



## MEETING AENDA

Budget Committee

Wednesday, June 5, 2024

Maupin Civic Center (507 Grant Ave.) and virtually on Zoom:

<https://us02web.zoom.us/j/84802522147?pwd=SlZHSndod2RhY09NRE8xN0J0djRWZz09> or dial 1-253-215-8782 (Meeting ID: 848 0252 2147 Passcode: 978965)

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**PUBLIC COMMENT:** This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting in person or virtually and discuss the proposed programs with the Budget Committee. With the exception of Public Hearings, the Agenda is subject to last minute changes; times are approximate – please arrive early. Meetings are ADA accessible. For special accommodations please contact the City Recorder in advance at 541-395-2698. *Las reuniones son ADA accesibles. Por tipo de alojamiento especiales, por favor póngase en contacto con la registrador de la ciudad 541-395-2698.*

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6:00 p.m.	Call to Order / Roll Call of Budget Committee and Staff/ Pledge of Allegiance
	Election of Chair and Secretary
	Receive and Hear Budget Message
	Receive Budget Document for Fiscal Year 2024-2025
	Public Hearing to Consider Participation and Use of State Shared Revenue
	Public Input on Budget
	Committee Deliberation on Budget
	Approval of Property Taxes to be Imposed
	Approval of Proposed Budget or Continuance to Date/Time Specific
	Adjourn



# BUDGET MESSAGE

## FY 2024-2025



**City of Maupin**  
507 Grant Ave.  
PO Box 308  
Maupin, Oregon 97037

541-395-2698  
cityrecorder@cityofmaupin.org  
cityofmaupin.org

## FISCAL YEAR 2024-2025 PROPOSED BUDGET

### **MAYOR**

Carol Beatty

### **CITY COUNCIL**

Tom Troutman,  
*Council President*  
Mike Foreaker  
Rob Miles  
Kathy Peck  
Mark Roper  
Shelby Dumire

### **BUDGET COMMITTEE**

Evelyn Jones  
Leslie Lusk  
Don Jacklin  
Ken Reinking  
Lindsay Roper  
Chris Belozar  
Michael Whitaker

### **CITY STAFF**

Nick Smith, City Manager  
Christine Wolfe, City Recorder/Budget Officer, Parks Supervisor  
Melissa Napoli, Community Liaison  
Doni Van Dolah, Utility Billing Clerk/ Administrative Assistant  
Kirk Shields, Public Works  
George Beebe, Wastewater Treatment Plant Operator & Utility Worker  
Gary Burnett, Public Works Supervisor  
John Odegard, Parks Manager  
Ginny Udey, Parks Assistant  
Valerie Stephenson, Library Director  
Nancy Wesson, Library Assistant

*We are a safe, progressive community that cares for all our citizens and visitors while protecting our natural resources and maintaining our rural heritage.*

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal year or a biennium. The local budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and a justification for imposing property taxes.

The budget is one of the most important and informative documents city officials will use. It shows the estimated costs of expenditures (items or services the city wishes to purchase in the coming fiscal year) and other budget requirements that must be planned but will not actually be spent. It also shows the resources that will be available to pay for those expenditures.

The City of Maupin operates under a mayor-council form of government. The governing body consists of six elected council members and a mayor. The Mayor and Council set policies and the City Manager oversees the activities of the City.

The Budget Committee is an advisory group comprised of the city council and an equal number of appointed members. The appointed members must be electors of the city, meaning they must be qualified voters who have the right to vote on the adoption of any measure. The budget committee is required to hold at least one meeting for the purpose of receiving the budget message and the budget document, and to provide the public with an opportunity to ask questions about and comment on the budget. When approving the budget, the budget committee must also approve a property tax rate or the tax amounts that will be submitted to the county assessor.

The proposed budget of the City of Maupin is for the single fiscal year 2024-2025 has been prepared by the Budget Officer in accordance with the local budget laws of the Oregon Department of Revenue. The entire proposed budget for the City of Maupin is \$4,143,824. This budget includes revenues of \$327,000 in multiple grants.

The City of Maupin continues to operate on a cash basis of accounting.

Current and estimated property taxes are relative to the following: Property taxes continue to be impacted by Ballot Measure 5, a constitutional amendment limiting property taxes for general government operations to \$10 per \$1,000 of property value, and Ballot Measure 50, a constitutional amendment that set maximum assessed value for the 1997-1998 fiscal year and allows for only a 3 percent increase in that value annually, adjusted for new growth and other specific adjustments cited in the legislation. Maupin's permanent tax rate is \$5.3573 per \$1,000. Maupin's total taxable assessed value for 2023-2024 was \$70,042,213. It is estimated that the 2024-2025 assessed value will be \$72,143,479. Based on the estimated value and permanent tax rate, the estimated tax revenue that would be generated is \$375,237 or approximately a \$7,510 increase from the previous fiscal year. The estimated tax revenue amount, however, will not be the amount of tax that will actually be received by the City, due to Measure 5 compression and discounts and taxes uncollected in the year billed. It is estimated that 94 percent of the tax revenue will be collected, or \$352,723, and there will be a Measure 5 compression loss of \$4,736, which will result in a balance to be received of \$347,987.

The proposed budget is based on historical data, plans of the city, and information submitted by other agencies for estimates of revenues and expenditures.

Per capita distribution of Oregon State Cigarette tax, Liquor tax, and State Street tax were calculated based on the legislatively-enacted state budget for cities and certified population estimates completed by the Portland State University's Center for Population Research. Maupin's population is certified at 435. Projections for distributions to cities are developed and revised periodically by various state agencies throughout the year.

Personal services are based on City plans and Federal and State tax requirements. Personal services include an expense/liability for vested/accumulated compensatory and vacation time. Budgeted allocation of personal services is as follows:

POSITION	CITY	WATER	SEWER	STREET	PARK	LIBRARY	FIRE
<i>percent allocation</i>							
City Manager	45	10	35		5	2	3
City Recorder	65	5	5		20	2	3
Utility Billing Clerk	50	25	25				
Public Works Foreman		55	30	10	5		
Utility Worker #1	5	35	40	20	10		
Utility Worker #2	5	35	35	10	10		
WWT Plant Operator			100				
Park Manager Team					100		
Community Liaison	100						
Librarian						100	
Librarian Assistant(s)						100	

The City is insured through Citycounty Insurance Services (CIS) for property, liability, and auto. Workers' compensation is provided through SAIF Corporation.

