

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
<b>General Fund 10</b>					
<b>Beginning Fund Balance</b>					
<b>Revenue</b>					
<b>Franchise &amp; Tax Revenue</b>					
Franchise Fees		\$0	\$461		(\$461)
RVSS Franchise		\$57,500	\$41,975	73%	\$15,525
Avista Franchise		10,000	6,829	68%	\$3,171
Pacific Power Franchise		300,000	171,578	57%	\$128,422
Southern Oregon Sanitation Franchise		55,000	31,653	58%	\$23,347
CenturyLink Franchise		6,000	3,921	65%	\$2,079
Hiland-NW Natl-Sunstone Franchise		20,000	14,870	74%	\$5,130
Hunter Communications Franchise		10,000	1,611	16%	\$8,389
Spectrum Franchise		10,000	0	0%	\$10,000
Current Property Taxes		189,172	228,875	121%	(\$39,703)
Delinquent Property Taxes		5,000	0	0%	\$5,000
Additional Turnover Amounts		<u>10,000</u>	<u>0</u>	0%	<u>10,000</u>
Total Franchise & Tax Revenue		\$672,672	\$501,774	75%	\$170,897
<b>Licenses &amp; Permits</b>					
Business Licenses		7,500	6,208	83%	1,292.00
Transient Tax - 30%		20,000	34,152	171%	(14,152.45)
Raft Tax		7,500	7,575	101%	(75.40)
NSF Check/ACH		150	0	0%	150.00
Lien Searches		1,200	1,300	108%	(100.00)
Late Fees		<u>5,600</u>	<u>1,952</u>	35%	<u>3,647.78</u>
Total Licenses & Permits		\$41,950	\$51,188	122%	(9,238.07)
<b>Intergovernmental Revenue</b>					
Liquor Tax		45,000	34,760	77%	10,240
Cigarette Tax		1,600	1,162	73%	438
Revenue Sharing		<u>29,500</u>	<u>25,408</u>	86%	<u>4,092</u>
Total Intergovernmental Revenue		\$76,100	\$61,330	81%	\$14,770
<b>Planning Revenue</b>					
Building & Planning Fees		3,200	12,200	381%	(9,000)
Building Approvals		500	0	0%	500
Planning Pass-Through Fees		2,000	1,300	65%	700
Right of Way Permit Fees		3,200	100	3%	3,100
Floodplain Revenue		<u>2,200</u>	<u>600</u>	27%	<u>1,600</u>
Total Planning Revenue		\$11,100	\$14,200	128%	(3,100)

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<b>General Fund 10</b>					
<b>Other Revenue</b>					
LPIG Interest		100,000	63,579	64%	36,421
Donations		0	1,496		(1,496)
OLCC Renewals		700	210	30%	490
Grants		0	0		0
Total Other Revenue		\$100,700	\$65,284	65%	35,416
<b>Jackson County Court Revenue</b>					
Municipal Court		1,200	0	0%	1,200
Fines & Bails		2,500	910	36%	1,590
Total Jackson County Court Revenue		\$3,700	\$910	25%	2,790
<b>Miscellaneous &amp; Public Records Revenue</b>					
Miscellaneous Income		1,000	11,204	1120%	(10,204)
Public Records Request Fees		1,000	0	0%	1,000
Total Misc & Public Records Revenue		\$2,000	\$11,204	560%	(9,204)
<b>Total General Fund Revenue</b>		\$908,222	\$705,891	78%	202,331

<b>Expenditures</b>					
<b>Payroll &amp; Benefits Expenditures</b>					
City Administrator Salary		119,000	148,543	125%	(29,543)
Administrative Assistant Salary		49,664	33,516	67%	16,148
Planning Technician Salary		65,000	31,214	48%	33,786
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	13,830	58%	10,159
Medicare Insurance		4,200	3,196	76%	1,004
Payroll tax expense		15,000	0	0%	15,000
PERS Contributions		62,715	31,479	50%	31,236
Health Insurance		56,000	56,756	101%	(756)
Life Insurance		100	5	5%	95
Long-Term Disability		300	69	23%	231
State Unemployment Insurance		1,500	209	14%	1,291
CIS Property & Liability Insurance		35,000	40,314	115%	(5,314)
Workers' Comp Insurance		4,703	4,694	100%	9
Training & Conferences		5,000	0	0%	5,000

