	.00	.00
TRANSIENT LODGING FUND Expenditure Total:		.00	.00	.00	.00	91,899.00
Total TRANSIENT LODGING FUND:		.00	.00	44,899.90	.00	91,899.00-

Account Number	Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget
WATER PROJECT						
12-1000	Cash - Combined Fund	21,002.63-	21,002.63-	21,002.63-	.00	.00
12-2800	Unreserved Fund Balance	1,165.94-	21,002.63-	21,002.63-	.00	.00
GRANT FUNDING						
12-39-3000	SB1530 GRANT	.00	.00	.00	.00	1,472,278.00-
12-39-3010	Transient tax 70% Transfer IN	3.22	.00	.00	.00	.00
Total GRANT FUNDING:		3.22	.00	.00	.00	1,472,278.00-
PAYROLL & BENEFITS						
12-41-1200	GRANT ADMINISTRATION	.00	.00	6,727.50	.00	15,000.00
12-41-1202	CONFIDENTIAL STAFFING	.00	.00	17,243.16-	.00	60,000.00
Total PAYROLL & BENEFITS:		.00	.00	10,515.66-	.00	75,000.00
WATER PROJECT EXPENSES						
12-47-7605	Engineering/Surveying	19,839.91	.00	23,741.99	.00	400,000.00
12-47-7606	Legal Services	.00	.00	.00	.00	.00
12-47-7607	Publications & Notices	.00	.00	.00	.00	.00
12-47-7608	Regulatory Reviews & Fees	.00	.00	.00	.00	.00
12-47-7609	150-acres Water Rights	.00	.00	.00	.00	256,500.00
12-47-7631	Permits & Licenses	.00	.00	.00	.00	50,000.00
12-47-8900	Project Construction	.00	.00	.00	.00	600,000.00
12-47-9100	Construction Contingency	.00	.00	.00	.00	.00
Total WATER PROJECT EXPENSES:		19,839.91	.00	23,741.99	.00	1,306,500.00
WATER PROJECT Revenue Total:		3.22	.00	.00	.00	1,472,278.00-
WATER PROJECT Expenditure Total:		19,839.91	.00	13,226.33	.00	1,381,500.00
Total WATER PROJECT:		.00	.00	13,226.33	.00	90,778.00
Grand Totals:		2,220,173.27	2,605,360.60	3,762,726.18	120,729.12	3,289,771.00-