CITY OF MAUPIN
INC. 1922

BUDGET MESSAGE
FY 2025-2026

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

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

FISCAL YEAR 2025-2026 PROPOSED BUDGET

MAYOR
Carol Beatty

CITY COUNCIL
Tom Troutman,
Council President
Mike Foreaker
Matthias Kesler
Madeline Rhoades
Mark Roper
Shelby Dumire

BUDGET COMMITEE
Randy Bechtol
Kathy Richey
Don Jacklin
Ken Reinking
Lindsay Roper
Chris Belozer
Michael Whitaker

CITY STAFF
Nick Smith, City Manager
Christine Wolfe, City Recorder / Budget Officer, Parks Supervisor
Doni Van Dolah, Utility Billing Clerk / Administrative Assistant
Michael Beechler, Wastewater Treatment Plant Operator
Gary Burnett, Public Works Supervisor
George Beebe, Public Works
Kirk Shields, Public Works
John Odegard, Parks Manager
Ginny Udey, Parks Assistant
Valerie Stephenson, Library Director
Katie Sowell, 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 2025-2026 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 $3,928,774. This budget includes revenues of $727,577 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 2024-2025 was $71,372,121. It is estimated that the 2025-2026 assessed value will be $73,513,285. Based on the estimated value and permanent tax rate, the estimated tax revenue that would be generated is $382,362 or approximately a $7,125 increase from the previous fiscal year. The estimated tax revenue, 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 $359,420, and there will be a Measure 5 compression loss of $4,736, which will result in a balance to be received of $354,684.

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 448. 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
percent allocation							
City Manager	45	10	35		5	2	3
City Recorder	45	15	15		20	2	3
Utility Billing Clerk	50	25	25				
Community Liaison	100						
City Part time	30						
Public Worker #1	5	35	40	10	10		
Public Worker #2	5	35	35	15	10		
Public Worker #3		55	30	10	5		
WWT Plant Operator			100				
Park Manager Team					100		
Park Part time					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
- 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 25-26 General Fund budget ($1,199,791) consist of:

Beginning Fund Balance	$397,000	33% of total fund
Property Taxes estimated	$354,684	30% of total fund
Franchise Fees	$126,754	10% of total fund
Transient Lodging Tax	$ 95,000	8% of total fund
Other revenues	$ 86,776	7% of total fund
Grants	$139,577	12% 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

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 $41,000 with a projected year-end balance of $44,000. 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 $120,000 with a projected year-end balance of $129,000. 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-seventh 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 25-26, with a funding allotment of $158,878 This enhances funding will continue to support core library services and programs, ensuring continued access to educational resources and community enrichment for South Wasco residents.

RESOURCES

FORM
LB-20

GENERAL FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	274,217.00	*364,347.00*	495,382	Available cash on hand* (cash basis), or	***397,000***	***397,000***	***397,000***	1
2				Net working capital* (accrual basis)				2
3	19,130.44	12,546.94	22,500	Previously levied taxes estimated to be received	22,900	22,900	22,900	3
4	16,270.19	23,960.70	3,000	Interest	10,000	10,000	10,000	4
5				OTHER RESOURCES				5
6	413.00	641.06	500	Licenses: Music.Mach.,Liquor	3,000	3,000	3,000	6
7	16,653.82	12,671.24	2,000	Building & Misc. Permits & Fees	2,000	2,000	2,000	7
8	288.03	251.33	300	Oregon State Cigarette Apprt	253	253	253	8
9	7,764.06	10,547.47	8,835	OLCC Apportionment	6,805	6,805	6,805	9
10	2,190.72	1,369.69	1,500	Wasco Electric collections	1,500	1,500	1,500	10
11	22,260.97	15,562.73	450	Miscellaneous (HNA/Civic Rental/Dividend/misc/Donations)	4,000	4,000	4,000	11
12	4,278.72	0.00	5,000	Wasco Elec. Capital Credits				12
13	26,375.06	28,661.31	29,000	Electric Utility Franchise	29,000	29,000	29,000	13
14	1,214.15	1,168.73	1,200	CenturyLink Franchise (Telephone)	1,200	1,200	1,200	14
15	370.00	80.00	0	American Legion Hall Rental	0	0	0	15
16	82,417.16	78,757.00	90,000	Transient Lodging Tax	95,000	95,000	95,000	16
17	5,125.91	7,255.67	10,486	Recycle Cost Recovery Fee ($1.00 increase)	12,618	12,618	12,618	17
18	6,786.49	7,757.59	6,200	State Revenue Sharing Fund	6,500	6,500	6,500	18
19	5,825.42	0.00	1,200	LSNetwork Lease/Rent	1,200	1,200	1,200	19
20	84,287.35		92,736	Fiber Optic Franchise	95,054	95,054	95,054	20
21	1,300.00	1,100.00	1,200	Blue Mt Networks / GorgeNet Lease	1,000	1,000	1,000	21
22		1,511.25	3,000	LSNetwork Franchise	1,500	1,500	1,500	22
23		95,000.00		GRANT: Oregon State Fire Marshal P2 & P3$95,000	64,577	64,577	64,577	23
24		0.00		GRANT: Transportation Growth Management				24
25		2,000.00	2,000	GRANT: DLCD Maintenance				25
26	3,088.00			GRANT: Brownsfield Cleanup				26
27	45,000.00	30,000.00		GRANT: Business Oregon - ROI				27
28	48,976.35			GRANT: FEDERAL Relief Fund				28
29			75,000	GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000	75,000	29
30				GRANT: SCA				30
31	108,046.86	23,000.00		GRANT: Main Street				31
32	166,666.00			GRANT: House 5202 General Fund Grant				32
33	5,916.00			GRANT: Tri-County HHW 2022 Grant				33
34		35,000.00	20,000	SWCLF: Loan Repayment Donation	15,000	15,000	15,000	34
35								35
36	954,861.70	753,189.71	871,489	Total resources, except taxes to be levied	845,107	845,107	845,107	36
37			347,986	Taxes estimated to be received	354,684	354,684	354,684	37
38	331,359.11	354,027.65		Taxes collected in year levied				38
39	**1,286,220.81**	**1,107,217.36**	**1,219,475**	**TOTAL RESOURCES**	**1,199,791**	**1,199,791**	**1,199,791**	39