The City reports the following major governmental funds:

The *General Fund* is the general operating fund of the City. It is used to account for all financial sources except those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees, charges for services and interest on investments. The State Revenue Sharing Fund has limited transactions and is accounted for in the General Fund.

The *Park Fund* accounts for the collection of user fees and expenditures for maintenance and development of the parks.

The *Street Improvement Fund* accounts for transfers from the General Fund and the usage of such resources.

The *Southern Wasco County Library Fund* is used for the operations of the Southern Wasco County Library.

The City additionally reports non-major funds within the following fund type:

The *Special Revenue Funds* are primarily operating funds that account for amounts that are derived from specific revenue sources, which are legally restricted to finance particular functions or activities.

The Fire Department (*Public Safety Fund*) is used to account for resources and expenditures of the Fire Department.

The City reports the following major proprietary funds:

The *Water Fund* accounts for the operations of the City's water department. Primary revenues are the sale of water to users, connection fees, and interest on invested funds.

The *Sewer Fund* consists of the Sewer System Fund and the Sewer System Reserve Fund. The Sewer System Fund accounts for the operations of the City's sewer department. Primary revenues are charges for services and interest on invested funds. The Sewer Reserve Fund is used for extraordinary expenses incurred in the operation of the sewer system.

## PROJECTS

The City has several projects in progress and planned that consist of the following:

- Funding / Water System Improvements
- Funding / Wastewater Treatment Facility Improvements
- Street Improvements
- Transportation Analysis - continuing
- City Land Development - continuing
- City Park Boat Ramp Replacement - continuing
- Parks Master Plan

The City Auditor, Emerald CPA Group are working on our last three fiscal years. The City should expect adjustments in beginning cash balances to reflect the fund balance ending adjustments. The following is additional detailed information by Funds.

## GENERAL FUND

The General Fund receives revenues from property taxes, licenses, permits, franchise fees, and other financing sources. The Revenues in the FY 24-25 General Fund budget (\$1,469,475) consist of:

Beginning Fund Balance	\$495,382	34% of total fund
Property Taxes estimated	\$347,986	24% of total fund
Franchise Fees	\$125,936	9% of total fund
Transient Lodging Tax	\$ 90,000	6% of total fund
Other revenues	\$ 83,171	6% of total fund
Grants	\$327,000	22% of total fund

The detailed expenditure Economic & Community Development remains in the budget. This fund was established to be used for grant application expenses, matching dollars, or seed monies on Needs and Issues Inventory projects or special events.

Recycle Cost Recovery Fee receives its revenues from user fees and covers the hauling expense of the Recycle Depot. The proposed budget includes a \$1.00 per month fee increase to residential and commercial user rates.

### *Debt Service - Civic Center Construction Loan*

The City has a twenty-year mortgage through Government Capital, payable to Southside Bank, with the ability to pay off early in 2030. The loan re-payment schedule is quarterly payments of \$21,028.54. Mortgage funds donated from the South Wasco County Library Foundation (SWCLF) that were being held under – Contingency / Debt Service with a dedicated line, SWCLF: Loan Repayment.

### *Payments - Contributions to Other Agencies*

It has been the general policy of the City to contribute the State Revenue Sharing distribution monies received annually to other agencies. The City expects to receive \$6,200 this fiscal year. It is proposed to continue contributions to the Wasco County Emergency Operations Center in the amount of \$1,000 and South Wasco County Ambulance in the amount of \$1,000. The balance of \$4,000 is budgeted for local nonprofit organizations. The City of Maupin recognizes the services and benefits provided by local nonprofits and is proud to contribute to those organizations. An application is posted on the City's webpage annually each February and City Council awards grants in March.

### *Transfers to Other Funds*

It is proposed to transfer funds from the General Fund to other funds as follows:

- \$15,000 to the Fire Department Fund to cover operational expenditures, and matching funds for grant.
- \$49,805 fiber optic franchise fee to the Street Improvement Fund (continue to transfer the original)
- \$50,000 to State Street Tax Fund to cover operational expenditures
- \$10,000 to Southern Wasco County Library Fund to cover operational expenditures

The City will be entering into water and sewer upgrades from the master plans that have been developed by Anderson Perry. The City will be shopping for funding from several sources; however, the City needs to prepare for substantial increases to its water and sewer usage fees.

### **WATER FUND**

The water fund receives its revenues from user fees. The proposed budget includes a \$2.00 per month fee increase to residential and commercial user rates and an equivalent percentage increase to other users to support system improvements and replacements funding.

The City adopted System Development Charges (SDC) in 2010. The current amount in the Water SDC fund is \$31,000 with a projected year-end balance of \$49,000. The uses of these funds have restrictions under state law.

### **SEWAGE FUND**

The sewage system revenue fund receives its revenues from user fees. The proposed budget includes a \$2.00 per month fee increase to residential and commercial user rates and an equivalent percentage increase to other users to support a Wastewater Treatment Facility and system improvements/replacements funding.

The City began charging System Development Charges in 2010. The current amount in the Sewer SDC fund is \$90,000 with a projected year-end balance of \$144,000. The uses of these funds have restrictions under state law.

### **STATE STREET TAX FUND**

This fund receives its revenues from State Highway User Tax distribution on a per capita basis for road-related purposes, and Transfer of funds from the General Fund. It is anticipated the City will transfer \$50,000 from the General Fund to this fund to cover the expenses.

### **PARK FUND**

The Park fund receives its revenues from user fees in the City Park. Capital fund increase is for boat ramp renovations and other park improvements.

### **FIRE DEPARTMENT FUND**

The Fire Department receives funding from the General Fund. It is anticipated that the City will transfer \$15,000 from the General Fund to the Fire Department to cover expenses.

### **STREET IMPROVEMENT FUND**

This is a special fund set up by the city for major street improvement projects and equipment. Its source of revenue is Transfer of Funds from the General Fund, from fiber optic franchise fee money. We are in the twenty-

sixth year of this initial forty-year term franchise agreement made in 1998. The City continues to apply for the Small City Allotment grant from ODOT for street paving.

#### **SOUTHERN WASCO COUNTY LIBRARY FUND**

The City contracts with the Wasco County Library Service District to provide library services to South Wasco County. Revenues are a distribution from the Wasco County Library Service District property taxes. The Wasco County Library Service District approved an increase for FY 24-25, with a funding allotment of \$149,885. This increase filled the gap that was demonstrated to the Wasco County Library Service District and has allowed to offer additional hours to an assistant.



