

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Beginning Fund Balance				
Revenue				
Francchise & Tax Revenue				
Franchise Fees	\$0	\$461		(\$461)
RVSS Franchise	\$57,500	\$53,168	92%	\$4,332
Avista Franchise	10,000	6,829	68%	\$3,171
Pacific Power Franchise	300,000	194,161	65%	\$105,839
Southern Oregon Sanitation Franchise	55,000	39,580	72%	\$15,420
CenturyLink Franchise	6,000	3,921	65%	\$2,079
Hiland-NW Natl-Sunstone Franchise	20,000	16,253	81%	\$3,747
Hunter Communications Franchise	10,000	1,611	16%	\$8,389
Spectrum Franchise	10,000	0	0%	\$10,000
Current Property Taxes	189,172	235,553	125%	(\$46,381)
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	\$551,538	82%	\$121,134
Licenses & Permits				
Business Licenses	7,500	10,375	138%	(2,875.00)
Transcient Tax - 30%	20,000	36,271	181%	(16,270.81)
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>2,602</u>	46%	<u>2,998.00</u>
Total Licenses & Permits	\$41,950	\$58,199	139%	(16,249.21)
Intergovernmetal Revenue				
Liquor Tax	45,000	41,387	92%	3,613
Cigarette Tax	1,600	1,375	86%	225
Revenue Sharing	<u>29,500</u>	<u>25,408</u>	86%	<u>4,092</u>
Total Intergovernmental Revenue	\$76,100	\$68,170	90%	\$7,930
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)

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Other Revenue				
LPIG Interest	100,000	77,552	78%	22,448
Donations	0	1,496		(1,496)
OLCC Renewals	700	210	30%	490
Grants	0	0		0
Total Other Revenue	\$100,700	\$79,258	79%	21,442
Jackson County Court Revenue				
Municipal Court	1,200	0	0%	1,200
Fines & Bails	2,500	1,668	67%	832
Total Jackson County Court Revenue	\$3,700	\$1,668	45%	2,032
Miscellaneous & Public Records Revenue				
Miscellaneous Income	1,000	696	70%	304
Public Records Request Fees	1,000	0	0%	1,000
Total Misc & Public Records Revenue	\$2,000	\$696	35%	1,304
Total General Fund Revenue	\$908,222	\$774,778	85%	133,444

Expenditures				
Payroll & Benefits Expenditures				
City Administrator Salary	119,000	168,543	142%	(49,543)
Administrative Assistant Salary	49,664	41,275	83%	8,390
Planning Technician Salary	65,000	40,612	62%	24,388
Accounting Technician Salary	11,568	18,968	164%	(7,400)
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	17,306	72%	6,683
Medicare Insurance	4,200	4,009	95%	191
Payroll tax expense	15,000	67,791	452%	(52,791)
PERS Contributions	62,715	31,823	51%	30,892
Health Insurance	56,000	69,869	125%	(13,869)
Life Insurance	100	6	6%	94
Long-Term Disability	300	88	29%	212
State Unemployment Insurance	1,500	1,647	110%	(147)
CIS Property & Liability Insurance	35,000	40,810	117%	(5,810)
Workers' Comp Insurance	4,703	5,816	124%	(1,113)
Training & Conferences	5,000	159	3%	4,841
Holiday & Special Events	2,000	0	0%	2,000
Per Diem	2,500	0	0%	2,500

