BUDGET MESSAGE

FY 2026-2027

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

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cityofmaupin.org

FISCAL YEAR 2026-2027 PROPOSED BUDGET

MAYOR
Carol Beatty

CITY COUNCIL
Tom Troutman,
Council President
Mike Foreaker
Matthias Kesler
Kathy Peck
Randy Bechtol
Shelby Dumire

BUDGET COMMITEE
Suze Riley
Brian Lombardi
Kathy Richey
Kris Belozer
Michael Whitaker
Ken Hemphill
Don Jacklin

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
George Beebe / Public Works
Kyle Marcum / 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 2026-2027 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 $3,670,492. This budget includes revenues of $404,154 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 2025-2026 was $76,550,777. It is estimated that the 2026-2027 assessed value will be $78,847,300. Based on the estimated value and permanent tax rate, the estimated tax revenue that would be generated is $422,409 or approximately a $28,576 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 $397,064, and there will be a Measure 5 compression loss of $6,109, which will result in a balance to be received of $390,955.

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 449. 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				
Finance Admin (Poss)	33	33	33				
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 four 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 26-27 General Fund budget ($1,267,347) consist of:

Beginning Fund Balance	$447,253	36% of total fund
Property Taxes estimated	$390,955	31% of total fund
Franchise Fees	$129,811	10% of total fund
Transient Lodging Tax	$ 90,000	7% of total fund
Other revenues	$ 90,174	7% of total fund
Grants	$119,154	9% 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 $5,500 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 $3,500 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:

- $25,000 to the Fire Department Fund to cover operational expenditures, and matching funds for grant.
- $10,000 to the Library Fund to cover operational expenditures.
- $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 continues to upgrade water and sewer from the master plans that have been developed by Anderson Perry. The City continues to seek 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. We are increasing the SDC charges to the Fee Limit. The current amount in the Water SDC fund is $42,000 with a projected year-end balance of $47,920. 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. We are increasing the SDC charges to the Fee Limit. The current amount in the Sewer SDC fund is $174,000 with a projected year-end balance of $201,492. 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-nineth 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 26-27, with a funding allotment of $166,822. This enhanced 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 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*364,347.00*	*97,860.00*	*397,000*	Available cash on hand* (cash basis), or	*447,253*	*447,253*	*447,253*	1
2				Net working capital* (accrual basis)				2
3	12,546.94	13,657.72	22,900	Previously levied taxes estimated to be received	25,000	25,000	25,000	3
4	23,960.70	12,510.48	10,000	Interest	10,000	10,000	10,000	4
5				OTHER RESOURCES				5
6	641.06	243.00	3,000	Licenses: Music,Mach.,Liquor	1,000	1,000	1,000	6
7	12,671.24	1,700.10	2,000	Building & Misc. Permits & Fees	2,000	2,000	2,000	7
8	251.33	249.42	253	Oregon State Cigarette Apprt	254	254	254	8
9	10,547.47	7,025.14	6,805	OLCC Apportionment	7,220	7,220	7,220	9
10	1,369.69	1,861.75	1,500	Wasco Electric collections	1,500	1,500	1,500	10
11	15,562.73	6,191.25	4,000	Miscellaneous (HNA/Civic Rental/Dividend/misc/Donations)	2,500	2,500	2,500	11
12	0.00	0.00	0	Wasco Elec. Capital Credits	200	200	200	12
13	28,661.31	28,000.53	29,000	Electric Utility Franchise	29,500	29,500	29,500	13
14	1,168.73	741.45	1,200	CenturyLink Franchise (Telephone)	1,000	1,000	1,000	14
15	80.00	0.00	0	American Legion Hall Rental	0	0	0	15
16	78,757.00	85,897.54	95,000	Transient Lodging Tax	90,000	90,000	90,000	16
17	7,255.67	7,554.35	12,618	Recycle Cost Recovery Fee ($1.00 increase)	18,000	18,000	18,000	17
18	7,757.59	5,167.35	6,500	State Revenue Sharing Fund	5,500	5,500	5,500	18
19	0.00	0.00	1,200	LSNetwork Lease/Rent	1,000	1,000	1,000	19
20		92,735.65	95,054	Fiber Optic Franchise	97,811	97,811	97,811	20
21	1,100.00	1,100.00	1,000	Blue Mt Networks / GorgeNet Lease	1,000	1,000	1,000	21
22	1,511.25	1,322.10	1,500	LSNetwork Franchise	1,500	1,500	1,500	22
23	95,000.00	75,000.00	64,577	GRANT: Oregon State Fire Marshal P2 & P3$95,000	0	0	0	23
24	2,000.00			GRANT: DLCD Maintenance	44,154	44,154	44,154	24
25	30,000.00			GRANT: Business Oregon - ROI				25
26			75,000	GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000	75,000	26
27	23,000.00	46,594.00		GRANT: Main Street				27
28	60,503.65	60,697.33		GRANT: House 5202 General Fund Grant				28
29	35,000.00		15,000	SWCLF: Loan Repayment Donation	15,000	15,000	15,000	29
30								30
31	813,693.36	546,109.16	845,107	Total resources, except taxes to be levied	876,392	876,392	876,392	31
32			354,684	Taxes estimated to be received	390,955	390,955	390,955	32
33	354,027.65	340,863.11		Taxes collected in year levied				33
34	**1,167,721.01**	**886,972.27**	**1,199,791**	**TOTAL RESOURCES**	**1,267,347**	**1,267,347**	**1,267,347**	34