RESOURCES

GENERAL FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	286,309.40	274,217.00	364,347	Available cash on hand* (cash basis), or	495,382	495,382		1
2				Net working capital* (accrual basis)				2
3	11,927.13	19,130.44	20,000	Previously levied taxes estimated to be received	22,500	22,500	22,500	3
4	1,895.15	16,270.19	3,000	Interest	3,000	3,000		4
5				OTHER RESOURCES				5
6	810.00	413.00	500	Licenses: Music,Mach.,Liquor	500	500		6
7	10,083.70	16,653.82	2,000	Building & Misc. Permits	2,000	2,000		7
8	370.71	288.03	400	Oregon State Cigarette Apprt	300	300		8
9	8,086.19	7,764.06	8,500	OLCC Apportionment	8,835	8,835		9
10	2,306.19	2,190.72	3,000	Wasco Electric collections	1,500	1,500		10
11	12,072.77	22,260.97	5,000	Miscellaneous (HNA/Civic Rental/Dividend/misc)	450	450		11
12	4,289.58	4,278.72	5,000	Wasco Elec. Capital Credits	5,000	5,000		12
13	24,258.71	26,375.06	26,000	Electric Utility Franchise	29,000	29,000		13
14	1,626.98	1,214.15	1,000	CenturyLink Franchise (Telephone)	1,200	1,200		14
15	362.50	370.00	500	American Legion Hall Rental	0	0	0	15
16	90,447.88	82,417.16	90,000	Transient Lodging Tax	90,000	90,000		16
17	5,166.84	5,125.91	7,806	Recycle Cost Recovery Fee (\$1.00 increase)	10,486	10,486		17
18	6,148.27	6,786.49	6,200	State Revenue Sharing Fund	6,200	6,200		18
19	723.43	5,825.42	1,200	LSNetwork Lease/Rent	1,200	1,200		19
20	162,987.02	89,513.17	89,513	Fiber Optic Franchise (rec'd 2022 \$78,699.67 & 2023 \$84,287.3)	92,736	92,736		20
21	1,259.70	1,300.00	1,200	Blue Mt Networks / GorgeNet Lease	1,200	1,200		21
22	6,799.51		6,300	LSNetwork Franchise	3,000	3,000		22
23			95,000	GRANT: Oregon State Fire Marshal P2 & P3				23
24			120,000	GRANT: Transportation Growth Management				24
25	1,000.00		1,000	GRANT: DLCD Maintenance	2,000	2,000		25
26		3,088.00		GRANT: Brownsfield Cleanup				26
27	75,000.00	45,000.00	30,000	GRANT: Business Oregon - ROI				27
28	37,476.35	48,976.35	46,445	GRANT: FEDERAL Relief Fund				28
29				GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000		29
30				GRANT: SCA				30
31		108,046.86	230,500	GRANT: Main Street				31
32		166,666.00	166,666	GRANT: House 5202 General Fund Grant				32
33	12,500.00	5,916.00		GRANT: Tri-County HHW 2022 Grant				33
34			25,960	SWCLF: Loan Repayment Donation	20,000	20,000		34
35								35
36	763,908.01	960,087.52	1,357,037	Total resources, except taxes to be levied	871,489	871,489		36
37			337,584	Taxes estimated to be received	347,986	347,986	347,986	37
38	316,441.67	331,359.11		Taxes collected in year levied				38
39	1,080,349.68	1,291,446.63	1,694,621	<b>TOTAL RESOURCES</b>	<b>1,219,475</b>	<b>1,219,475</b>	<b>347,986</b>	<b>39</b>

**DETAILED EXPENDITURES**

FORM  
LB-31

GENERAL FUND

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
1				<b>PERSONAL SERVICES:</b>				1
2	110,239.71	151,632.96	174,325	Personnel Salaries & Wages	145,497	145,497		2
3	12,097.20	15,741.43	19,624	Payroll Tax Expenses	23,190	23,190		3
4	42,292.97	57,503.17	68,679	Medical, Dental, Life Ins & Retirement Expenses	54,417	54,417		4
5								5
6	<b>164,629.88</b>	<b>224,877.56</b>	<b>262,628</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>223,104</b>	<b>223,104</b>	<b>0</b>	6
7	2.94	2.90	2.90	<b>Total Full-Time Equivalent (FTE)</b>	2.20	2.20		7
8				<b>MATERIALS AND SERVICES:</b>				8
9	71,812.76	87,455.78	80,000	Tourism Fund (Chamber)	80,000	80,000		9
10	20,572.58	34,025.65	25,000	Legal Services	25,000	25,000		10
11	0.00	0.00	10,000	Audit Services	22,370	22,370		11
12	3,223.70	5,070.11	4,000	Dues, Fees, Refunds, Bank Fees	4,000	4,000		12
13	17,533.97	20,282.95	25,000	Insurance & Fidelity Bonds	30,000	30,000		13
14	27,681.15	18,621.56	20,000	Supplies/Office Exp/Advertising/Election/Budget	15,000	15,000		14
15	163.00	2,792.06	5,000	Mayor & Council Travel Fund	1,500	1,500		15
16	3,056.49	3,506.89	6,000	Electricity Expense	5,000	5,000		16
17	3,973.50	4,103.16	4,000	Telephone Expense	4,000	4,000		17
18	1,553.17	14,776.85	20,000	City Bldgs & Property Maintenance/Repair	5,000	5,000		18
19	860.66	578.90	4,000	Office Equip & Repairs, plus Tools & Safety	4,000	4,000		19
20	2,409.05	12,707.00	20,000	Employee Travel & Training	8,000	8,000		20
21	8,111.50	19,349.24	20,000	DLCD Planning	20,000	20,000		21
22	34,774.72	19,919.04	115,129	Community & Economic Development (Fiber Optic \$-49805)+ur	143,646	143,646		22
23	5,000.00	5,000.00	5,000	Business Facilitator	5,000	5,000		23
24	3,523.76	10,659.06	10,000	IT Services / Google Services	10,000	10,000		24
25		356.05	3,000	Code Enforcement / Nuisance Abatement	3,000	3,000		25
26	8,227.72	8,674.05	10,000	Maupin Recycle Depot Expenses	10,000	10,000		26
27	6,044.30	6,034.12	10,000	<b>American Legion Hall utilities &amp; maintenance</b>	2,000	2,000		27
28	1,255.00	2,287.95	3,000	Ordinance Codification	3,000	3,000		28
29				GRANT: House 5202 General Fund Grant	110,530	110,530		29
30	2,922.00	10,000.00	46,445	FEDERAL Relief Fund	46,445	46,445		30
31			95,000	GRANT Oregon State Fire Marshal P2 & P3	80,000	80,000		31
32				GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000		32
33	<b>222,699.03</b>	<b>286,200.42</b>	<b>540,574</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>712,491</b>	<b>712,491</b>	<b>-</b>	33
34				UNAPPROPRIATED ENDING FUND BALANCE				34
35	<b>continued.....</b>			<b>TOTAL</b>			<b>continued.....</b>	35