FORM
LB-31

DETAILED EXPENDITURES

GENERAL FUND — CITY OF MAUPIN

	Historical Data: Actual Second Preceding Year 2022-23	Historical Data: Actual First Preceding Year 2023-24	Historical Data: Adopted Budget This Year 2024-25	EXPENDITURE DESCRIPTION (By Object Classification, Program or Organizational Unit)	Budget for Next Year 2025 - 2026: Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	151,632.96	144,799.03	145,497	Personnel Salaries & Wages	172,078	172,078	172,078	2
3	15,741.43	15,539.57	23,190	Payroll Tax Expenses	27,751	27,751	27,751	3
4	57,503.17	57,790.90	54,417	Medical, Dental, Life Ins & Retirement Expenses	71,523	71,523	71,523	4
5								5
6	**224,877.56**	**218,129.50**	**223,104**	**TOTAL PERSONAL SERVICES**	**271,352**	**271,352**	**271,352**	6
7	2.90	2.90	2.20	**Total Full-Time Equivalent (FTE)**	2.80	2.80	2.80	7
8				**MATERIALS AND SERVICES:**				8
9	87,455.78	72,328.01	80,000	Tourism Fund (Chamber)	87,400	87,400	87,400	9
10	34,025.65	38,068.55	25,000	Legal Services	50,000	50,000	50,000	10
11	0.00	4,875.00	22,370	Audit Services	30,000	30,000	30,000	11
12	5,070.11	5,211.55	4,000	Dues, Fees, Refunds, Bank Fees	7,000	7,000	7,000	12
13	20,282.95	21,930.25	30,000	Insurance & Fidelity Bonds	25,000	25,000	25,000	13
14	18,621.56	19,697.96	15,000	Supplies/Office Exp/Advertising/Election/Budget	20,000	20,000	20,000	14
15	2,792.06	1,159.52	1,500	Mayor & Council Travel Fund	1,500	1,500	1,500	15
16	3,506.89	2,910.43	5,000	Electricity Expense	3,500	3,500	3,500	16
17	4,103.16	6,920.05	4,000	Telephone/Internet/Security Expense	5,000	5,000	5,000	17
18	14,776.85	11,254.94	5,000	City Bldgs & Property Maintenance/Repair	1,000	1,000	1,000	18
19	578.90	-	4,000	Office Equip & Repairs, plus Tools & Safety	4,000	4,000	4,000	19
20	12,707.00	8,616.15	8,000	Employee Travel & Training	10,000	10,000	10,000	20
21	19,349.24	37,359.14	20,000	DLCD Planning	20,000	20,000	20,000	21
22	19,919.04	8,692.57	143,646	Community & Economic Development (Fiber Optic $-49805)+unspent	182,778	182,778	182,778	22
23	5,000.00	-	5,000	Business Facilitator FY24 pd in FY25	5,000	5,000	5,000	23
24	10,659.06	23,474.03	10,000	IT Services / Supplies / Software	10,000	10,000	10,000	24
25	356.05	226.04	3,000	Code Enforcement / Nuisance Abatement	3,000	3,000	3,000	25
26	8,674.05	12,845.69	10,000	Maupin Recycle Depot Expenses	15,000	15,000	15,000	26
27	6,034.12	8,212.71	2,000	**American Legion Hall utilities & maintenance**	0	0	0	27
28	2,287.95	1,190.00	3,000	Ordinance Codification	3,000	3,000	3,000	28
29		60,503.65	110,530	GRANT: House 5202 General Fund Grant				29
30	10,000.00	-	46,445	FEDERAL Relief Fund				30
31		10,961.65	80,000	GRANT Oregon State Fire Marshal P2 & P3 $95,000	64,600	64,600	64,600	31
32			75,000	GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000	75,000	32
33	**286,200.42**	**356,437.89**	**712,491**	**TOTAL MATERIALS & SERVICES**	**622,778**	**622,778**	**622,778**	33
34				UNAPPROPRIATED ENDING FUND BALANCE				34
35				**TOTAL**		**continued........**		35

DETAILED EXPENDITURES

FORM
LB-31

GENERAL FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	EXPENDITURE DESCRIPTION *(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**CAPITAL OUTLAY:**				1
2	7,972.00	19,179.71		City Building/Property Improvements/Furnishings				2
3				GRANT: Brownsfield Cleanup				3
4				Recycle Depot				4
5								5
6	**7,972.00**	**19,179.71**	**0**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	6
7								7
8				**PAYMENTS TO OTHER AGENCIES & GRANTEES:**				8
9	4,825.42	6,754.22	3,000	Wasco County LSNetwork Franchise /Blue Mt -PD to QLIFE	1,500	1,500	1,500	9
10	1,000.00	1,000.00	1,000	Wasco County Emergency Services	1,000	1,000	1,000	10
11	3,000.00	3,000.00	4,000	Charitable Organizations	4,000	4,000	4,000	11
12	1,000.00	0.00	1,000	South Wasco County Ambulance Services FY24 pd in FY25	1,000	1,000	1,000	12
13		23.95		City Grants: Main Street Improvements (HB 5202 GRANT)				13
14		0.00		GRANT: Transportation Growth Management				14
15	213,192.71	30,000.00		GRANT: Business Oregon - ROI				15
16	11,942.40	85,953.14		GRANT: Main Street				16
17	**234,960.53**	**126,731.31**	**9,000**	**TOTAL PAYMENTS TO OTHER AGENCIES**	**7,500**	**7,500**	**7,500**	17
18								18
19				**TRANSFERS TO OTHER FUNDS:**				19
20	20,000.00			SWC Library (new Library) Loan Payment				20
21		32,000.00	10,000	SWC Library Operating Expenses				21
22	55,000.00	45,000.00	15,000	Fire Department Fund	15,000	25,000	25,000	22
23	75,000.00	49,805.00	49,805	Street Improvement Fund	49,805	49,805	49,805	23
24	50,000.00	52,000.00	50,000	State Street Tax Fund	50,000	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	**205,000.00**	**178,805.00**	**124,805**	**TOTAL TRANSFERS OUT**	**114,805**	**124,805**	**124,805**	28
29								29
30				**DEBT**				30
31								31
32				Government Capital / KS Statebank / Street Sweeper	9,396	9,396	9,396	32
33	50,468.50	43,106.23	**50,469**	Government Capital / Southside Bank / Library	50,469	50,469	50,469	33
34	33,645.66	41,007.93	**33,646**	Government Capital / Southside Bank / City Hall	33,646	33,646	33,646	34
35	84,114.16	**84,114.16**	**84,115**	**TOTAL DEBT**	**93,511**	**93,511**	**93,511**	35
36		25,960.00	65,960	Contingency Fund - SWCLF Loan Repayment	65,000	65,000	65,000	36
37				UNAPPROPRIATED ENDING FUND BALANCE	24,845	14,845	14,845	37
38	**1,043,124.67**	**1,009,357.57**	**1,219,475**	**TOTAL**	**1,199,791**	**1,199,791**	**1,199,791**	38
	243,096.14	97,860						