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
<b>General Fund 10</b>					
Holiday & Special Events		2,000	0	0%	2,000
Per Diem		<u>2,500</u>	<u>0</u>	0%	<u>2,500</u>
Payroll & Benefits Expenditures		\$528,239	\$383,583	73%	144,656
<b>Materials &amp; Services Expenditures</b>					
Service Charges		0	2,469		(2,469)
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	3,745	25%	11,255
RVCOG-IT		15,000	1,950	13%	13,050
Electricity, Water, Gas, SOS		7,200	9,229	128%	(2,029)
Telephone		7,000	8,969	128%	(1,969)
Web Site		2,200	600	27%	1,600
Accounting Fees		85,000	120,108	141%	(35,108)
Legal Fees		75,000	100,537	134%	(25,537)
Copier Lease		3,200	2,366	74%	834
Printing & Copying		500	1,419	284%	(919)
City Hall Supplies		5,200	3,361	65%	1,839
Miscellaneous Expenses		2,000	719	36%	1,281
Computer Software		1,700	2,271	134%	(571)
Postage		5,000	7,173	143%	(2,173)
Membership Dues		10,000	7,214	72%	2,786
Records Retention		500	98	20%	402
Rent -URCC		2,200	135	6%	2,065
Refunds		1,500	(3,811)	-254%	5,311
Janitorial Supplies		4,200	3,500	83%	700
City Hall Alarm & Electric		1,000	0	0%	1,000
Facilities		<u>1,000</u>	<u>12,638</u>	1264%	<u>(11,638)</u>
Total Materials & Services Expenditures		\$265,400	\$283,691	107%	(18,291)
<b>Parks Expenditures</b>					
Park - Utilities		1,000	155	15%	846
New Park Purchase & Demo		0	0		0
Park - Maintenance & Upkeep		3,200	1,237	39%	1,963
Park - Small Equipment / Tools		<u>1,000</u>	<u>362</u>	36%	<u>638</u>
Total Parks Expenditures		\$5,200	\$1,753	34%	3,447
<b>Planning Expenditures</b>					
Planning Consultant Contract		20,000	26,491	132%	(6,491)
Publication & Notices		2,500	0	0%	2,500
Project Construction		2,500	548	22%	1,952

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	<b>General Fund 10</b>				
	Construction Contingency	<u>1,000</u>	<u>0</u>	0%	<u>1,000</u>
	Total Planning Expenditures	\$26,000	\$27,039	104%	(1,039)

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
<b>General Fund 10</b>					
<b>Council Expenditures</b>					
Council - Expenses		500	366	73%	134
Council - Training		<u>5,000</u>	<u>477</u>	10%	<u>4,523</u>
Total Council Expenditures		\$5,500	\$843	15%	4,657
<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		<u>5,000</u>	<u>0</u>	0%	<u>5,000</u>
Total Events & Commission Expenditures		\$6,500	\$2,149	33%	4,351
<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	3,081	62%	1,919
Recognition & Awards		4,200	0	0%	4,200
Publications/Ads		<u>1,500</u>	<u>675</u>	45%	<u>825</u>
Total Promotion Expenditures		\$13,700	\$6,881	50%	6,819
<b>Total General Fund Expenditures</b>					
		\$850,539	\$705,941	83%	144,599
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>					
		\$57,683	-\$50		