42931 143646

219,777.03

**DETAILED EXPENDITURES**

**FORM  
LB-31**

GENERAL FUND

CITY OF MAUPIN

1	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			1
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				<b>CAPITAL OUTLAY:</b>				
2		7,972.00		City Building/Property Improvements				2
3				GRANT: Brownsfield Cleanup				3
4				Recycle Depot				4
5								5
6	-	7,972.00	0	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
7								7
8				<b>PAYMENTS TO OTHER AGENCIES &amp; GRANTEEES:</b>				8
9		4,825.42	5,000	Wasco County LSNetwork Franchise	3,000	3,000		9
10	1,000.00	1,000.00	1,000	Wasco County Emergency Services	1,000	1,000		10
11	3,000.00	3,000.00	4,000	Charitable Organizations	4,000	4,000		11
12	1,000.00	1,000.00	1,000	South Wasco County Ambulance Services	1,000	1,000		12
13			12,000	City Grants: Main Street Improvements (HB 5202 GRANT)				13
14			125,000	GRANT: Transportation Growth Management				14
15		213,192.71	30,000	GRANT: Business Oregon - ROI				15
16		11,942.40	218,500	GRANT: Main Street				16
17	5,000.00	234,960.53	396,500	<b>TOTAL PAYMENTS TO OTHER AGENCIES</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	17
18								18
19				<b>TRANSFERS TO OTHER FUNDS:</b>				19
20	20,000.00	20,000.00		SWC Library (new Library) Loan Payment				20
21			32,000	SWC Library Operating Expenses	10,000	10,000		21
22	44,879.00	55,000.00	75,000	Fire Department Fund	15,000	15,000		22
23	75,000.00	75,000.00	49,805	Street Improvement Fund	49,805	49,805		23
24	50,000.00	50,000.00	52,000	State Street Tax Fund	50,000	50,000		24
25				Park Fund: Grant: Marine Board - Park Boat Ramp				25
26				Street Improvement Fund: Grant: SCA				26
27		5,000.00		Library Fund: Grant: ARPA Federal-Library Youth Programs				27
28	189,879.00	205,000.00	208,805	<b>TOTAL TRANSFERS OUT</b>	<b>124,805</b>	<b>124,805</b>	<b>0</b>	28
29								29
30				<b>DEBT</b>				30
31								31
32			25,960	SWCLF / Loan Repayment - <b>move to it's own contingency fund</b>	65,960	65,960		32
33		50,468.50	50,469	Government Capital / Southside Bank / Library	50,469	50,469		33
34	33,645.67	33,645.66	33,646	Government Capital / Southside Bank / City Hall	33,646	33,646		34
35	33,645.67	84,114.16	110,075	<b>TOTAL DEBT</b>	<b>84,115</b>	<b>84,115</b>	<b>0</b>	35
36			176,039	Contingency Fund - General \$ / SWCLF - \$ 65,960. (45,960)	65,960	65,960		36
37				UNAPPROPRIATED ENDING FUND BALANCE				37
38	615,853.58	1,043,124.67	1,694,621	<b>TOTAL</b>	<b>1,219,475</b>	<b>1,219,475</b>	<b>0</b>	38

787,656.17  
0.00

RESOURCES

WATER FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	334,415.20	476,271.00	405,751	Available cash on hand* (cash basis), or	416,658	416,658		1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	2,110.75	8,870.30	4,000	Interest	4,000	4,000		4
5				OTHER RESOURCES				5
6	243,759.92	232,577.45	263,513	Water User Fees	294,500	294,500		6
7	18,000.00	13,725.06	1,500	Hook Up and Delinquency Turn Off/On Fees	1,500	1,500		7
8	4,000.00	11,000.00	5,000	System Development Charges	5,000	5,000		8
9	100.00	541.67	1,000	Equipment Rental & Materials				9
10	1,527.19	354.50	500	Miscellaneous/fees/Dividends	500	500		10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	603,913.06	743,339.98	681,264	Total resources, except taxes to be levied	722,158	722,158	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	603,913.06	743,339.98	681,264	<b>TOTAL RESOURCES</b>	<b>722,158</b>	<b>722,158</b>	<b>0</b>	<b>32</b>