FORM
LB-20

RESOURCES

WATER FUND

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	476,271.00		416,658	Available cash on hand* (cash basis), or	*288,727*	*288,727*	*288,727*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	8,870.30	14,695.67	4,000	Interest	12,000	12,000	12,000	4
5				OTHER RESOURCES				5
6	232,577.45	244,201.77	294,500	Water User Fees	290,000	290,000	290,000	6
7	13,725.06	13,500.00	1,500	Hook Up and Delinquency Turn Off/On Fees	6,000	6,000	6,000	7
8	11,000.00	19,000.00	5,000	System Development Charges	3,000	3,000	3,000	8
9	541.67	8,469.10		Equipment Rental & Materials				9
10	354.50	2,214.96	500	Miscellaneous/fees/Dividends/Capital credits	1,900	1,900	1,900	10
11								11
12		20,000.00		Grant: Water System Master Plan				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	**743,339.98**	**322,081.50**	722,158	Total resources, except taxes to be levied	601,627	601,627	601,627	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**743,339.98**	**322,081.50**	**722,158**	**TOTAL RESOURCES**	**601,627**	**601,627**	**601,627**	32

FORM
LB-31

DETAILED EXPENDITURES

WATER FUND

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget	**EXPENDITURE DESCRIPTION**				
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	95,846.22	107,869.35	130,381	Personnel Salaries & Wages	141,952	141,952	141,952	2
3	5,477.14	11,286.93	18,953	Payroll Tax Expenses	20,856	20,856	20,856	3
4	49,294.23	47,650.97	49,386	Medical, Dental, Life Ins & Retirement Expenses	58,812	58,812	58,812	4
5								5
6	**150,617.59**	**166,807.25**	**198,720**	**TOTAL PERSONAL SERVICES**	**221,620**	**221,620**	**221,620**	6
7	1.90	1.75	1.65	**Total Full-Time Equivalent (FTE)**	1.75	1.75	1.75	7
8				**MATERIALS AND SERVICES:**				8
9	11,271.46	14,339.94	17,000	Material and Supplies and Tools	15,000	15,000	15,000	9
10	11,641.33	23,818.25	20,000	Equipment/Property Maintenance & Repair	20,000	20,000	20,000	10
11	2,871.00	5,092.27	5,000	Gas, Oil & Tires	5,000	5,000	5,000	11
12	4,371.34	3,584.47	3,000	Office Supplies/Legal Expenses/Permits/Dues	3,000	3,000	3,000	12
13	19,904.93	20,509.85	22,000	Electricity Expense	22,000	22,000	22,000	13
14	3,846.82	3,819.41	3,500	Telephone/Internet/Security Expense	4,000	4,000	4,000	14
15	300.00	1,978.37	2,000	Water Testing	2,000	2,000	2,000	15
16	5,575.94	6,552.58	7,000	Insurance	8,200	8,200	8,200	16
17	25.00	374.56	4,000	Employee Travel & Training	3,000	3,000	3,000	17
18	1,352.82	1,762.67	2,500	Maint Bldg Expenses - Propane Heating	1,800	1,800	1,800	18
19	4,625.00	2,690.45		Water System Master Plan				19
20								20
21	**65,785.64**	**84,522.82**	**86,000**	**TOTAL MATERIALS AND SERVICES**	**84,000**	**84,000**	**84,000**	21
22				**CAPITAL OUTLAY:**				22
23	12,188.70	9,611.73	30,000	Equipment	20,604	20,604	20,604	23
24		33,503.67	305,445	Water System/Property Improvements	182,707	182,707	182,707	24
25	18,672.46	-	25,000	Hydrant Replacements	25,000	25,000	25,000	25
26		-	18,000	Water meters	16,300	16,300	16,300	26
27	18,236.03	-	49,000	SDC System Expansion	42,000	42,000	42,000	27
28	**49,097.19**	**43,115.40**	**427,445**	**TOTAL CAPITAL OUTLAY**	**286,611**	**286,611**	**286,611**	28
29				**DEBT:**Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	29
30				Contingency Fund				30
31			9,993	UNAPPROPRIATED ENDING FUND BALANCE				31
32	**265,500.42**	**294,445.47**	**722,158**	**TOTAL**	**601,627**	**601,627**	**601,627**	32

RESOURCES

FORM
LB-20

SEWERAGE SYSTEM REVENUE FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	288,649.00	369,216.00	469,522	Available cash on hand* (cash basis), or	300,758	300,758	300,758	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	8,426.41	14,873.33	4,000	Interest	14,000	14,000	14,000	4
5				OTHER RESOURCES				5
6	281,802.71	288,046.73	352,500	Sewer User Fees	360,000	360,000	360,000	6
7	13,500.00	12,000.00	6,000	Hook Up and Delinquency Turn Off/On Fees	6,000	6,000	6,000	7
8	33,000.00	57,000.00	9,000	System Development Charges	9,000	9,000	9,000	8
9		8,166.60		Equipment Rental & Material				9
10		793.00		Sewerage System Reserve Fund				10
11		881.35		Miscellaneous/Dividends/Capital credits				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	625,378.12	750,977.01	841,022	Total resources, except taxes to be levied	689,758	689,758	689,758	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**625,378.12**	**750,977.01**	**841,022**	**TOTAL RESOURCES**	**689,758**	**689,758**	**689,758**	32

