

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Beginning Fund Balance				
Revenue				
Franchise & Tax Revenue				
Franchise Fees	\$0	\$461		(\$461)
RVSS Franchise	\$57,500	\$47,355	82%	\$10,145
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	234,454	124%	(\$45,282)
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	\$512,733	76%	\$159,939
Licenses & Permits				
Business Licenses	7,500	6,321	84%	1,179.00
Transcient Tax - 30%	20,000	34,152	171%	(14,152.45)
Raft Tax	7,500	7,575	101%	(75.40)
NSF Check/ACH	150	1	1%	149.00
Lien Searches	1,200	1,375	115%	(175.00)
Late Fees	<u>5,600</u>	<u>2,329</u>	42%	<u>3,270.86</u>
Total Licenses & Permits	\$41,950	\$51,754	123%	(9,803.99)
Intergovernmental Revenue				
Liquor Tax	45,000	37,926	84%	7,074
Cigarette Tax	1,600	1,280	80%	320
Revenue Sharing	<u>29,500</u>	<u>25,408</u>	86%	<u>4,092</u>
Total Intergovernmental Revenue	\$76,100	\$64,614	85%	\$11,486
Planning Revenue				
Building & Planning Fees	3,200	13,000	406%	(9,800)
Building Approvals	500	50	10%	450
Planning Pass-Through Fees	2,000	1,500	75%	500
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	\$15,250	137%	(4,150)

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General Fund 10				
Other Revenue				
LPIG Interest	100,000	70,885	71%	29,115
Donations	0	1,496		(1,496)
OLCC Renewals	700	210	30%	490
Grants	0	0		0
Total Other Revenue	\$100,700	\$72,591	72%	28,109
Jackson County Court Revenue				
Municipal Court	1,200	0	0%	1,200
Fines & Bails	2,500	948	38%	1,552
Total Jackson County Court Revenue	\$3,700	\$948	26%	2,752
Miscellaneous & Public Records Revenue				
Miscellaneous Income	1,000	11,294	1129%	(10,294)
Public Records Request Fees	1,000	0	0%	1,000
Total Misc & Public Records Revenue	\$2,000	\$11,294	565%	(9,294)
Total General Fund Revenue	\$908,222	\$729,183	80%	179,038

Expenditures				
Payroll & Benefits Expenditures				
City Administrator Salary	119,000	163,543	137%	(44,543)
Administrative Assistant Salary	49,664	39,031	79%	10,633
Planning Technician Salary	65,000	37,847	58%	27,153
Accounting Technician Salary	11,568	16,280	141%	(4,712)
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	16,383	68%	7,606
Medicare Insurance	4,200	3,793	90%	407
Payroll tax expense	15,000	5,138	34%	9,862
PERS Contributions	62,715	31,735	51%	30,980
Health Insurance	56,000	69,869	125%	(13,869)
Life Insurance	100	6	6%	94
Long-Term Disability	300	79	26%	221
State Unemployment Insurance	1,500	1,632	109%	(132)
CIS Property & Liability Insurance	35,000	40,614	116%	(5,614)
Workers' Comp Insurance	4,703	5,668	121%	(965)
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
Payroll & Benefits Expenditures	\$528,239	\$440,071	83%	88,168

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Materials & Services Expenditures				
Service Charges	0	7,620		(7,620)
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	4,188	28%	10,812
RVCOG-IT	15,000	2,027	14%	12,973
Electricity, Water, Gas, SOS	7,200	10,447	145%	(3,247)
Telephone	7,000	10,317	147%	(3,317)
Web Site	2,200	686	31%	1,514
Accounting Fees	85,000	124,938	147%	(39,938)
Legal Fees	75,000	109,577	146%	(34,577)
Copier Lease	3,200	2,537	79%	663
Printing & Copying	500	1,615	323%	(1,115)
City Hall Supplies	5,200	7,511	144%	(2,311)
Miscellaneous Expenses	2,000	4,058	203%	(2,058)
Computer Software	1,700	2,271	134%	(571)
Postage	5,000	7,459	149%	(2,459)
Membership Dues	10,000	7,782	78%	2,218
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	3,900	93%	300
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	\$314,995	119%	(49,595)
Parks Expenditures				
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>384</u>	38%	<u>616</u>
Total Parks Expenditures	\$5,200	\$1,775	34%	3,425
Planning Expenditures				
Planning Consultant Contract	20,000	28,093	140%	(8,093)
Publication & Notices	2,500	0	0%	2,500
Project Construction	2,500	685	27%	1,815
Construction Contingency	<u>1,000</u>	<u>0</u>	0%	<u>1,000</u>
Total Planning Expenditures	\$26,000	\$28,778	111%	(2,778)