267,068.98

DETAILED EXPENDITURES

FORM  
LB-31

WATER FUND

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
1				<b>PERSONAL SERVICES:</b>				1
2	89,904.39	95,846.22	123,848	Personnel Salaries & Wages	130,381	130,381		2
3	10,939.98	5,477.14	15,904	Payroll Tax Expenses	18,953	18,953		3
4	39,127.14	49,294.23	42,205	Medical, Dental, Life Ins & Retirement Expenses	49,386	49,386		4
5								5
6	<b>139,971.51</b>	<b>150,617.59</b>	<b>181,957</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>198,720</b>	<b>198,720</b>	<b>0</b>	6
7	1.90	1.90	1.75	<b>Total Full-Time Equivalent (FTE)</b>	1.65	1.65		7
8				<b>MATERIALS AND SERVICES:</b>				8
9	11,880.22	11,271.46	15,000	Material and Supplies and Tools	17,000	17,000		9
10	6,597.31	11,641.33	11,345	Equipment/Property Maintenance & Repair	20,000	20,000		10
11	2,721.86	2,871.00	4,000	Gas, Oil & Tires	5,000	5,000		11
12	3,265.69	4,371.34	4,000	Office Supplies/Legal Expenses/Permits/Dues	3,000	3,000		12
13	18,824.93	19,904.93	20,000	Electricity Expense	22,000	22,000		13
14	4,452.42	3,846.82	3,500	Telephone Expense	3,500	3,500		14
15	375.30	300.00	2,000	Water Testing	2,000	2,000		15
16	4,733.40	5,575.94	6,000	Insurance	7,000	7,000		16
17	442.41	25.00	4,000	Employee Travel & Training	4,000	4,000		17
18	1,606.88	1,352.82	2,500	Maint Bldg Expenses - Propane Heating	2,500	2,500		18
19	18,000.00	4,625.00		Water System Master Plan				19
20								20
21	<b>72,900.42</b>	<b>65,785.64</b>	<b>72,345</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>86,000</b>	<b>86,000</b>	<b>0</b>	21
22				<b>CAPITAL OUTLAY:</b>				22
23	569.99	12,188.70		Equipment	30,000	30,000		23
24			344,449	Water System/Property Improvements	305,445	305,445		24
25	72,520	18,672.46	25,000	Hydrant Replacements	25,000	25,000		25
26			18,000	Water meters	18,000	18,000		26
27		18,236.03	31,000	SDC System Expansion	49,000	49,000		27
28								28
29	<b>73,090.41</b>	<b>49,097.19</b>	<b>418,449</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>427,445</b>	<b>427,445</b>	<b>0</b>	29
30			8,513	Contingency Fund	9,993	9,993		30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	<b>285,962.34</b>	<b>265,500.42</b>	<b>681,264</b>	<b>TOTAL</b>	<b>722,158</b>	<b>722,158</b>	<b>0</b>	32

RESOURCES

FORM  
LB-20

SEWERAGE SYSTEM REVENUE FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	223,103.71	288,649.00	369,216	Available cash on hand* (cash basis), or	469,522	469,522		1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	1,416.89	8,426.41	4,000	Interest	4,000	4,000		4
5				OTHER RESOURCES				5
6	276,230.61	281,802.71	317,121	Sewer User Fees	352,500	352,500		6
7	18,000.00	13,500.00	3,000	Hook Up and Delinquency Turn Off/On Fees	6,000	6,000		7
8	12,000.00	33,000.00	9,000	System Development Charges	9,000	9,000		8
9				Equipment Rental & Material				9
10			775	Sewerage System Reserve Fund				10
11	1,096.50			Miscellaneous/Dividends				11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	531,847.71	625,378.12	703,112	Total resources, except taxes to be levied	841,022	841,022	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	<b>531,847.71</b>	<b>625,378.12</b>	<b>703,112</b>	<b>TOTAL RESOURCES</b>	<b>841,022</b>	<b>841,022</b>	<b>0</b>	<b>32</b>

336,729.12

DETAILED EXPENDITURES

FORM  
LB-31

SEWERAGE SYSTEM REVENUE FUND

CITY OF MAUPIN

1	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			1
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				<b>PERSONAL SERVICES:</b>				
2	107,044.53	111,237.29	158,762	Personnel Salaries & Wages	211,064	211,064		2
3	11,593.91	15,939.68	20,928	Payroll Tax Expenses	32,873	32,873		3
4	53,338.96	53,420.17	60,186	Medical, Dental, Life Ins & Retirement Expenses	92,751	92,751		4
5								5
6	<b>171,977.40</b>	<b>180,597.14</b>	<b>239,876</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>336,688</b>	<b>336,688</b>	<b>0</b>	6
7	2.25	2.15	2.15	Total Full-Time Equivalent (FTE)	2.70	2.70		7
8				<b>MATERIALS AND SERVICES:</b>				8
9	10,204.81	11,839.82	8,000	Materials & Supplies and Tools	10,000	10,000		9
10	6,778.84	12,620.92	30,000	Equipment/Prop Maintenance & Repair	30,000	30,000		10
11	6,327.00	3,218.00	3,500	Solid Waste Permit	3,000	3,000		11
12	10,053.85	10,258.09	11,000	Electricity Expense	11,000	11,000		12
13	444.00	1,891.16	1,500	Office Supplies & Advertising	1,500	1,500		13
14	0.00	160.00	1,000	Employee Travel & Training	2,500	2,500		14
15	2,270.37	2,209.01	2,500	Telephone Expense	2,200	2,200		15
16	4,387.56	4,876.04	5,000	Insurance	6,000	6,000		16
17	2,844.83	2,871.01	3,000	Gas, Oil & Tires	4,000	4,000		17
18	0.00			Testing	3,398	3,398		18
19	1,606.88	1,248.52	2,000	Maint Bldg Expenses - Propane	2,000	2,000		19
20	4,485.00	690.00		WW Treatment Facility Study				20
21	<b>49,403.14</b>	<b>51,882.57</b>	<b>67,500</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>75,598</b>	<b>75,598</b>	<b>0</b>	21
22				<b>CAPITAL OUTLAY:</b>				22
23	569.99	12,188.70		Equipment				23
24			207,400	Sewerage System/Property Improvements	195,400	195,400		24
25				Replacement - Process Control Equipment				25
26		352.69	90,000	SDC System Expansion	144,000	144,000		26
27								27
28	<b>569.99</b>	<b>12,541.39</b>	<b>297,400</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>339,400</b>	<b>339,400</b>	<b>0</b>	28
29	<b>0.00</b>	<b>0.00</b>	<b>0</b>	BONDED DEBT SERVICE (see Form LB-35)	<b>0</b>	<b>0</b>	<b>0</b>	29
30			98,336	Contingency Fund	<b>89,336</b>	<b>89,336</b>		30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	<b>221,950.53</b>	<b>245,021.10</b>	<b>703,112</b>	<b>TOTAL</b>	<b>841,022</b>	<b>841,022</b>	<b>0</b>	32

0

**BONDED DEBT**  
 RESOURCES AND REQUIREMENTS  
 SEWERAGE SYSTEM FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022 - 2023			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>2020-21</u>	First Preceding Year <u>2021-22</u>	This Year <u>2021-22</u>					
				<b>RESOURCES</b>				
				Beginning Fund Balance:				
1	0	0	0	Cash on hand* (cash basis), or	0	0	0	1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4				Earnings from Temporary Invests				4
5				Transferred from Other Funds				5
6								6
7	0	0	0	Total Resources, Except Taxes to be Levied	0	0	0	7
8			0	Taxes necessary to Balance	0	0	0	8
9				Taxes Collected in Year Levied				9
<b>10</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
				Requirements				
				Bond Principle Payments				
				Issue Date I Budget Payment Date				
1				1979 I 9/6/19				1
2				I				2
3				I				3
<b>4</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>Total Principle</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
				Requirements				
				Bond Interest Payments				
				Issue Date I Budget Payment Date				
5				1979 I 9/6/19				5
6				I				6
7				I				7
<b>8</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>Total Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
				Unappropriated Balance for Following Year By				
				Issue Date I Payment Date				
9				I				9
10				I				10
11				I				11
12				I				12
13				Total Unappropriated Ending Fund Balance				13
<b>14</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>