DETAILED EXPENDITURES

FORM
LB-31

SEWERAGE SYSTEM REVENUE FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget	EXPENDITURE DESCRIPTION				
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	111,237.29	124,126.27	211,064	Personnel Salaries & Wages	207,409	207,409	207,409	2
3	15,939.68	13,031.92	32,873	Payroll Tax Expenses	32,254	32,254	32,254	3
4	53,420.17	58,149.07	92,751	Medical, Dental, Life Ins & Retirement Expenses	105,526	105,526	105,526	4
5								5
6	**180,597.14**	**195,307.26**	**336,688**	**TOTAL PERSONAL SERVICES**	**345,189**	**345,189**	**345,189**	6
7	2.15	2.15	2.70	**Total Full-Time Equivalent (FTE)**	2.80	2.80	2.80	7
8				**MATERIALS AND SERVICES:**				8
9	11,839.82	12,101.54	10,000	Materials & Supplies and Tools	10,000	10,000	10,000	9
10	12,620.92	11,380.84	30,000	Equipment/Prop Maintenance & Repair	15,000	15,000	15,000	10
11	3,218.00	3,546.00	3,000	Solid Waste Permit	3,500	3,500	3,500	11
12	10,258.09	9,782.64	11,000	Electricity Expense	10,000	10,000	10,000	12
13	1,891.16	4,149.82	1,500	Office Supplies & Advertising	2,000	2,000	2,000	13
14	160.00	2,325.06	2,500	Employee Travel & Training	5,000	5,000	5,000	14
15	2,209.01	2,852.69	2,200	Telephone/Internet/Security Expense	1,500	1,500	1,500	15
16	4,876.04	5,580.65	6,000	Insurance	8,000	8,000	8,000	16
17	2,871.01	4,680.76	4,000	Gas, Oil & Tires	4,000	4,000	4,000	17
18		2,423.00	3,398	Testing	4,000	4,000	4,000	18
19	1,248.52	2,218.83	2,000	Maint Bldg Expenses - Propane	2,000	2,000	2,000	19
20	690.00			WW Treatment Facility Study				20
21	**51,882.57**	**61,041.83**	**75,598**	**TOTAL MATERIALS AND SERVICES**	**65,000**	**65,000**	**65,000**	21
22				**CAPITAL OUTLAY:**				22
23	12,188.70	9,611.73		Equipment				23
24		8,178.76	195,400	Sewerage System/Property Improvements	96,173	96,173	96,173	24
25				Replacement - Process Control Equipment				25
26	352.69	-	144,000	SDC System Expansion	174,000	174,000	174,000	26
27								27
28	**12,541.39**	**8,178.76**	**339,400**	**TOTAL CAPITAL OUTLAY**	**270,173**	**270,173**	**270,173**	28
29	**0.00**	**-**	**0**	**DEBT:**Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	29
30				Contingency Fund				30
31			89,336	UNAPPROPRIATED ENDING FUND BALANCE				31
32	**245,021.10**	**264,527.85**	**841,022**	**TOTAL**	**689,758**	**689,758**	**689,758**	32

RESOURCES

FORM
LB-20

STATE STREET TAX FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	43,297.00	29,366.00	34,000	Available cash on hand* (cash basis), or	**24,061**	**24,061**	**24,061**	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	223.92	1,138.94	200	Interest	1,000	1,000	1,000	4
5				OTHER RESOURCES				5
6	30,649.09	34,202.76	34,000	Oregon State Highway Tax	35,319	35,319	35,319	6
7		1,814.80		Sale of Materials & Services				7
8				Miscellaneous - sale of equipment/property				8
9		1,209.36		Miscellaneous/Dividends/Capital credits				9
10								10
11	50,000.00	52,000.00	50,000.00	TRANSFER IN from General Fund	50,000.00	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	124,170.01	119,731.86	118,200	Total resources, except taxes to be levied	110,380	110,380	110,380	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**124,170.01**	**119,731.86**	**118,200**	**TOTAL RESOURCES**	**110,380**	**110,380**	**110,380**	32

DETAILED EXPENDITURES

FORM
LB-31

STATE STREET TAX FUND | CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget	EXPENDITURE DESCRIPTION				
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	37,159.80	30,113.61	31,317	Personnel Salaries & Wages	30,223	30,223	30,223	2
3	4,298.18	3,176.77	4,430	Payroll Tax Expenses	4,462	4,462	4,462	3
4	13,954.32	13,820.51	11,087	Medical, Dental, Life Ins & Retirement Expenses	12,630	12,630	12,630	4
5								5
6	**55,412.30**	**47,110.89**	**46,834**	**TOTAL PERSONAL SERVICES**	**47,315**	**47,315**	**47,315**	6
7	0.70	0.70	0.35	**Total Full-Time Equivalent (FTE)**	0.35	0.35	0.35	7
8								8
9				**MATERIALS AND SERVICES:**				9
10	2,096.47	1,840.79	2,000	Gas, Oil & Tires	1,000	1,000	1,000	10
11	2,131.24	2,448.15	2,000	Property/Equip. Maintenance & Repair	3,000	3,000	3,000	11
12		-		Signs & Mapping				12
13	6,840.30	7,239.09	6,200	Materials & Supplies and Tools	5,000	5,000	5,000	13
14	15,687.37	14,536.50	15,500	Electricity Expense	15,000	15,000	15,000	14
15		7,342.95	43,666	Street Maintenance & Repair	10,196	10,196	10,196	15
16	1,638.89	1,098.24	2,000	Insurance & Permits	1,300	1,300	1,300	16
17		-		Pesticide Class/Training/Licenses				17
18	2,330.20	-		Garbage Hauling				18
19	**30,724.47**	**34,505.72**	**71,366**	**TOTAL MATERIALS AND SERVICES**	**35,496**	**35,496**	**35,496**	19
20								20
21				**CAPITAL OUTLAY:**				21
22	8667.6			Equipment Purchase	27,569	27,569	27,569	22
23								23
24	**8,667.60**	**-**	**0**	**TOTAL CAPITAL OUTLAY**	**27,569**	**27,569**	**27,569**	24
25								25
26								26
27								27
28								28
29								29
30								30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	**94,804.37**	**81,616.61**	**118,200**	**TOTAL**	**110,380**	**110,380**	**110,380**	32

RESOURCES

FORM
LB-20

PARKS FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	101,027.00	246,655.00	164,900	Available cash on hand* (cash basis), or	**108,273**	**108,273**	**108,273**	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	3,197.43	1,909.66	3,000	Interest	3,000	3,000	3,000	4
5				OTHER RESOURCES				5
6	230,050.10	234,830.82	290,000	Park User Fees + Lodging Tax	300,000	300,000	300,000	6
7	5,500.00	5,500.00	1,500	System Development Charges	1,500	1,500	1,500	7
8	2,245.82	849.02	1,000	Miscellaneous/Dividend/Donations/Capital credits	1,000	1,000	1,000	8
9								9
10								10
11								11
12			67,000	GRANT: Marine Board / Boat Ramp	328,000	328,000	328,000	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	342,020.35	489,744.50	527,400	Total resources, except taxes to be levied	741,773	741,773	741,773	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**342,020.35**	**489,744.50**	**527,400**	**TOTAL RESOURCES**	**741,773**	**741,773**	**741,773**	32
		489,744.50						

