

**City of Shady Cove**  
**FY2025-26 Budget to Actual**  
**December 31, 2025**

<b>General Fund 10</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>				
<b>Revenue</b>				
<b>Franchise &amp; Tax Revenue</b>				
RVSS Franchise	\$57,500	\$32,031	56%	\$25,469
Avista Franchise	10,000	3,579	36%	\$6,421
Pacific Power Franchise	300,000	116,957	39%	\$183,043
Southern Oregon Sanitation Franchise	55,000	27,699	50%	\$27,301
United Telephone Franchise	6,000	2,707	45%	\$3,293
Hiland-NW Natl-Sunstone Franchise	20,000	11,701	59%	\$8,299
Hunter Communicatiobs Franchise	10,000	1,089	11%	\$8,911
Spectrum Franchise	10,000	0	0%	\$10,000
Current Property Taxes	189,172	226,011	119%	(\$36,840)
Delinquent Property Taxes	5,000	0	0%	\$5,000
Additional Turnover Amounts	10,000	0	0%	10,000
<b>Total Franchise &amp; Tax Revenue</b>	<b>\$672,672</b>	<b>\$421,775</b>	<b>63%</b>	<b>\$250,897</b>
<b>Licenses &amp; Permits</b>				
Business Licenses	7,500	4,977	66%	2,523.00
Transcient Tax - 30%	20,000	30,034	150%	(10,033.80)
Raft Tax	7,500	7,575	101%	(75.40)
NSF Check/ACH	150	0	0%	150.00
Licn Searchcs	1,200	1,125	94%	75.00
Late Fees	5,600	1,717	31%	3,882.87
<b>Total Licenses &amp; Permits</b>	<b>\$41,950</b>	<b>\$45,428</b>	<b>108%</b>	<b>(3,478.33)</b>
<b>Intergovernmental Revenue</b>				
Liquor Tax	45,000	24,322	54%	20,679
Cigarette Tax	1,600	903	56%	697
Revenue Sharing	29,500	15,676	53%	13,824
<b>Total Intergovernmental Revenue</b>	<b>\$76,100</b>	<b>\$40,901</b>	<b>54%</b>	<b>\$35,199</b>
<b>Planning Revenue</b>				
Building & Planning Fees	3,200	10,550	330%	(7,350)
Building Approvals	500	0	0%	500
Planning Pass-Through Fees	2,000	800	40%	1,200
Right of Way Permit Fees	3,200	100	3%	3,100
Floodplain Revenue	2,200	600	27%	1,600
<b>Total Planning Revenue</b>	<b>\$11,100</b>	<b>\$12,050</b>	<b>109%</b>	<b>(950)</b>
<b>Other Revenue</b>				
LPIG Interest	100,000	40,707	41%	59,293
Donations	0	1,496		(1,496)
OLCC Renewals	700	210	30%	490
Grants	0	0		0
<b>Total Other Revenue</b>	<b>\$100,700</b>	<b>\$42,413</b>	<b>42%</b>	<b>58,287</b>
<b>Jackson County Court Revenue</b>				
Municipal Court	1,200	0	0%	1,200
Fines & Bails	2,500	846	34%	1,654

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Total Jackson County Court Revenue	\$3,700	\$846	23%	2,854
<b>Miscellaneous &amp; Public Records Revenue</b>				
Miscellaneous Income	1,000	11,114	1111%	(10,114)
Public Records Request Fees	1,000	0	0%	1,000
Total Misc & Public Records Revenue	\$2,000	\$11,114	556%	(9,114)
<b>Total General Fund Revenue</b>	<b>\$908,222</b>	<b>\$574,526</b>	<b>63%</b>	<b>333,696</b>