RESOURCES

FORM  
LB-20

STATE STREET TAX FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	25,385.51	43,297.00		Available cash on hand* (cash basis), or	34,000	34,000	0	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	60.98	223.92	200	Interest	200	200		4
5				OTHER RESOURCES				5
6	35,226.80	30,649.09	33,000	Oregon State Highway Tax	34,000	34,000		6
7				Sale of Materials & Services				7
8	750.00			Miscellaneous - sale of equipment/property				8
9								9
10								10
11	50,000.00	50,000.00	52,000	TRANSFER IN from General Fund	50,000.00	50,000.00		11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	111,423.29	124,170.01	85,200	Total resources, except taxes to be levied	118,200	118,200	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	<b>111,423.29</b>	<b>124,170.01</b>	<b>85,200</b>	<b>TOTAL RESOURCES</b>	<b>118,200</b>	<b>118,200</b>	<b>0</b>	<b>32</b>

30,873.01

DETAILED EXPENDITURES

FORM  
LB-31

STATE STREET TAX FUND

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
1				<b>PERSONAL SERVICES:</b>				1
2	35,606.08	37,159.80	33,137	Personnel Salaries & Wages	31,317	31,317		2
3	4,248.18	4,298.18	4,357	Payroll Tax Expenses	4,430	4,430		3
4	13,826.91	13,954.32	11,676	Medical, Dental, Life Ins & Retirement Expenses	11,087	11,087		4
5								5
6	<b>53,681.17</b>	<b>55,412.30</b>	<b>49,170</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>46,834</b>	<b>46,834</b>	<b>0</b>	6
7	0.70	0.70	0.70	<b>Total Full-Time Equivalent (FTE)</b>	0.35	0.35		7
8								8
9				<b>MATERIALS AND SERVICES:</b>				9
10	3,012.34	2,096.47	1,500	Gas, Oil & Tires	2,000	2,000		10
11	4,008.59	2,131.24	3,000	Property/Equip. Maintenance & Repair	2,000	2,000		11
12	170.70		0	Signs & Mapping				12
13	17,187.59	6,840.30	4,030	Materials & Supplies and Tools	6,200	6,200		13
14	13,480.40	15,687.37	15,000	Electricity Expense	15,500	15,500		14
15			10,000	Street Maintenance & Repair	43,666	43,666		15
16	1,465.77	1,638.89	2,500	Insurance & Permits	2,000	2,000		16
17	0.00		0	Pesticide Class/Training/Licenses				17
18	0.00	2,330.20	0	Garbage Hauling				18
19	<b>39,325.39</b>	<b>30,724.47</b>	<b>36,030</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>71,366</b>	<b>71,366</b>	<b>0</b>	19
20								20
21				<b>CAPITAL OUTLAY:</b>				21
22	569.99	8667.6		Equipment Purchase				22
23								23
24	<b>569.99</b>	<b>8,667.60</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
25								25
26								26
27								27
28								28
29								29
30								30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	<b>93,576.55</b>	<b>94,804.37</b>	<b>85,200</b>	<b>TOTAL</b>	<b>118,200</b>	<b>118,200</b>	<b>0</b>	32

29,365.64

RESOURCES

PARKS FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	166,845.25	101,027.00	246,655	Available cash on hand* (cash basis), or	164,900	164,900		1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	669.89	3,197.43	3,000	Interest	3,000	3,000		4
5				OTHER RESOURCES				5
6	312,216.79	230,050.10	270,000	Park User Fees + Lodging Tax	290,000	290,000		6
7	2,000.00	5,500.00	1,500	System Development Charges	1,500	1,500		7
8	4,023.03	2,245.82	246	Miscellaneous/Dividend/Donations	1,000	1,000		8
9								9
10								10
11								11
12			60,000	GRANT: Marine Board / Boat Ramp	67,000	67,000		12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	485,754.96	342,020.35	581,401	Total resources, except taxes to be levied	527,400	527,400	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	485,754.96	342,020.35	581,401	<b>TOTAL RESOURCES</b>	<b>527,400</b>	<b>527,400</b>	<b>0</b>	32

DETAILED EXPENDITURES

FORM  
LB-31

PARKS FUND

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>	This Year <u>2023-24</u>					
1								1
2				<b>PERSONAL SERVICES:</b>				2
3	77,158.34	77,382.77	99,469	Managers & Add'l Personnel	113,374	113,374		3
4	11,175.94	15,625.09	26,545	Public Works/Admin Personnel	39,947	39,947		4
5	10,068.54	12,402.13	17,730	Payroll Tax Expenses	23,569	23,569		5
6	28,572.58	29,884.55	37,215	Medical, Dental, Life Ins & Retirement Expenses	49,734	49,734		6
7								7
8	<b>126,975.40</b>	<b>135,294.54</b>	<b>180,959</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>226,624</b>	<b>226,624</b>	<b>0</b>	8
9	2.35	2.35	2.35	Total Full-Time Equivalent (FTE)	3.13	3.13		9
10				<b>MATERIALS AND SERVICES:</b>				10
11	22,179.36	13,884.11	25,000	Electricity Expense	20,000	20,000		11
12	13,941.24	14,234.26	14,000	Water & Sewer Service Expenses	14,500	14,500		12
13	45,895.10	24,596.79	35,000	Materials & Supplies, plus gas/propane/tools	28,500	28,500		13
14	349.29	5,822.40	5,000	Garbage Hauling	20,000	20,000		14
15	3,805.58	3,631.41	4,000	Insurance & Fidelity Bonds	5,500	5,500		15
16	15,512.53	16,652.82	15,000	Office Expense/Advertising/Legal/Fees/Refunds/ Progams	8,200	8,200		16
17	12,287.13	19,306.55	15,000	Bldgs/Property/Equip Maint/Repair	20,000	20,000		17
18	3,882.62	4,913.85	4,000	Telephone/Internet Expense	4,200	4,200		18
19	98.33	5,974.17	3,000	Mt. Fir Community Park Maintenance Expenses	3,000	3,000		19
20	2,896.32	2,701.18	4,000	Oregon Dept of Revenue Lodging Tax	4,000	4,000		20
21	11,951.11	11,145.92	12,000	City Lodging Tax	12,000	12,000		21
22	0.00	1,108.72	2,000	Employee Travel/Training	1,000	1,000		22
23	<b>132,798.61</b>	<b>123,972.18</b>	<b>138,000</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>140,900</b>	<b>140,900</b>	<b>0</b>	23
24				<b>CAPITAL OUTLAY:</b>				24
25	8,450.00	19,669.73	33,442	Equipment/ Improvements	30,784	30,784		25
26		11,223.45	85,000	Park Improvements-Boat Ramp (grant & match)	66,719	66,719		26
27	27,921.28	1,660.45		Park Improvements-Kaiser Park				27
28			14,000	SDC Improvements	19,000	19,000		28
29	<b>36,371.28</b>	<b>32,553.63</b>	<b>132,442</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>116,503</b>	<b>116,503</b>	<b>0</b>	29
30			130,000	Contingency Fund	43,373	43,373		30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	<b>296,145.29</b>	<b>291,820.35</b>	<b>581,401</b>	<b>TOTAL</b>	<b>527,400</b>	<b>527,400</b>	<b>0</b>	32