DETAILED EXPENDITURES

FORM
LB-31

PARKS FUND — CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1								1
2				**PERSONAL SERVICES:**				2
3	77,382.77	87,906.67	113,374	Managers & Add'l Personnel	120,028	120,028	120,028	3
4	15,625.09	29,714.40	39,947	Public Works/Admin Personnel	42,642	42,642	42,642	4
5	12,402.13	12,249.54	23,569	Payroll Tax Expenses	24,978	24,978	24,978	5
6	29,884.55	31,757.74	49,734	Medical, Dental, Life Ins & Retirement Expenses	66,716	66,716	66,716	6
7								7
8	**135,294.54**	**161,628.35**	**226,624**	**TOTAL PERSONAL SERVICES**	**254,364**	**254,364**	**254,364**	8
9	2.35	2.35	3.13	**Total Full-Time Equivalent (FTE)**	3.13	3.13	3.13	9
10				**MATERIALS AND SERVICES:**				10
11	13,884.11	12,373.11	20,000	Electricity Expense	15,000	15,000	15,000	11
12	14,234.26	14,959.35	14,500	Water & Sewer Service Expenses	12,000	12,000	12,000	12
13	24,596.79	36,262.16	28,500	Materials & Supplies, plus gas/propane/tools	25,000	25,000	25,000	13
14	5,822.40	20,898.51	20,000	Garbage Hauling	20,000	20,000	20,000	14
15	3,631.41	5,312.77	5,500	Insurance & Fidelity Bonds	8,000	8,000	8,000	15
16	16,652.82	20,832.62	8,200	Office Expense/Advertising/Legal/Fees/Refunds/ Progams	10,000	10,000	10,000	16
17	19,306.55	19,081.95	20,000	Bldgs/Property/Equip Maint/Repair	10,000	10,000	10,000	17
18	4,913.85	5,611.21	4,200	Telephone/Internet/Security Expense	6,000	6,000	6,000	18
19	5,974.17	1,355.00	3,000	Mt. Fir Community Park Maintenance Expenses	3,000	3,000	3,000	19
20	2,701.18	2,684.07	4,000	Oregon Dept of Revenue Lodging Tax	3,000	3,000	3,000	20
21	11,145.92	11,075.41	12,000	City Lodging Tax	10,000	10,000	10,000	21
22	1,108.72	209.24	1,000	Employee Travel/Training	1,000	1,000	1,000	22
23	**123,972.18**	**150,655.40**	**140,900**	**TOTAL MATERIALS AND SERVICES**	**123,000**	**123,000**	**123,000**	23
24				**CAPITAL OUTLAY:**				24
25	19,669.73	0.00	30,784	Equipment/ Improvements	6,513	6,513	6,513	25
26	11,223.45	22,503.38	66,719	Park Improvements-Boat Ramp (grant & match)	**328,000**	**328,000**	**328,000**	26
27	1,660.45			Park Improvements-Kaiser Park				27
28		14,000.00	19,000	SDC Improvements	20,500	20,500	20,500	28
29	**32,553.63**	**36,503.38**	**116,503**	**TOTAL CAPITAL OUTLAY**	**355,013**	**355,013**	**355,013**	29
30		130,000.00		Contingency Fund				30
31				**DEBT:**Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	31
32			43,373	UNAPPROPRIATED ENDING FUND BALANCE				32
33	**291,820.35**	**478,787.13**	**527,400**	**TOTAL**	**741,773**	**741,773**	**741,773**	**33**

RESOURCES

FORM
LB-20

FIRE DEPARTMENT FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	86,595.00	*9,556.00*	53,644	Available cash on hand* (cash basis), or	**36,091**	**36,091**	**36,091**	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	305.30	175.41	300	Interest	200	200	200	4
5				OTHER RESOURCES				5
6	55,000.00	45,000.00	15,000	TRANSFER IN from General Fund	15,000	25,000	25,000	6
7	25.00	50.00	25	Fire Protection Contracts	50	50	50	7
8	391.51	562.61	500	Miscellaneous/Donations/Dividend	600	600	600	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	142,316.81	55,344.02	69,469	Total resources, except taxes to be levied	51,941	61,941	61,941	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**142,316.81**	**55,344.02**	**69,469**	**TOTAL RESOURCES**	**51,941**	**61,941**	**61,941**	32

FORM
LB-31

DETAILED EXPENDITURES

FIRE DEPARTMENT FUND

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget	**EXPENDITURE DESCRIPTION**				
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	10,434.34	5,368.42	5,227	Office Support & Public Works personnel	5,533	5,533	5,533	2
3	2,481.66	573.00	3,007	Payroll Tax Expenses	3,048	3,048	3,048	3
4	4,550.99	2,533.19	2,053	Medical, Dental, Life Ins & Retirement Expenses	2,407	2,407	2,407	4
5								5
6	**17,466.99**	**8,474.61**	**10,287**	**TOTAL PERSONAL SERVICES**	**10,988**	**10,988**	**10,988**	6
7		0.10	0.06	**Total Full-Time Equivalent (FTE)**	0.06	0.06	0.06	7
8				**MATERIALS AND SERVICES:**				8
9	8,128.09	1,633.27	1,000	Materials, Supplies, Tools	1,000	1,000	1,000	9
10	1,240.87	1,360.42	2,000	Electricity Expense	1,500	1,500	1,500	10
11	3,769.51	3,599.88	4,000	Propane Heating Fuel	3,000	3,000	3,000	11
12	4,699.10	545.00	2,000	Bldg/Equipment Operating, Maint/Repair Expense	2,000	2,000	2,000	12
13			3,000	Siren Alarm System				13
14	1,891.91	868.02	3,000	Gas, Oil & Tires	2,000	2,000	2,000	14
15	7,414.57	8,531.87	9,000	Insurance on Property/Auto	9,000	9,000	9,000	15
16	760.60	0.00	3,000	Firemen Travel & Training	1,000	1,000	1,000	16
17	845.24	1,481.33	1,300	Telephone/Internet/Security Expense	1,300	1,300	1,300	17
18	15,452.00	0.00	20,000	PPE & Truck Equipment	20,153	30,153	30,153	18
19		0.00		Expenses				19
20								20
21	**44,201.89**	**18,019.79**	**48,300**	**TOTAL MATERIALS AND SERVICES**	**40,953**	**50,953**	**50,953**	21
22								22
23				**CAPITAL OUTLAY:**				23
24	17,459.76			Equipment				24
25								25
26	**17,459.76**	**0.00**	**0**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	26
27								27
28								28
29				Contingency Fund				29
30			10,882	UNAPPROPRIATED ENDING FUND BALANCE				30
31	**79,128.64**	**26,494.40**	**69,469**	**TOTAL**	**51,941**	**61,941**	**61,941**	31
		28,849.62						