<b>Expenditures</b>				
<b>Payroll &amp; Benefits Expenditures</b>				
City Administrator Salary	119,000	74,173	62%	44,827
Administrative Assistant Salary	49,664	27,299	55%	22,365
Planning Technician Salary	65,000	24,172	37%	40,828
Accounting Technician Salary	11,568	11,307	98%	261
Overtime Expense	3,000	0	0%	3,000
Benefits	30,000	0	0%	30,000
Temporary Employment Agency	37,000	8,452	23%	28,548
Social Security Tax	23,989	10,847	45%	13,142
Medicare Insurance	4,200	2,498	59%	1,702
Payroll tax expense	15,000	0	0%	15,000
PERS Contributions	62,715	31,191	50%	31,524
Health Insurance	56,000	74,863	134%	(18,863)
Life Insurance	\$100	\$4	4%	96
Long-Term Disability	300	49	16%	251
State Unemployment Insurance	1,500	3,462	231%	(1,962)
CIS Property & Liability Insurance	35,000	40,141	115%	(5,141)
Workers' Comp Insurance	4,703	4,204	89%	499
Training & Conferences	5,000	0	0%	5,000
Holiday & Special Events	2,000	0	0%	2,000
Per Diem	2,500	0	0%	2,500
<b>Payroll &amp; Benefits Expenditures</b>	<b>\$528,239</b>	<b>\$312,664</b>	<b>59%</b>	<b>215,575</b>
<b>Materials &amp; Services Expenditures</b>				
Service Charges	0	2,456		(2,456)
Computer Repairs & Purchases	1,000	0.00	0%	1,000
Caselle Software Support	20,000	(1,000.00)	-5%	21,000
Kelly Connect	15,000	2,778	19%	12,222
RVCOG-IT	15,000	1,060	7%	13,940
Electricity, Water, Gas, SOS	7,200	7,607	106%	(407)
Telephone	7,000	6,906	99%	94
Web Site	2,200	0	0%	2,200
Accounting Fees	85,000	108,215	127%	(23,215)
Legal Fees	75,000	60,058	80%	14,942
Copier Lease	3,200	1,669	52%	1,531
Printing & Copying	500	1,051	210%	(551)
City Hall Supplies	5,200	2,372	46%	2,828
Miscellaneous Expenses	2,000	719	36%	1,281
Computer Software	1,700	1,937	114%	(237)
Postage	5,000	4,303	86%	697
Membership Dues	10,000	6,169	62%	3,831

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<b>General Fund 10</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
Records Retention	500	49	10%	451
Rent -URCC	2,200	135	6%	2,065
Refunds	1,500	150	10%	1,351
Janitorial Supplies	4,200	3,000	71%	1,200
City Hall Alarm & Electric	1,000	0	0%	1,000
Facilities	1,000	12,638	1264%	(11,638)
<b>Total Materials &amp; Services Expenditures</b>	<b>\$265,400</b>	<b>\$222,273</b>	<b>84%</b>	<b>43,127</b>
<b>Parks Expenditures</b>				
Park - Utilities	1,000	155	15%	846
New Park Purchase & Demo	0	0		0
Park - Maintenance & Upkeep	3,200	1,067	33%	2,133
Park - Small Equipment / Tools	1,000	362	36%	638
<b>Total Parks Expenditures</b>	<b>\$5,200</b>	<b>\$1,584</b>	<b>30%</b>	<b>3,616</b>
<b>Planning Expenditures</b>				
Planning Consultant Contract	20,000	24,524	123%	(4,524)
Publication & Notices	2,500	0	0%	2,500
Project Construction	2,500	548	22%	1,952
Construction Contingency	1,000	0	0%	1,000
<b>Total Planning Expenditures</b>	<b>\$26,000</b>	<b>\$25,072</b>	<b>96%</b>	<b>928</b>
<b>Council Expenditures</b>				
Council - Expenses	500	20	4%	480
Council - Training	5,000	0	0%	5,000
<b>Total Council Expenditures</b>	<b>\$5,500</b>	<b>\$20</b>	<b>0%</b>	<b>5,480</b>
<b>Events &amp; Commission Expenditures</b>				
Planning Commission	500	10	2%	490
Emergency Manage Commission	500	0	0%	500
Rec & Tourism Commission	500	2,139	428%	(1,639)
Travel	5,000	0	0%	5,000
<b>Total Events &amp; Commission Expenditures</b>	<b>\$6,500</b>	<b>\$2,149</b>	<b>33%</b>	<b>4,351</b>
<b>Promotion Expenditures</b>				
Promotion & Tourism	1,000	3,125	313%	(2,125)
Promotional Expenses for Swag	2,000	0	0%	2,000
Radio Station Expenses	5,000	2,430	49%	2,570
Recognition & Awards	4,200	0	0%	4,200
Publications/Ads	1,500	675	45%	825
<b>Total Promotion Expenditures</b>	<b>\$13,700</b>	<b>\$6,230</b>	<b>45%</b>	<b>7,470</b>
<b>Total General Fund Expenditures</b>	<b>\$850,539</b>	<b>\$569,992</b>	<b>67%</b>	<b>280,547</b>
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>	<b>\$57,683</b>	<b>\$4,534</b>		