**RESOURCES**

**FORM  
LB-20**

FIRE DEPARTMENT FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>	This Year <u>2023-24</u>					
				Beginning Fund Balance:				
1	67,156.04	86,595.00	9,556	Available cash on hand* (cash basis), or	53,644	53,644		1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	184.08	305.30	300	Interest	300	300		4
5				OTHER RESOURCES				5
6	44,879.00	55,000.00	75,000	TRANSFER IN from General Fund	15,000	15,000		6
7	25.00	25.00	25	Fire Protection Contracts	25	25		7
8	792.11	391.51	200	Miscellaneous/Donations/Dividend	500	500		8
9				GRANT				9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	113,036.23	142,316.81	85,081	Total resources, except taxes to be levied	69,469	69,469	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	<b>113,036.23</b>	<b>142,316.81</b>	<b>85,081</b>	<b>TOTAL RESOURCES</b>	<b>69,469</b>	<b>69,469</b>	<b>0</b>	<b>32</b>

DETAILED EXPENDITURES

FORM  
LB-31

FIRE DEPARTMENT FUND

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
1				<b>PERSONAL SERVICES:</b>				1
2	12,382.13	10,434.34	6,929	Office Support & Public Works personnel	5,227	5,227		2
3	2,821.12	2,481.66	2,963	Payroll Tax Expenses	3,007	3,007		3
4	4,746.96	4,550.99	2,278	Medical, Dental, Life Ins & Retirement Expenses	2,053	2,053		4
5								5
6	<b>19,950.21</b>	<b>17,466.99</b>	<b>12,170</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>10,287</b>	<b>10,287</b>	<b>0</b>	6
7	0.21		0.10	<b>Total Full-Time Equivalent (FTE)</b>	0.06	0.06		7
8				<b>MATERIALS AND SERVICES:</b>				8
9	45,639.41	8,128.09	5,000	Materials, Supplies, Tools	1,000	1,000		9
10	1,082.40	1,240.87	1,400	Electricity Expense	2,000	2,000		10
11	3,213.83	3,769.51	3,500	Propane Heating Fuel	4,000	4,000		11
12	904.41	4,699.10	2,000	Bldg/Equipment Operating, Maint/Repair Expense	2,000	2,000		12
13	0.00			Siren Alarm System	3,000	3,000		13
14	462.93	1,891.91	3,000	Gas, Oil & Tires	3,000	3,000		14
15	6,613.78	7,414.57	8,000	Insurance on Property/Auto	9,000	9,000		15
16	145.50	760.60	3,000	Firemen Travel & Training	3,000	3,000		16
17	845.88	845.24	1,000	Internet Service	1,300	1,300		17
18	9,869.02	15,452.00	16,011	PPE & Truck Equipment	20,000	20,000		18
19								19
20								20
21	<b>68,777.16</b>	<b>44,201.89</b>	<b>42,911</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>48,300</b>	<b>48,300</b>	<b>0</b>	21
22								22
23				<b>CAPITAL OUTLAY:</b>				23
24	0.00	17,459.76		Equipment				24
25								25
26	<b>0.00</b>	<b>17,459.76</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
27								27
28								28
29			30,000	Contingency Fund	10,882	10,882		29
30				UNAPPROPRIATED ENDING FUND BALANCE				30
31	<b>88,727.37</b>	<b>79,128.64</b>	<b>85,081</b>	<b>TOTAL</b>	<b>69,469</b>	<b>69,469</b>	<b>0</b>	31

SPECIAL FUND  
RESOURCES AND REQUIREMENTS

NEW LIBRARY FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by	Approved by	Adopted by	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	134,038	115,460	0	Cash on hand* (cash basis), or				1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	416.32	260.91		Interest				4
5	20,000.00			TRANSFER IN from General Fund				5
6	25,000.00			Donations				6
7								7
8								8
9				Sale of Property				9
10								10
11								11
12	179,454.32	115,720.91	0	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
				<b>EXPENDITURE DESCRIPTION REQUIREMENTS</b>				
1								1
2								2
3								3
4								4
5								5
6								6
7	15.00			Supplies & Materials				7
8								8
9	1,000.00			Event Expenses				9
10				Recognition Expenses				10
11	100.00			Art Expense				11
12								12
13								13
14	5,599.83	16,397.22		Furnishings				14
15	50,468			Civic Center Loan Repayment				15
16				UNAPPROPRIATED ENDING FUND BALANCE				16
17	57,183.32	16,397.22	0	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	17