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
	<b>Street Fund 01</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	170,809	78%	49,191
	Small City Allotment MAPS	0	0		0
	<b>Total Street Revenue</b>	<b>\$220,000</b>	<b>\$170,809</b>	<b>78%</b>	<b>\$49,191</b>
<b>Expenditures</b>					
<b>Administrative Expenditures</b>					
	Public Works II Technician	57,445	36,003	63%	21,442
	Worker's Compensation	0	36		-36
	5% of Revenue for Training	8,855	0	0%	8,855
	10% of Revenue for Admin Expenses	16,000	0	0%	16,000
	<b>Total Administrative Expenditures</b>	<b>\$82,300</b>	<b>\$36,038</b>	<b>44%</b>	<b>\$46,262</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	20,000	0	0%	20,000
	<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	9,838	82%	2,162.30
	WECO Diesel Fuel Expenses	5,000	5,341	107%	(340.81)
	Signs & Materials	3,500	43,110	1232%	(39,609.57)
	Shop Maintenance	500	351	70%	149.22
	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	3,152	90%	347.65
	Refuse Collection	700	0	0%	700.00
	<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$94,700</b>	<b>\$73,856</b>	<b>78%</b>	<b>\$20,844</b>
	<b>Total Streets Expenditures</b>	<b>\$220,000</b>	<b>\$111,095</b>	<b>50%</b>	<b>\$108,905</b>

<b>City of Shady Cove - February 28, 2026</b>		<b>FY26 Budget</b>	<b>YTD Actual</b>	<b>Act/Bgt %</b>	<b>Remaining Budget</b>
	<b>Street Fund 01</b>				
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>		\$0	\$59,715		

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
	<b>RVSS Sewer Fund 02</b>				
<b>Beginning Fund Balance</b>					
<b>Revenue</b>					
	<b>RVSS Bond Payment</b>	\$101,847	\$127,994	126%	(\$26,147)
	3/13/2026				
<b>RVSS &amp; Sewer Revenue</b>					
	Sewer Billing	756,197	513,759	68%	242,438
	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%	<u>0</u>
	<b>Total RVSS &amp; Sewer Revenue</b>	\$876,235	\$568,759	65%	\$307,475
<b>Total RVSS &amp; Sewer Fund Revenue</b>		\$978,082	\$696,753	71%	\$281,329
<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	598,663	79%	\$157,534
	Accounting Technician	55,000	27,317	50%	\$27,683
	Medicare Insurance	0	39		
	Worker's Compensation	0	39		
	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%	<u>(\$40,442)</u>
	<b>Total RVSS &amp; Sewer Expenditures</b>	\$960,442	\$815,845	85%	\$144,597
<b>Total Sewer Expenditures</b>		\$978,082	\$815,845	83%	\$162,237
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>		\$0	(\$119,092)		

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
	<b>Public Safety Fund 03</b>				
<b>Beginning Fund Balance</b>					
3/13/2026					
<b>Revenue</b>					
<b>Law Enforcement Revenue</b>					
	Public Safety Officer Fee	\$460,000	\$304,713	66%	\$155,287
	Community Service Officer Fee	<u>0</u>	<u>5,010</u>		<u>-5,010</u>
	<b>Total Public Safety Fee Revenue</b>	\$460,000	\$309,722	67%	\$150,278
<b>Interfund Transfers</b>					
	Transfer in -Transit Lodging Tax	145,000	0	0%	145,000
	Transfer in - RVSS Sewer	<u>17,640</u>	<u>0</u>	0%	<u>17,640</u>
	<b>Total Transfer</b>	\$162,640	\$0	0%	\$162,640
	<b>Total Law Enforcement Revenue and Transfer-In</b>	\$622,640	\$309,722	50%	\$312,918
<b>Expenditures</b>					
<b>Law Enforcement Expenditures</b>					
	Full Time Law Enforcement	491,807	301,900	61%	189,907
	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	<u>5,000</u>	<u>0</u>	0%	<u>5,000</u>
	<b>Total Contract Expenditures</b>	\$622,640	\$333,972	54%	\$288,668
	<b>Total Law Enforcement Expenditures</b>	\$622,640	\$333,972	54%	\$288,668
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>		\$0	-\$24,250		

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
	<b>Transcient Lodging Tax Fund 11</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/Shortfall)</b>		\$466	\$25,898		

City of Shady Cove - February 28, 2026		FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
<b>Water Project Fund 12</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	25,305	7%	350,953
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	\$27,414	2%	\$1,255,344
<b>Total Water Project Expenditures</b>		\$1,333,787	\$33,508	3%	\$1,300,280
<b>Unappropriated Fund Balance (Surplus/Shortfall)</b>		\$98,660			