**City of Shady Cove  
FY2025-26 Budget to Actual  
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<b>Streets Fund 01</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>				
<b>Revenue</b>				
<b>Streets Revenue</b>				
Accts Receivable - Streets	\$0	\$0		\$0
Unreserved Fund Balance - 01	0	0		0
ODOT Gas Tax Revenue	220,000	106,397	48%	113,603
Small City Allotment MAPS	<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Street Revenue</b>	<b>\$220,000</b>	<b>\$106,397</b>	<b>48%</b>	<b>\$113,603</b>
<b>Expenditures</b>				
<b>Administrative Expenditures</b>				
Public Works III Technician	57,445	28,326	49%	29,119
5% of Revenue for Training	8,855	0	0%	8,855
10% of Revenue for Admin Expenses	<u>16,000</u>	<u>0</u>	0%	<u>16,000</u>
<b>Total Administrative Expenditures</b>	<b>\$82,300</b>	<b>\$28,326</b>	<b>34%</b>	<b>\$53,974</b>
<b>Professional Services Expenditures</b>				
JC Inmate Work Force	3,000	1,200	40%	1,800
GIS Mapping	5,000	0	0%	5,000
New City Park Plans	15,000	0	0%	15,000
Urban Renewal Feasibility	<u>20,000</u>	<u>0</u>	0%	<u>20,000</u>
<b>Total Professional Services Expenditures</b>	<b>\$43,000</b>	<b>\$1,200</b>	<b>3%</b>	<b>\$41,800</b>
<b>Operations &amp; Maintenance Expenditures</b>				
Tree Removal	7,500	1,500	20%	6,000.00
Street, CH, Park, Nork Lights	12,000	6,808	57%	5,192.28
Small City Allotment Expenses	0	0		0.00
WECO Diesel Fuel Expenses	5,000	4,993	100%	6.86
Signs & Materials	3,500	43,110	1232%	(39,609.57)
Shop Maintenance	500	271	54%	228.78
Public Works Trucks	1,500	10,565	704%	(9,065.01)
Public Works Alarm	500	0	0%	500.00
Engineering	60,000	0	0%	60,000.00
Maintenance & Sidewalks	3,500	1,886	54%	1,614.29
Refuse Collection	<u>700</u>	<u>0</u>	0%	<u>700.00</u>
<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$94,700</b>	<b>\$69,132</b>	<b>73%</b>	<b>\$25,568</b>
<b>Total Streets Expenditures</b>	<b>\$220,000</b>	<b>\$98,658</b>	<b>45%</b>	<b>\$121,342</b>
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>	<b>\$0</b>	<b>\$7,739</b>		

**City of Shady Cove  
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<b>RVSS Sewer Fund 02</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>				
<b>Revenue</b>				
<b>RVSS Bond Payment</b>	\$101,847	\$128,794	126%	(\$26,947)
<b>RVSS &amp; Sewer Revenue</b>				
Sewer Billing	756,197	447,267	59%	308,930
Tax Cert - RVSS	47,398	0	0%	47,398
Tax Cert - PSO	15,120	0	0%	15,120
Tax Cert - CSO	2,520	0	0%	2,520
Admin Pass Through Payment	<u>55,000</u>	<u>55,000</u>	100%	0
<b>Total RVSS &amp; Sewer Revenue</b>	<b>\$876,235</b>	<b>\$502,267</b>	<b>57%</b>	<b>\$373,968</b>
<b>Total RVSS &amp; Sewer Fund Revenue</b>	<b>\$978,082</b>	<b>\$631,060</b>	<b>65%</b>	<b>\$347,021</b>
<b>Expenditures</b>				
<b>Transfer Out - Law Enforcement</b>	17,640	0	0%	17,640
<b>RVSS &amp; Sewer Expenditures</b>				
Sewer Billing to RVSS via LGIP	756,197	456,706	60%	\$299,491
Accounting Technician	55,000	19,078	35%	\$35,922
US Bank Principal	75,000	75,000	100%	\$0
US Bank Interest	26,047	26,047	100%	\$0
US Bank Loan/ Agent Fees	800	900	113%	(\$100)
Tax Cert to RVSS	<u>47,398</u>	<u>87,840</u>	185%	(\$40,442)
<b>Total RVSS &amp; Sewer Expenditures</b>	<b>\$960,442</b>	<b>\$665,571</b>	<b>69%</b>	<b>\$294,870</b>
<b>Total Sewer Expenditures</b>	<b>\$978,082</b>	<b>\$665,571</b>	<b>68%</b>	<b>\$312,510</b>
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>	<b>\$0</b>	<b>(\$34,511)</b>		

