

**City of Shady Cove**  
**10 - General Fund**  
**Administration**

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,631,103	0	0	0	Beginning Fund Balance - Pending Audit Completion			
2,386	7,500	5,000	0	Previously levied taxes estimated to be received	5,000		
				<b>Franchise &amp; Tax</b>			
2,689	0	0	461	Franchise Fees	0		
318,812	63,821	57,500	47,355	RVSS Franchise Fees	62,400		
11,573	3,700	10,000	6,829	Avista Franchise Fees	9,000		
202,871	17,000	300,000	171,578	Pacific Power Franchise Fees	225,000		
41,112	15,000	55,000	31,653	SOS Franchise Fees	45,000		
7,993	0	6,000	3,921	CenturyLink Franchise Fees	5,000		
21,499	10,000	20,000	14,870	Hiland Water-Sunstone Franchise Fees	19,000		
2,830	0	10,000	1,611	Hunter Communications Franchise Fees	2,000		
0	0	10,000	0	Spectrum Franchise Fees	2,000		
0	0	10,000	0	Additional Turnover Amounts	0		
<b>609,379</b>	<b>109,521</b>	<b>478,500</b>	<b>278,279</b>	<b>Total Franchise and Tax Resources</b>	<b>369,400</b>		
				<b>Licenses &amp; Permits</b>			
22,681	22,000	7,500	6,321	Business Licenses	20,400		
23,592	0	20,000	34,152	Transient Lodging Tax	75,000		
7,158	10,000	7,500	7,575	Raft Tax	7,500		
64	0	150	1	NSF Check/ACH	0		
1,470	2,500	1,200	1,375	Lien Searches	1,500		
3,695	1,500	5,600	2,329	Late Fees	2,500		
<b>58,659</b>	<b>36,000</b>	<b>41,950</b>	<b>51,754</b>	<b>Total Licenses and Permits</b>	<b>106,900</b>		

Historical Data				Budget for Year 2026-27				
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>Intergovernmental Revenue</b>				
48,502	55,000	45,000	37,926	Liquor Tax	49,500			
2,255	2,600	1,600	1,280	Cigarette Tax	1,700			
12,318	0	29,500	25,408	Revenue Sharing	9,730			
<b>63,075</b>	<b>57,600</b>	<b>76,100</b>	<b>64,614</b>	<b>Total Intergovernmental Revenue</b>	<b>60,930</b>			
				<b>Planning and Building</b>				
5,975	18,900	3,200	13,000	Building and Planning Fees	6,500			
250	0	500	50	Building Approval	0			
5,429	0	2,000	1,500	Planning Pass-Through Fees	2,000			
0	0	3,200	100	Right of Way Permit Fees	0			
3,675	2,625	2,200	600	Floodplain Fees	0			
<b>15,329</b>	<b>21,525</b>	<b>11,100</b>	<b>15,250</b>	<b>Total Planning and Building</b>	<b>8,500</b>			
				<b>RVSS Debt Service Reimbursement</b>	<b>129,966</b>			
				<b>Other Resources</b>				
108,330	20,000	100,000	70,885	LGIP Interest	84,000			
2,319	0	0	1,496	Donations	0			
595	1,500	700	210	OLCC Renewals	500			
2,475	4,050	3,700	948	Jackson County Court Fines and Bails	1,000			
0	15,000	0	0	Grants	0			
0	0	1,000	0	Pubic Records Requests	300			
				RVSS Sewer Billing	56,650			
3,574	1,050	1,000	11,294	Miscellaneous	1,000			
<b>117,293</b>	<b>41,600</b>	<b>106,400</b>	<b>84,832</b>	<b>Total Other Resources</b>	<b>143,450</b>			
				<b>Administrative Allocation - Street Fund</b>	<b>62,500</b>			
2,497,224	273,746	719,050	494,730	Total Resources, except taxes to be collected	886,646			
177,087	180,000	189,172	234,454	Taxes Estimated to be received	190,000			
<b>2,674,311</b>	<b>453,746</b>	<b>908,222</b>	<b>729,183</b>	<b>Total General Fund Resources</b>	<b>1,076,646</b>			