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

NEW LIBRARY FUND

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	115,460	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	260.91			Interest				4
5				TRANSFER IN from General Fund				5
6				Donations				6
7								7
8								8
9				Sale of Property				9
10								10
11								11
12	**115,720.91**	**0**	**0**	**TOTAL RESOURCES**	**0**	**0**	**0**	**12**
				EXPENDITURE DESCRIPTION REQUIREMENTS				
1								1
2								2
3								3
4								4
5								5
6								6
7				Supplies & Materials				7
8								8
9				Event Expenses				9
10				Recognition Expenses				10
11				Art Expense				11
12								12
13								13
14	16,397.22			Furnishings				14
15				Civic Center Loan Repayment				15
16				UNAPPROPRIATED ENDING FUND BALANCE				16
17	**16,397.22**	**0**	**0**	**TOTAL REQUIREMENTS**	**0**	**0**	**0**	**17**

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

STREET IMPROVEMENT FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	133,178.65	208,362	158,000	Cash on hand* (cash basis), or	**36,091**	**36,091**	**36,091**	1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	34.99	61	100	Interest	100	100	100	4
5				Transferred from other funds				5
6	75,000	49,805	49,805	TRANSFER IN from General Fund	49,805	49,805	49,805	6
7		100,000		GRANT: ODOT-SCA (2024 Grant Street paving (4th & 5th)				7
8			250,000	GRANT: ODOT-SCA (2026)	250,000	250,000	250,000	8
9	**208,213.64**	**358,228**	**457,905**	**Total Resources, except taxes to be levied**	**335,996**	**335,996**	**335,996**	9
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	**208,213.64**	**358,228**	**457,905**	**TOTAL RESOURCES**	**335,996**	**335,996**	**335,996**	**12**
				EXPENDITURE DESCRIPTION REQUIREMENTS				
1		19,042	207,905	Street Improvements	85,996	85,996	85,996	1
2								2
3		100,000	250,000	GRANT: ODOT SCA	250,000	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**	**119,042**	**457,905**	**TOTAL REQUIREMENTS**	**335,996**	**335,996**	**335,996**	**12**

FORM
LB-20

RESOURCES

SOUTHERN WASCO COUNTY LIBRARY — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	43,297.00	27,784.00	12,000	Available cash on hand* (cash basis), or	12,030	12,030	12,030	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	531.49	1,720.76	1,200	Interest	1,500	1,500	1,500	4
5				OTHER RESOURCES				5
6	70,925.00	118,914.72	149,885	District Library Budget Distribution	158,878	158,878	158,878	6
7	2,012.00	2,315.00	2,500	GRANT: Oregon Ready to Read Program	2,500	2,500	2,500	7
8	3,000.00	1,400.00	2,000	GRANT: WC Cultural Trust Coalition	2,000	2,000	2,000	8
9	115.15	107.85	110	Wasco Electric Capital Credits	100	100	100	9
10	2,499.40	1,000.00	500	Miscellaneous / Donations	500	500	500	10
11		1,316.28	10,000	Other GRANTS for Programs / Materials	10,000	10,000	10,000	11
12								12
13								13
14								14
15	20,000.00	32,000.00	10,000	TRANSFER IN: General Fund				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	147,380.04	186,558.61	188,195	Total resources, except taxes to be levied	187,508	187,508	187,508	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**147,380.04**	**186,558.61**	**188,195**	**TOTAL RESOURCES**	**187,508**	**187,508**	**187,508**	32

FORM
LB-31

DETAILED EXPENDITURES

SOUTHERN WASCO COUNTY LIBRARY   CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual	Actual	Adopted Budget	**EXPENDITURE DESCRIPTION**				
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	51,246.96	61,538.30	81,076	Librarian & Librarian Assistants	66,142	66,142	66,142	2
3	36,658.43	42,888.25	50,301	Benefits & Retirement Expence & Payroll taxes	61,926	61,926	61,926	3
4		-	5,327	City Admin Accounting Personnel & Payroll exp	5,634	5,634	5,634	4
5								5
6	**87,905.39**	**104,426.55**	**136,704**	**TOTAL PERSONAL SERVICES**	**133,702**	**133,702**	**133,702**	6
7	1.10	1.10	1.54	**Total Full-Time Equivalent (FTE)**	1.67	1.67	1.67	7
8				**MATERIALS AND SERVICES:**				8
9	6,091.80	2,600.90	4,000	Books, Periodicals and Media	4,000	4,000	4,000	9
10	1,781.97	5,102.76	4,000	Office Supplies	4,000	4,000	4,000	10
11	1,588.41	77.46	100	Supplies - Cleaning, Paper Towels, T-paper	100	100	100	11
12	6,803.44	4,904.47	7,500	Programs and Children Activities & Supplies	8,906	8,906	8,906	12
13	4,394.71	5,437.41	4,000	Insurance	6,400	6,400	6,400	13
14	5,260.42	4,365.65	5,000	Electric Service	4,000	4,000	4,000	14
15		196.00	1,100	Dues / Subscriptions	1,300	1,300	1,300	15
16	2,546.85	2,139.57	1,300	Telephone/Internet/Security Expense	1,500	1,500	1,500	16
17	1,317.19	1,000.00	1,500	Office equipment & Repairs/Maint	600	600	600	17
18	3,436.45	1,173.29	4,000	Employee Travel & Training	2,500	2,500	2,500	18
19	350.95	123.41	1,000	Repairs & Maintenance/Prop/Equip	1,000	1,000	1,000	19
20	4,836.34	4,374.46	3,491	Cleaning Service	5,000	5,000	5,000	20
21	1,878.90	2,223.66	2,500	GRANT Program: State Ready to Read	2,500	2,500	2,500	21
22	3,000.00	1,075.00	2,000	GRANT Program: WC Cultural Trust	2,000	2,000	2,000	22
23	25.00	1,316.28	10,000	Other GRANT Programs / Materials	10,000	10,000	10,000	23
24	2,259.86			GRANT Program: ARPA Fed (youth programs)				24
25								25
26	**45,572.29**	**36,110.32**	**51,491**	**TOTAL MATERIALS AND SERVICES**	**53,806**	**53,806**	**53,806**	26
27				**CAPITAL OUTLAY:**				27
28								28
29	**0.00**	-	-	**TOTAL CAPITAL OUTLAY**	-	-	-	29
30								30
31								31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	**133,477.68**	**140,536.87**	**188,195**	**TOTAL**	**187,508**	**187,508**	**187,508**	33