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Payroll & Benefits Expenditures	\$528,239	\$517,176	98%	11,063
Materials & Services Expenditures				
Service Charges	0	8,235		(8,235)
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	4,672	31%	10,328
RVCOG-IT	15,000	2,179	15%	12,821
Electricity, Water, Gas, SOS	7,200	11,040	153%	(3,840)
Telephone	7,000	11,708	167%	(4,708)
Web Site	2,200	686	31%	1,514
Accounting Fees	85,000	130,515	154%	(45,515)
Legal Fees	75,000	112,652	150%	(37,652)
Copier Lease	3,200	3,061	96%	139
Printing & Copying	500	1,615	323%	(1,115)
City Hall Supplies	5,200	8,060	155%	(2,860)
Miscellaneous Expenses	2,000	4,058	203%	(2,058)
Computer Software	1,700	2,408	142%	(708)
Postage	5,000	7,459	149%	(2,459)
Membership Dues	10,000	7,214	72%	2,786
Records Retention	500	148	30%	353
Rent -URCC	2,200	135	6%	2,065
Refunds	1,500	(3,811)	-254%	5,311
Janitorial Supplies	4,200	4,300	102%	(100)
City Hall Alarm & Electric	1,000	288	29%	712
Facilities	<u>1,000</u>	<u>12,638</u>	1264%	<u>(11,638)</u>
Total Materials & Services Expenditures	\$265,400	\$328,261	124%	(62,861)
Parks Expenditures				
Park - Utilities	1,000	155	15%	846
New Park Purchase & Demo	0	0		0
Park - Maintenance & Upkeep	3,200	1,703	53%	1,497
Park - Small Equipment / Tools	<u>1,000</u>	<u>384</u>	38%	<u>616</u>
Total Parks Expenditures	\$5,200	\$2,241	43%	2,959
Planning Expenditures				
Planning Consultant Contract	20,000	29,481	147%	(9,481)
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	\$30,165	116%	(4,165)

City of Shady Cove - March 31, 2026	FY26 Budget	YTD Actual	Act/Bgt %	Remaining Budget
General Fund 10				
Council Expenditures				
Council - Expenses	500	1,066	213%	(566)
Council - Training	<u>5,000</u>	<u>477</u>	10%	<u>4,523</u>
Total Council Expenditures	\$5,500	\$1,543	28%	3,957
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	4,353	87%	647
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	\$8,703	64%	4,997
Total General Fund Expenditures	\$850,539	\$890,238	105%	(39,699)
Unappropriated Fund Balance (Surplus/Shortfall)	\$57,683	-\$115,460		

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	209,888	95%	10,112
Small City Allotment MAPS	0	0		0
Total Street Revenue	\$220,000	\$209,888	95%	\$10,112
Expenditures				
Administrative Expenditures				
Public Works II Technician	57,445	46,238	80%	11,206
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
Total Administrative Expenditures	\$82,300	\$46,274	56%	\$36,026
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	20,000	0	0%	20,000
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	12,276	102%	(275.60)
WECO Diesel Fuel Expenses	5,000	6,412	128%	(1,412.30)
Signs & Materials	3,500	53,475	1528%	(49,974.57)
Shop Maintenance	500	358	72%	141.63
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	3,582	102%	(82.34)
Refuse Collection	700	0	0%	700.00
Total Operations & Maintenance Expenditures	\$94,700	\$88,168	93%	\$6,532
Total Streets Expenditures	\$220,000	\$135,642	62%	\$84,358
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	\$74,246		

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	753,201	100%	2,996
Tax Cert - RVSS	47,398	9,783	21%	37,615
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>
Total RVSS & Sewer Revenue	\$876,235	\$817,984	93%	\$58,251
Total RVSS & Sewer Fund Revenue	\$978,082	\$945,977	97%	\$32,104
Expenditures				
Transfer Out - Law Enforcement	17,640	0	0%	17,640
RVSS & Sewer Expenditures				
Sewer Billing to RVSS via LGIP	756,197	758,412	100%	(\$2,215)
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	<u>47,398</u>	<u>227,596</u>	480%	<u>(\$180,199)</u>
Total RVSS & Sewer Expenditures	\$960,442	\$1,117,820	116%	-\$157,378
Total Sewer Expenditures	\$978,082	\$1,117,820	114%	-\$139,738
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	(\$171,842)		

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	\$449,313	98%	\$10,687
Community Service Officer Fee	<u>0</u>	<u>5,122</u>		<u>-5,122</u>
Total Public Safety Fee Revenue	\$460,000	\$454,435	99%	\$5,565
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	\$454,435	73%	\$168,205
Expenditures				
Law Enforcement Expenditures				
Full Time Law Enforcement	491,807	468,886	95%	22,921
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	\$500,958	80%	\$121,682
Total Law Enforcement Expenditures	\$622,640	\$500,958	80%	\$121,682
Unappropriated Fund Balance (Surplus/Shortfall)	\$0	-\$46,523		

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	\$15,171		
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	29,758	8%	346,500
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	\$31,867	2%	\$1,250,891
Total Water Project Expenditures	\$1,333,787	\$37,961	3%	\$1,295,827
Unappropriated Fund Balance (Surplus/Shortfall)	\$98,660	-\$22,790		