**City of Shady Cove**  
**10 - General Fund**  
**Administration**

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				<b>Personnel Services</b>			
135,899	119,900	119,000	163,543	City Administrator	115,000		
38,983	73,030	49,664	39,031	Accounting Tech / Admin Asst	65,000		
71,040	83,930	65,000	37,847	Planning Tech / Recorder	57,500		
				Public Works Maintenance Worker II	61,500		
0	2,180	3,000	0	Overtime	2,500		
284,559	90,400	233,507	174,918	Payroll Taxes and Benefits	181,300		
0	15,000	5,000	0	Training and Conferences	5,000		
0	0	2,000	0	Holiday and Special Events	0		
0	0	2,500	0	Per Diem	2,000		
34,367				CIS Property & Liability Insurance (incl in matls & svcs)	0		
21,110	5,450	37,000	8,452	Temporary Contract Employee	20,000		
<b>585,959</b>	<b>389,890</b>	<b>516,671</b>	<b>423,791</b>	<b>Total Personnel Services</b>	<b>509,800</b>		
				<b>Materials and Services</b>			
3,483		2,700	2,271	Computer Purchase, Software & Repair	3,000		
				Computer Hardware/Software Services	26,600		
20,400	25,000	20,000	-1,000	Caselle Software Support	0		
0		15,000	4,188	Kelly Connect	0		
0		15,000	2,027	RVCOG-IT	10,000		
19,959		7,200	10,447	Utilities	14,500		
12,290		7,000	10,317	Telephone	12,000		
1,670		2,200	686	Website	0		
38,090	150,000	85,000	124,938	Accounting Contract Services	100,000		
13,862		75,000	109,577	Legal Contract Services	25,000		
3,565		3,700	4,152	Copier Lease & Printing	0		
				CIS Property & Liability Insurance	2,850		
2,906		5,200	7,511	Supplies	5,000		

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
31,649		2,000	11,678	Miscellaneous Expenses	1,500		
8,201		5,000	7,459	Postage	8,000		
7,853		10,000	7,782	Membership Dues	8,130		
55	3,000	500	98	Records Retention	500		
1,870		2,200	135	URCC Rent	1,500		
4,519		1,500	-3,811	Refunds	1,500		
5,165	0	4,200	3,900	Janitorial	4,800		
2,144		1,000	0	City Hall Alarm	0		
3,099		1,000	12,638	Facilities repair and Maintenance	5,000		
				Transfer OUT - Law Enforcement	118,000		
<b>180,781</b>	<b>178,000</b>	<b>265,400</b>	<b>314,995</b>	<b>Total Materials and Services</b>	<b>347,880</b>		
				<b>Bond Principal Payments</b>			
				Bond Issue	Budgeted Payment Date		
				2018	July 1, 2026 & Jan. 1, 2027	80,000	
				<b>Bond Interest Payments</b>			
				Bond Issue	Budgeted Payment Date		
				2018	July 1, 2026 & Jan. 1, 2027	49,966	
				<b>Total Sewer Bond Debt Service</b>	<b>129,966</b>		
				<b>Parks</b>			
1,006	0	1,000	155	Utilities	3,000		
9,345	0	4,200	1,621	Park Repair and Maintenance	2,500		
<b>10,351</b>	<b>0</b>	<b>5,200</b>	<b>1,775</b>	<b>Total Park</b>	<b>5,500</b>		
				<b>Planning</b>			
43,661	65,000	20,000	28,093	Planning Contract Services	20,000		
36,308	0	2,500	0	Publications and Notices	2,500		
4,694	0	3,500	685	Project Construction	0		
<b>84,663</b>	<b>65,000</b>	<b>26,000</b>	<b>28,778</b>	<b>Total Planning</b>	<b>22,500</b>		