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

MAUPIN BROADBAND PROJECT — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2025 - 2026			
	Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023-24	Adopted Budget This Year 2024-25	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	906	0	0	Cash on hand* (cash basis), or	0	0		1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4				Interest				4
5				Transferred from other funds				5
6								6
7				GRANT: Regional Solutions Grant				7
8								8
9								9
10								10
11				LSN Franchise Fee				11
12	**906.00**	**0**	**0**	**TOTAL RESOURCES**	**0**	**0**	**0**	**12**
				EXPENDITURE DESCRIPTION REQUIREMENTS				
1				Contracted Services - Admin/Legal/Engineer/Construction				1
2				Other Expenses				2
3								3
4				Maintenance and Operational (Payment to Wasco Co/Q-life)				4
5				***Paid out of General Fund***				5
6								6
7								7
8								8
9								9
10								10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12	**0.00**	**0**	**0**	**TOTAL REQUIREMENTS**	**0**	**0**	**0**	**12**

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the City of Maupin Council will be held on June 25, 2025 at 6:30 p.m. at the Maupin Civic Center, 507 Grant Avenue, Maupin, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the City of Maupin Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Maupin City Hall, between the hours of 9:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a cash basis of accounting that is the same as the preceding year.

Contact: Nick Smith, City Manager   Tel: 541-395-2698   Email: nsmith@cityofmaupin.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-266
Beginning Fund Balance/Net Working Capital	1,661,037	1,804,106	1,203,031
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,015,814	1,192,847	1,218,622
Federal, State and All Other Grants, Gifts, Allocations and Donations	462,705	628,220	955,332
Revenue from Bonds and Other Debt			
Interfund Transfers/Internal Service Reimbursements	178,805	124,805	124,805
All Other Resources Except Property Taxes	80,716	23,360	49,400
Property Taxes Estimated to be Received	366,575	370,486	377,584
Total Resources	3,765,652	4,143,824	3,928,774

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	901,884	1,178,961	1,284,530
Materials and Services	760,336	1,394,051	1,117,329
Capital Outlay	206,977	1,133,348	1,193,066
Debt Service	84,114	84,115	121,699
Interfund Transfers	178,805	124,805	124,805
Contingencies	155,960	65,960	65,000
Special Payments	126,731	9,000	6,500
Unappropriated Ending Balance and Reserved for Future Expenditure	-	153,584	15,845
Total Requirements	2,414,808	4,143,824	3,928,774

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program FTE for that unit or program			
Name General Fund	218,130	223,104	271,352
FTE	2.90	2.20	2.80
Name Water Fund	166,807	198,720	221,620
FTE	1.75	1.65	1.75
Name Sewerage System Fund	195,307	336,688	345,189
FTE	2.15	2.70	2.80
Name State Street Tax Fund	47,111	46,834	47,315
FTE	0.70	0.35	0.35
Name City Park Fund	161,628	226,624	254,364
FTE	2.35	3.13	3.13
Name Fire Department Fund	8,475	10,287	10,988
FTE	0.10	0.06	0.06
Name New Library Fund	0	0	0
FTE			
Name Street Improvement Fund	0	0	0
FTE			
Name Southern Wasco County Library Fund	104,427	136,704	133,702
FTE	1.10	1.54	1.67
Name Maupin Broadband Project Fund	0	0	0
FTE			
Total Requirement	901,884	1,178,961	1,284,530
Total FTE	11.05	11.63	12.56

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Increases in water and sewer and recycle user fees have been budgeted. The $2 water increase is focused towards system improvements/replacements per the master plan. The $2 sewer increase is focused towards a WWTP replacement. The $1.00 recycle increase is focused towards hauling costs.
The City is in fund seeking cycle to upgrade water system per water master plan. The City will continue with hydrant replacements and install of water meters
The City expects to receive approx. $250,000 in grant funding for infrastructure planning and improvements.
Several small grants will be sought for library programs..

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy (rate limit $ 5.3573 per $1,000)	5.3573	5.3573	5.3573

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	1,454,105	
Total	1,454,105	

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM OR-LB-50
2025–2026

To assessor of WASCO County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The CITY OF MAUPIN (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of WASCO (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
P.O. BOX 308	MAUPIN	OR	97037	6/25/2025

Contact person	Title	Daytime telephone number	Contact person e-mail address
CHRISTINE WOLFE	CITY RECORDER	541.395.2698	CWolfe@cityofMaupin.org

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits: Rate —or— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** total dollar amount levied (within permanent rate limit) ... 1	5.3573	
2. Local option operating tax ... 2		
3. Local option capital project tax ... 3		
4. City of Portland Levy for pension and disability obligations ... 4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ... 5a		
5b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ... 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ... 5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000 ... 6	5.3573
7. Election date when your new district received voter approval for your permanent rate limit ... 7	
8. **Estimated** permanent rate limit for newly **merged/consolidated** district ... 8	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.
**** The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

CITY OF MAUPIN

RESOLUTION NO. 06252025-03

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING THE TAX FOR CITY OF MAUPIN, WASCO COUNTY, OREGON

RESOLUTION ADOPTING THE BUDGET

THE CITY OF MAUPIN RESOLVES that the Council of the City of Maupin hereby adopts the budget for fiscal year 2025-2026 in the total of $3,928,774. This budget is now on file at Maupin City Hall.