SPECIAL FUND  
RESOURCES AND REQUIREMENTS

STREET IMPROVEMENT FUND

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>	This Year <u>2023-24</u>					
				Beginning Fund Balance:				
1	58,175	133,178.65	208,362	Cash on hand* (cash basis), or	158,000	158,000		1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	3.65	34.99	100	Interest	100	100		4
5				Transferred from other funds				5
6	75,000	75,000	49,805	TRANSFER IN from General Fund	49,805	49,805		6
7			100,000	GRANT: ODOT-SCA (2024 Grant Street paving (4th & 5th)				7
8				GRANT: ODOT-SCA (2025)	250,000	250,000		8
9	133,178.65	208,213.64	358,267	<b>Total Resources, except taxes to be levied</b>	<b>457,905</b>	<b>457,905</b>		9
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	133,178.65	208,213.64	358,267	<b>TOTAL RESOURCES</b>	<b>457,905</b>	<b>457,905</b>	<b>0</b>	12
				<b>EXPENDITURE DESCRIPTION REQUIREMENTS</b>				
1			258,267	Street Improvements	207,905	207,905		1
2								2
3			100,000	GRANT: ODOT SCA	250,000	250,000		3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12	0.00	0.00	358,267	<b>TOTAL REQUIREMENTS</b>	<b>457,905</b>	<b>457,905</b>	<b>0</b>	12



RESOURCES

FORM  
LB-20

SOUTHERN WASCO COUNTY LIBRARY

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				Beginning Fund Balance:				
1	24,074.38	43,297.00	27,784	Available cash on hand* (cash basis), or	12,000	12,000		1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	138.15	531.49	400	Interest	1,200	1,200		4
5				OTHER RESOURCES				5
6	68,859.00	70,925.00	83,000	District Library Budget Distribution	149,885	149,885		6
7	2,243.66	2,012.00	2,500	GRANT: Oregon Ready to Read Program	2,500	2,500		7
8	4,000.00	3,000.00	2,000	GRANT: WC Cultural Trust Coalition	2,000	2,000		8
9	107.56	115.15	125	Wasco Electric Capital Credits	110	110		9
10	321.38	2,499.40		Miscellaneous / Donations	500	500		10
11	4,000.00		10,000	Other GRANTS for Programs / Materials	10,000	10,000		11
12								12
13								13
14								14
15	20,000.00	20,000.00	32,000	TRANSFER IN: General Fund	10,000	10,000		15
16		5,000.00		TRANSFER IN: General Fund: Grant ARPA (youth programs)				16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	123,744.13	147,380.04	157,809	Total resources, except taxes to be levied	188,195	188,195	0	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	123,744.13	147,380.04	157,809	<b>TOTAL RESOURCES</b>	<b>188,195</b>	<b>188,195</b>	<b>0</b>	32

**DETAILED EXPENDITURES**

**FORM  
LB-31**

SOUTHERN WASCO COUNTY LIBRARY

CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION <i>(By Object Classification, Program or Organizational Unit)</i>	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
1				<b>PERSONAL SERVICES:</b>				1
2	43,284.21	51,246.96	61,850	Librarian & Librarian Assistants	81,076	81,076		2
3	32,211.44	36,658.43	38,777	Benefits & Retirement Expence & Payroll taxes	50,300	50,301		3
4			9,872	City Admin Accounting Personnel & Payroll exp	5,327	5,327		4
5								5
6	<b>75,495.65</b>	<b>87,905.39</b>	<b>110,499</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>136,703</b>	<b>136,704</b>	<b>0</b>	6
7	1.20	1.10	1.10	<b>Total Full-Time Equivalent (FTE)</b>	1.54	1.54		7
8				<b>MATERIALS AND SERVICES:</b>				8
9	3,803.64	6,091.80	3,000	Books, Periodicals and Media	4,000	4,000		9
10	2,296.63	1,781.97	4,000	Office Supplies	4,000	4,000		10
11	2,254.15	1,588.41	100	Supplies - Cleaning, Paper Towels, T-paper	100	100		11
12	4,608.62	6,803.44	5,410	Programs and Children Activities & Supplies	7,500	7,500		12
13	3,798.45	4,394.71	3,800	Insurance	4,000	4,000		13
14	4,429.36	5,260.42	5,000	Electric Service	5,000	5,000		14
15				Dues / Subscriptions	1,100	1,100		15
16		2,546.85		Phone & Internet	1,300	1,300		16
17	515.99	1,317.19	1,000	Office equipment & Repairs/Maint	1,500	1,500		17
18	624.81	3,436.45	4,500	Employee Travel & Training	4,000	4,000		18
19	706.01	350.95	1,000	Repairs & Maintenance/Prop/Equip	1,000	1,000		19
20	816.22	4,836.34	5,000	Cleaning Service	3,492	3,492		20
21	2,819.50	1,878.90	2,500	GRANT Program: State Ready to Read	2,500	2,500		21
22	6,730.40	3,000.00	2,000	GRANT Program: WC Cultural Trust	2,000	2,000		22
23	3,147.35	25.00	10,000	Other GRANT Programs / Materials	10,000	10,000		23
24		2,259.86		GRANT Program: ARPA Fed (youth programs)				24
25								25
26	<b>36,551.13</b>	<b>45,572.29</b>	<b>47,310</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>51,492</b>	<b>51,492</b>	<b>0</b>	26
27				<b>CAPITAL OUTLAY:</b>				27
28								28
29	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	29
30								30
31								31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	<b>112,046.78</b>	<b>133,477.68</b>	<b>157,809</b>	<b>TOTAL</b>	<b>188,195</b>	<b>188,196</b>	<b>0</b>	33

SPECIAL FUND  
RESOURCES AND REQUIREMENTS

MAUPIN BROADBAND PROJECT

CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025			
	Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>	This Year <u>2023-24</u>					
				Beginning Fund Balance:				
1	4,522	906	2,122	Cash on hand* (cash basis), or				1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4			40	Interest				4
5				Transferred from other funds				5
6								6
7				GRANT: Regional Solutions Grant				7
8								8
9								9
10								10
11	4,794.16			LSN Franchise Fee				11
12	<b>9,316.16</b>	<b>906.00</b>	<b>2,162</b>	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
				<b>EXPENDITURE DESCRIPTION REQUIREMENTS</b>				
1				Contracted Services - Admin/Legal/Engineer/Construction				1
2			2,162	Other Expenses				2
3								3
4	6,288.16			Maintenance and Operational (Payment to Wasco Co/Q-life)				4
5				<i>Paid out of General Fund</i>				5
6								6
7								7
8								8
9								9
10								10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12	<b>6,288.16</b>	<b>0.00</b>	<b>2,162</b>	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>