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Council Expenditures				
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
Events & Commission Expenditures				
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
Promotion Expenditures				
Promotion & Tourism	1,000	3,125	313%	(2,125)
Promotional Expenses for Swag	2,000	0	0%	2,000
Radio Station Expenses	5,000	3,903	78%	1,097
Recognition & Awards	4,200	0	0%	4,200
Publications/Ads	<u>1,500</u>	<u>1,225</u>	82%	<u>275</u>
Total Promotion Expenditures	\$13,700	\$8,253	60%	5,447
Total General Fund Expenditures	\$850,539	\$796,865	94%	53,675
Unappropriated Fund Balance (Surplus/Shortfall)	\$57,683	-\$67,681		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
Street Fund 01				
Beginning Fund Balance				
Revenue				
Streets Revenue				
Accts Receivable - Streets	\$0	\$0		\$0
Unreserved Fund Balance - 01	0	0		0
ODOT Gas Tax Revenue	220,000	190,956	87%	29,044
Small City Allotment MAPS	<u>0</u>	<u>0</u>		<u>0</u>
Total Street Revenue	\$220,000	\$190,956	87%	\$29,044
Expenditures				
Administrative Expenditures				
Public Works II Technician	57,445	43,679	76%	13,765
Worker's Compensation	0	36		-36
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>
Total Administrative Expenditures	\$82,300	\$43,715	53%	\$38,585
Professional Services Expenditures				
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>
Total Professional Services Expenditures	\$43,000	\$1,200	3%	\$41,800
Operations & Maintenance Expenditures				
Tree Removal	7,500	1,500	20%	6,000.00
Street, CH, Park, Nork Lights	12,000	11,202	93%	797.79
WECO Diesel Fuel Expenses	5,000	6,040	121%	(1,040.42)
Signs & Materials	3,500	53,475	1528%	(49,974.57)
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	3,568	102%	(68.35)
Refuse Collection	<u>700</u>	<u>0</u>	0%	<u>700.00</u>
Total Operations & Maintenance Expenditures	\$94,700	\$86,701	92%	\$7,999
Total Streets Expenditures	\$220,000	\$131,616	60%	\$88,384
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	\$59,340		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
RVSS Sewer Fund 02				
Beginning Fund Balance				
Revenue				
RVSS Bond Payment	\$101,847	\$127,994	126%	(\$26,147)
RVSS & Sewer Revenue				
Sewer Billing	756,197	671,904	89%	84,293
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	55,000	55,000	100%	0
Total RVSS & Sewer Revenue	\$876,235	\$726,904	83%	\$149,331
Total RVSS & Sewer Fund Revenue	\$978,082	\$854,898	87%	\$123,184
Expenditures				
Transfer Out - Law Enforcement	17,640	0	0%	17,640
RVSS & Sewer Expenditures				
Sewer Billing to RVSS via LGIP	756,197	675,495	89%	\$80,702
Accounting Technician	55,000	29,787	54%	\$25,213
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	47,398	176,584	373%	(\$129,186)
Total RVSS & Sewer Expenditures	\$960,442	\$983,890	102%	-\$23,448
Total Sewer Expenditures	\$978,082	\$983,890	101%	-\$5,808
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	(\$128,992)		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
Public Safety Fund 03				
Beginning Fund Balance				
3/13/2026				
Revenue				
Law Enforcement Revenue				
Public Safety Officer Fee	\$460,000	\$399,486	87%	\$60,514
Community Service Officer Fee	<u>0</u>	<u>5,122</u>		<u>-5,122</u>
Total Public Safety Fee Revenue	\$460,000	\$404,608	88%	\$55,392
Interfund Transfers				
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>
Total Transfer	\$162,640	\$0	0%	\$162,640
Total Law Enforcement Revenue and Transfer-In	\$622,640	\$404,608	65%	\$218,032
Expenditures				
Law Enforcement Expenditures				
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>
Total Contract Expenditures	\$622,640	\$333,972	54%	\$288,668
Total Law Enforcement Expenditures	\$622,640	\$333,972	54%	\$288,668
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	\$70,636		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
System Development Charges Fund 08				
Beginning Fund Balance				
Revenue				
Interfund Transfers				
TLT 70% from General Fund	\$0	\$1,500		-\$1,500
Total Revenue	\$0	\$1,500		-\$1,500
Expenditures				
Total Expenses	\$0	\$0		\$0
Unappropriated Fund Balance (Surplus/Sh	\$0	\$1,500		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
Transcient Lodging Tax Fund 11				
Beginning Fund Balance				
Revenue				
Interfund Transfers				
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>
Total Transfer	\$145,466	\$25,898	18%	\$119,568
Total Transcient Lodging Tax Transfer In	\$145,466	\$25,898	18%	\$119,568
Expenditures				
Reserve for Future Use				
Transfer Out - Law Enforcement	<u>145,000</u>	<u>0</u>	0%	<u>145,000</u>
Total TLT Expenditures	\$145,000	\$0	0%	\$145,000
Total Transcient Lodging Tax Expenditures	\$145,000	\$0	0%	\$145,000
Unappropriated Fund Balance (Surplus/Shortfall)	\$466	\$25,898		

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
Water Project Fund 12				
Beginning Fund Balance	\$1,432,447			
Expenditures				
Payroll & Benefits				
Grant Administration	\$8,273	\$6,094	74%	\$2,179
Confidential Staffing	<u>42,757</u>	<u>0</u>	0%	<u>42,757</u>
Total Public Safety Fee Revenue	\$51,029	\$6,094	12%	\$44,936
Water Project Expenses				
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>
Total Transfer	\$1,282,758	\$27,414	2%	\$1,255,344
Total Water Project Expenditures	\$1,333,787	\$33,508	3%	\$1,300,280
Unappropriated Fund Balance (Surplus/Shortfall)	\$98,660	-\$33,508		