RESOLUTION MAKING APPROPRIATIONS

THE CITY OF MAUPIN RESOLVES that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

GENERAL FUND			
Personal Services	$	271,352	
Materials & Services		622,778	
Transfers Out		124,805	
Special Payments (Payments to Other Agencies)		7,500	
Debt Service		93,511	
Contingency Fund		65,000	
Unappropriated Funds		14,845	
Total			1,199,791
WATER FUND			
Personal Services	$	221,620	
Materials & Services		84,000	
Capital Outlay		286,611	
Debt Service		9,396	
Total			601,627
SEWERAGE SYSTEM FUND			
Personal Services	$	345,189	
Materials & Services		65,000	
Capital Outlay		270,173	
Debt Service		9,396	
Total			689,758
STATE STREET TAX FUND			
Personal Services	$	47,315	
Materials & Services		35,496	
Capital Outlay		27,569	
Total			$110,380
CITY PARK FUND			
Personal Services	$	254,364	
Materials & Services		123,000	
Capital Outlay		355,013	
Debt Service		9,396	
Total			741,773

FIRE DEPARTMENT FUND			
Personal Services		$ 10,988	
Materials & Services		50,953	
	Total		61,941
STREET IMPROVEMENTS FUND			
Capital Outlay		$ 335,996	
	Total		$335,996
SOUTHERN WASCO CO LIBRARY			
Personal Services		$ 133,702	
Materials & Services		53,806	
	Total		$187,508

Total Appropriations, All Funds	3,848,929
Total Unappropriated and Reserve Amounts, All Funds	79,845
TOTAL ADOPTED BUDGET	3,928,774

RESOLUTION IMPOSING THE TAX

THE CITY OF MAUPIN COUNCIL RESOLVES that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the City for tax year 2025-2026:

At the rate of $5.3573 per $1,000 of assessed value for pemanent rate tax

RESOLUTION CATEGORIZING THE TAX

THE CITY OF MAUPIN COUNCIL RESOLVES that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to General Government Limitation

Permanent Rate Tax........ $5.3573 / $1,000

The above resolution statements were approved and declared adopted by the City of Maupin Council on June 25, 2025.

AYES: 6

NAYS: 0

Approved by the Mayor on June 25, 2025.

Carol Beatty

Mayor

Attest: Christine Wolfe

Recorder

MAUPIN RESOLUTION NO. 06252025-01

A RESOLUTION RATIFYING A REVISION TO WATER AND SEWER SERVICE FEE CHARGES

THE CITY OF MAUPIN RESOLVES AS FOLLOWS:
Effective July 1, 2025, the rates for water and sewer hookup fees and monthly service charges shall be:

	WATER	**SEWER**
Hook-up Fee (not including equipment, labor, materials)	1500.00	1500.00
Residential	35.50	56.00
Multiple Dwellings – per unit	35.50	56.00
Assisted Living Facility – per unit – Residential rate upon first occupancy of unit	35.50	56.00
Commercial Business (excluding motels, hotels, auto & trailer courts)	45.00	56.00
Non-Profit Organizations & Churches	35.50	56.00
Laundromat	45.00	56.00
Schools: Elementary High	366.53 496.95	754.82 1,058.59
Auto & Trailer Courts: Per unit – permanent & partial month occupied Per unit – overnight spaces (same as motels)	 35.50 11.84	 56.00 18.67
Seasonal Work Force Housing: Bathhouse RV Hookup Irrigation: per each 5,000 s.f. area	 45.57 35.50 11.84	 56.00 56.00
Motels & Hotels - per unit	11.84	18.67
Public Showers – per unit not to exceed two stalls (same as motels)	11.84	18.67
Public Park/Campground: RV site, per hookup Tent Camp Area, per spigot (same as motels)	11.84	18.67
Irrigation: per each 5,000 sq. ft. area, billed in addition to water service @ $74.40/year (prorated to $6.20/mo)	6.20	
Pond Rates – double irrigation rates for each 5,000 sq.ft.	11.84	
Service Fees **OUTSIDE city limits**	Double	Rate
Penalty Charges on past due accounts	1.50%	1.50%
Shut off for Delinquency	75.00	
Turn on for Delinquency	75.00	
Disconnection for Temporary Discontinuance of not less than 30 days	500.00	
Reconnection on Temporary Discontinuance	500.00	

DATED AND PASSED this 25 day of June 2025.

Ayes: 6

Nays: 0

Approved: Carol Beatty
Mayor

Attest: Christine Wolfe
Recorder

MAUPIN RESOLUTION NO. 06252025-02

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of MAUPIN resolves as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2025-2026.

Passed by the Common Council the 25 day of June, 2025.

Ayes:

Nays:

Approved by the Mayor this 25 day of June, 2025.

Mayor Carol Beatty

Attest Christine Wolfe

I certify that a public hearing before the Budget Committee was held on June 11, 2025 and a public hearing before the City Council was held on June 25, 2025, giving citizens an opportunity to comment on use of State Revenue Sharing.

Christine Wolfe

City Recorder

FORM
LB-40

PERSONAL SERVICES SUMMARY

SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE
BUDGET FOR NEXT YEAR 2025-2026

	POSITION DESCRIPTION	No. of Emps.	Total Salary	GENERAL Detailed Summary			WATER Detailed Summary			SEWER Detailed Summary			STREET Detailed Summary			PARK Detailed Summary			LIBRARY Detailed Summary			FIRE Detailed Summary			
				Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	
1	City Manager	1	90,608	2	2	40,774	5	2	9,061	7	2	31,713				12	4	4,530			1,812	14	4	2,718	1
2	City Recorder/Administration	1	66,518	2	2	29,933	5	2	9,978	7	2	9,978				12	4	13,303			1,330	14	4	1,996	2
3	Utility Billing Clerk/Admin Asst	1	47,411	2	2	23,705	5	2	11,853	7	2	11,853													3
4	Comm Liaison	0.5	37,440	2	2	37,440																			4
5	City Part Time	0.05	18,845	2	2	18,845																			5
6	P.W. Foreman	1	78,738				5	2	43,306	7	2	23,621	10	2	7,874	12	4	3,937				14	4		6
7	Utility Worker	2	145,100	2	2	7,255	5	2	50,785	7	2	53,956	10	2	18,594	12	4	14,510							7
8	WWTP Operator	1.2	57,625							7	2	57,625													8
9	Parks Manager	1	52,899													12	3	52,899							9
10	Park Manager Assistant	1	44,019													12	3	44,019							10
11	Add'l Park Assistants	0.25	10,886													12	3	10,886							11
12	Librarian & Assistant	1.6	66,143																18	2	66,143				12
13	Vac/Comp Accrual Liability	10	76,114	2	2	14,126	5	2	16,969	7	2	18,663	10	2	3,755	12	3/4	18,584	18	2	3,198	14	4	819	13
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34	TOTAL	11.6	792,346			172,078			141,952			207,409			30,223			162,668			72,483			5,533	34