**City of Shady Cove**  
**FY2025-26 Budget to Actual**  
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<b>Public Safety Fund 03</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>				
<b>Revenue</b>				
<b>Law Enforcement Revenue</b>				
Public Safety Officer Fee	\$460,000	\$259,415	56%	\$200,585
Community Service Officer Fee	0	5,004		-5,004
<b>Total Public Safety Fee Revenue</b>	\$460,000	\$264,419	57%	\$195,581
<b>Interfund Transfers</b>				
Transfer in -Transit Lodging Tax	145,000	0	0%	145,000
Transfer in - RVSS Sewer	17,640	0	0%	17,640
<b>Total Transfer</b>	\$162,640	\$0	0%	\$162,640
<b>Total Law Enforcement Revenue and Transfer-In</b>	\$622,640	\$264,419	42%	\$358,221
<b>Expenditures</b>				
<b>Law Enforcement Expenditures</b>				
Full Time Law Enforcement	491,807	134,914	27%	356,893
Community Service Officer	0	0		0
Patrol Vehicles	82,656	21,042	25%	61,614
Cell Phone charges	3,400	3,017	89%	383
Supplies	3,650	8,013	220%	-4,363
Uniforms	3,960	0	0%	3,960
Training	2,850	0	0%	2,850
BOC/Admin/Internal Audit	22,653	0	0%	22,653
Payroll (cost per employee)	550	0	0%	550
HR (cost per employee)	1,300	0	0%	1,300
General Liability	4,814	0	0%	4,814
Overtime	5,000	0	0%	5,000
<b>Total Contract Expenditures</b>	\$622,640	\$166,986	27%	\$455,654
<b>Total Law Enforcement Expenditures</b>	\$622,640	\$166,986	27%	\$455,654
<b>Unappropriated Fund Balance (Surplus/Shortf</b>	\$0	\$97,433		

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<b>Transcient Lodging Tax Fund 11</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>				
<b>Revenue</b>				
<b>Interfund Transfers</b>				
TLT 70% from General Fund	\$44,000	\$25,898	59%	\$18,102
Carryover from Prior Years	<u>101,466</u>	<u>0</u>	0%	<u>101,466</u>
<b>Total Transfer</b>	\$145,466	\$25,898	18%	\$119,568
<b>Total Transcient Lodging Tax Transfer In</b>	\$145,466	\$25,898	18%	\$119,568
<b>Expenditures</b>				
<b>Reserve for Future Use</b>				
Transfer Out - Law Enforcement	<u>145,000</u>	<u>0</u>	0%	<u>145,000</u>
<b>Total TLT Expenditures</b>	\$145,000	\$0	0%	\$145,000
<b>Total Transcient Lodging Tax Expenditures</b>	\$145,000	\$0	0%	\$145,000
<b>Unappropriated Fund Balance (Surplus/Short)</b>	\$466	\$25,898		

**City of Shady Cove**  
**FY2025-26 Budget to Actual**  
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<b>Water Project Fund 12</b>	<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
<b>Beginning Fund Balance</b>	\$1,432,447			
<b>Expenditures</b>				
<b>Payroll &amp; Benefits</b>				
Grant Administration	\$8,273	\$6,094	74%	\$2,179
Confidential Staffing	<u>42,757</u>	<u>0</u>	0%	<u>42,757</u>
<b>Total Public Safety Fee Revenue</b>	\$51,029	\$6,094	12%	\$44,936
<b>Water Project Expenses</b>				
Engineering/Surveying	376,258	21,318	6%	354,940
Legal Services	0	2,109		(\$2,109)
150-acres Water Rights	256,500	0	0%	256,500
Permits & Licenses	50,000	0	0%	50,000
Project Construction	<u>600,000</u>	<u>0</u>	0%	<u>600,000</u>
<b>Total Transfer</b>	\$1,282,758	\$23,427	2%	\$1,259,331
<b>Total Water Project Expenditures</b>	\$1,333,787	\$29,521	2%	\$1,304,267
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>	\$98,660			