Historical Data				Budget for Year 2026-27				
Actual Second	Adopted Budget	Adopted Budget	Actual Q3 YTD	Requirements		Proposed by	Approved by	Adopted by
1,547	0	5,500	843	Council Training and Conferences		2,500		
				Promotion and Tourism				
0	0	5,000	0	Travel		0		
35,785	-592,639	4,500	5,274	Event Promotion		1,000		
6,356	6,300	5,000	3,903	Radio Station		5,000		
1,164	5,000	4,200	0	Recognition and Awards		0		
1,095	0	1,500	1,225	Publications/Advertisement		0		
<b>44,400</b>	<b>-581,339</b>	<b>20,200</b>	<b>10,402</b>	<b>Total Promotion and Tourism</b>		<b>6,000</b>		
		5	5	<b>Total Full Time Equivalent (FTE)</b>		4		
				Reserve for Future Expenditure - Park (TLT -70%)		52,500		
				Unappropriated Ending Fund Balance		0		
<b>907,701</b>	<b>51,551</b>	<b>838,971</b>	<b>780,584</b>	<b>Total General Fund Requirements</b>		<b>1,076,646</b>		

**City of Shady Cove  
01 - Street Fund**

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
592,408	0	0	0	Beginning Fund Balance - Pending Audit Completion			
251,286	169,448	220,000	190,956	ODOT Gas Tax	250,000		
30	90	0	0	Small City Allotment Grant	235,000		
<b>843,724</b>	<b>169,538</b>	<b>220,000</b>	<b>190,956</b>	<b>Total Street Fund Resources</b>	<b>485,000</b>		

  

Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget	Adopted by Governing Body
				<b>Personnel Services</b>			
49,222	67,580	57,445	43,679	Public Works Worker III Roads	\$65,000		
0	0	0	0	Overtime	\$0		
2,972	0	16,000	36	Payroll Taxes and Benefits	\$42,500		
0	0	8,855	0	Training and Conferences	\$2,500		
<b>52,195</b>	<b>67,580</b>	<b>82,300</b>	<b>43,715</b>	<b>Total Personnel Services</b>	<b>\$110,000</b>		
				<b>Materials and Services</b>			
1,023	30,000	3,000	1,200	Jackson County Inmate Workforce	3,000		
0	0	5,000	0	GIS Mapping	0		
0	0	15,000	0	New City Park Plans	0		
0	0	20,000	0	Urban Renewal Feasibility	0		
2,800	0	7,500	1,500	Tree Removal	5,000		
3,838	10,000	12,000	11,202	Street Lighting	8,500		
6,892	0	0	0	Small City Allotment Expenses	0		
2,592	0	5,000	6,040	WECO Diesel Fuel Expenses	10,000		
5,020	12,000	3,500	53,475	Signs and Materials	3,500		
3,947	2,000	5,200	3,919	Street Repair and Maintenance	30,000		
391	3,200	1,500	10,565	Vehicle Maintenance	7,500		
10,333	70,000	60,000	0	Engineering	10,000		
				Administrative Allocation - General Fund	62,500		
<b>36,834</b>	<b>127,200</b>	<b>137,700</b>	<b>87,901</b>	<b>Total Materials and Services</b>	<b>140,000</b>		
				<b>Capital Outlay</b>	<b>Street/Drainage Project</b>	<b>230,000</b>	
				<b>Contingency</b>	<b>Contingency</b>	<b>5,000</b>	
				<b>Total Full Time Equivalent (FTE)</b>	<b>1</b>		
				<b>Reserve for Future Expenditure</b>	<b>0</b>		
				<b>Unappropriated Ending Fund Balance</b>	<b>0</b>		
<b>89,029</b>	<b>194,780</b>	<b>220,000</b>	<b>131,616</b>	<b>Total Street Fund Requirements</b>	<b>485,000</b>		

**City of Shady Cove**  
**02 - Sewer Fund**  
**Fiduciary**

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
141,303	0	0		Beginning Fund Balance - Pending Audit Completion			
0	99,647	101,847	127,994	US Bank Bond Payment from RVSS	General Fund		
843,098	0	756,197	671,904	Sewer Billing	846,000		
0	71,947	47,398	0	Tax Certification - RVSS	0		
0	17,496	15,120	0	Tax Certification - PSO	0		
0	2,916	2,520	0	Tax Certification-CSO	0		
0	5,000	55,000	55,000	Admin Pass Through Payment	General Fund		
<b>984,400</b>	<b>197,006</b>	<b>978,082</b>	<b>854,898</b>	<b>Total Sewer Fund Resources</b>	846,000		

Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget	Adopted by Governing Body
				<b>Personnel Services</b>			
0	50,000	55,000	29,864	Accounting Technician	General Fund		
<b>0</b>	<b>50,000</b>	<b>55,000</b>	<b>29,864</b>	<b>Total Personnel Services</b>	\$0		
				<b>Materials and Services</b>			
0	0	17,640	0	Transfer - Law Enforcement			
911,729	0	756,197	675,495	Sewer Billing to RVSS via LGIP	846,000		
70,000	70,000	75,000	75,000	US Bank Principal	General Fund		
56,294	28,847	26,047	26,047	US Bank Interest	General Fund		
800	800	800	900	US Bank Agent Fees	General Fund		
0	71,947	47,398	176,584	Tax Certification to RVSS	0		
<b>1,038,822</b>	<b>171,594</b>	<b>923,082</b>	<b>954,026</b>	<b>Total Materials and Services</b>	846,000		
				<b>Unappropriated Ending Fund Balance</b>	0		
<b>1,038,822</b>	<b>221,594</b>	<b>978,082</b>	<b>983,890</b>	<b>Total Sewer Fund Requirements</b>	846,000		

**City of Shady Cove**  
**03 - Law Enforcement**

Historical Data				Budget for Year 2026-27			
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	0	0	0	Beginning Fund Balance - Pending Audit Completion			
329,794	300,000	460,000	399,486	Public Safety Fees	550,000		
55,987	43,000	0	5,122	Code Enforcement Fees	0		
				Tax Certification - PSO			
0	0	145,000	0	Transfer - Transient Lodging Tax	0		
0	0	17,640	0	Transfer - Sewer Fund	0		
0	0	0	0	Transfer IN - General Fund	118,000		
<b>385,781</b>	<b>343,000</b>	<b>622,640</b>	<b>404,608</b>	<b>Total Public Safety Fund Resources</b>	<b>668,000</b>		

Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				<b>Materials and Services</b>			
461,843	578,315	491,807	301,900	Deputy Sheriff	668,000		
0	58,284	0	0	Community Service Officer			
0	0	82,656	21,042	Patrol Vehicles			
0	0	3,400	3,017	Cell Phones			
0	0	3,650	8,013	Supplies			
0	0	3,960	0	Uniforms			
0	0	2,850	0	Training			
0	0	22,653	0	BOC/Admin/Internal Audit			
0	0	550	0	Payroll			
0	0	1,300	0	HR			
0	0	4,814	0	General Liability			
0	0	5,000	0	Overtime			
<b>461,843</b>	<b>636,599</b>	<b>622,640</b>	<b>333,972</b>	<b>Total Materials and Services</b>	<b>668,000</b>		
				Reserve for Future Expenditure	0		
				Unappropriated Ending Fund Balance	0		
<b>461,843</b>	<b>636,599</b>	<b>622,640</b>	<b>333,972</b>	<b>Total Public Safety Fund Requirements</b>	<b>668,000</b>		

**City of Shady Cove**  
**08 - System Development Charges Fund**

Historical Data				Budget for Year 2026-27				
Actual Second Prior Year 2023- 24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
0	0	0	0	Beginning Fund Balance - Pending Audit Completion				
0	0	0	0	Interest				
6,000	0	0	0	New Development	1,500			
<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>SDC Resources - Parks</b>	<b>1,500</b>			
0	0	0	0	Interest				
31,500	0	0	0	New Development	7,500			
<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>SDC Resources - Transportation</b>	<b>7,500</b>			
0	0	0	0	Interest				
4,080	0	0	0	New Development	1,500			
<b>4,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>SDC Resources - Storm Water</b>	<b>1,500</b>			
<b>41,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total SDC Fund Resources</b>	<b>10,500</b>			

Actual Second PriorYear 2023- 24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	0	0		Capital Outlay - Parks Project			
0	0	0		Project Contingency - Parks			
<b>0</b>	<b>0</b>	<b>0</b>		<b>SDC Requirement - Parks</b>	<b>0</b>		
0	0	0		Capital Outlay - Transportation Project			
0	0	0		Project Contingency - Transportation			
<b>0</b>	<b>0</b>	<b>0</b>		<b>SDC Requirements - Transportation</b>	<b>0</b>		
0	0	0		Capital Outlay - Storm Water Project			
0	0	0		Project Contingency - Storm Water	<b>0</b>		
<b>0</b>	<b>0</b>	<b>0</b>		<b>SDC Requirements - Storm Water</b>	<b>0</b>		
				Reserve for Future Expenditure - Park	<b>10,500</b>		
				Unappropriated Ending Fund Balance	<b>0</b>		
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total SDC Fund Requirements</b>	<b>10,500</b>		

**City of Shady Cove**  
**11 - Transient Lodging Tax Fund**

Historical Data				Budget for Year 2026-27				
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
76,142	0	0	0	Beginning Fund Balance - Pending Audit Completion	0			
47,774	0	44,000	25,898	Transfer - General Fund (70%)	General Fund			
0	0	101,466	0	Carryover from prior year				
<b>123,915</b>	<b>0</b>	<b>145,466</b>	<b>25,898</b>	<b>Total Fund Resources</b>				

Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget	Adopted by Governing Body
				<b>Materials and Services</b>			
0	0	145,000	0	Transfer - Law Enforcement			
<b>0</b>	<b>0</b>	<b>145,000</b>	<b>0</b>	<b>Total Materials and Services</b>	General Fund		
<b>0</b>	<b>0</b>	<b>145,000</b>	<b>0</b>	<b>Total Fund Requirements</b>			

Note: This fund should be retired in 2026

**City of Shady Cove**  
**12 - Water Project Fund**

Historical Data				Budget for Year 2026-27				
Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
0	0	1,432,447		Beginning Fund Balance - Pending Audit Completion	1,455,853			
				<b>Grant Drawdowns Resources</b>				
0	0	675,000		Design/Engineering/Procurement	472,897			
0	0	541,000		Construction	550,000			
				Water Rights	275,000			
0	0	150,000		Construction Contingency	100,000			
0	0	60,000		Admin Fees/Compliance	0			
0	0	44,000		Permitting and Regulatory Fees	40,000			
0	0	30,000		Legal Fees	17,956			
<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>Total Fund Resources</b>	<b>1,455,853</b>			

Actual Second PriorYear 2023-24	Adopted Budget Year 2024-25	Adopted Budget Year 2025-26	Actual Q3 YTD Year 2025-26	Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Capital Outlay			
0	0	8,273	6,094	Grant Administration	0		
0	0	42,757	0	Confidential Staffing	0		
0	0	376,258	25,305	Design/ Engineering/Surveying	472,897		
0	0	0	2,109	Legal Fees	17,956		
0	0	256,500	0	Water Rights	275,000		
0	0	50,000	0	Permits and Licenses	0		
0	0	600,000	0	Project Construction	550,000		
				Construction Contingency	100,000		
				Permitting and Regulatory Fees	40,000		
				Remaining Grant Balance	0		
<b>0</b>	<b>0</b>	<b>1,333,787</b>	<b>33,508</b>	<b>Total Fund Requirements</b>	<b>1,455,853</b>		

**City of Shady Cove  
FY2026-27 Budget Summary**

**PROPOSED FUND SUMMARHY EXPENDITURES 2026-27**

Fund Description	Personnel Services	Materials & Services	Public Safety	Capital Outlay	Debt Serice	Transfer	Contingency	Reserve for Future Expenditure	Total Amount	%
General Fund (10)	\$509,800	\$266,380			\$129,966	\$118,000		\$52,500	\$1,076,646	29.13%
Street Fund (01)	\$110,000	\$77,500		\$235,000		\$62,500			\$485,000	13.12%
Law Enforcement (03)			\$668,000						\$668,000	18.07%
SDC Funds (08)								\$10,500	\$10,500	0.28%
Water Project Fund (12)				\$1,455,853					\$1,455,853	39.39%
<b>Total</b>	<b>\$619,800</b>	<b>\$343,880</b>	<b>\$668,000</b>	<b>\$1,690,853</b>	<b>\$129,966</b>	<b>\$180,500</b>	<b>\$0</b>	<b>\$63,000</b>	<b>\$3,695,999</b>	<b>100.00%</b>

Sewer Fund (02) \$846,000

Fiduciary funds are used to account for funds held by an entity in an agency capacity for other governmental units.

These funds are segregated and unavailable as resources for the City's governmental activity.

Sewer fees are collected by the City and submitted to RVSS by wire transfer each month.