DETAILED EXPENDITURES

FORM
LB-31

GENERAL FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	**EXPENDITURE DESCRIPTION** *(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	144,799.03	107,896.32	172,078	Personnel Salaries & Wages	167,461	167,461	167,461	2
3	15,539.57	33,770.91	27,751	Payroll Tax Expenses	22,335	22,335	22,335	3
4	57,790.90	13,063.06	71,523	Medical, Dental, Life Ins & Retirement Expenses	68,363	68,363	68,363	4
5								5
6	**218,129.50**	**154,730.29**	**271,352**	**TOTAL PERSONAL SERVICES**	**258,159**	**258,159**	**258,159**	6
7	2.90	2.20	2.80	**Total Full-Time Equivalent (FTE)**	1.80	1.80	1.80	7
8				**MATERIALS AND SERVICES:**				8
9	72,328.01	78,617.61	87,400	Tourism Fund (Chamber)	80,000	80,000	80,000	9
10	38,068.55	28,300.54	50,000	Legal Services	30,000	30,000	30,000	10
11	4,875.00	-	30,000	Audit & Financial Services	37,000	37,000	37,000	11
12	5,211.55	4,642.92	7,000	Dues, Fees, Refunds, Bank Fees	4,000	4,000	4,000	12
13	21,930.25	21,681.36	25,000	Insurance & Fidelity Bonds	27,000	27,000	27,000	13
14	19,697.96	9,316.46	20,000	Supplies/Office Exp/Advertising/Election/Budget	10,000	10,000	10,000	14
15	1,159.52	730.00	1,500	Mayor & Council Travel Fund	500	500	500	15
16	2,910.43	3,015.64	3,500	Electricity Expense	3,300	3,300	3,300	16
17	6,920.05	9,160.70	5,000	Telephone/Internet/Security Expense	12,000	12,000	12,000	17
18	11,254.94	1,531.09	1,000	City Bldgs & Property Maintenance/Repair	2,800	2,800	2,800	18
19	-	2,585.39	4,000	Office Equip & Repairs, plus Tools & Safety	2,000	2,000	2,000	19
20	8,616.15	6,505.69	10,000	Employee Travel & Training	10,000	10,000	10,000	20
21	37,359.14	38,759.15	20,000	DLCD Planning	20,000	20,000	20,000	21
22	8,692.57	5,879.50	182,778	Community & Economic Development (Fiber Optic $-49805)+unspent	212,784	212,784	212,784	22
23	-	10,000.00	5,000	Business Facilitator FY24 pd in FY25	5,000	5,000	5,000	23
24	23,474.03	14,339.29	10,000	IT Services / Supplies / Software	5,000	5,000	5,000	24
25	226.04	-	3,000	Code Enforcement / Nuisance Abatement	1,000	1,000	1,000	25
26	12,845.69	12,747.50	15,000	Maupin Recycle Depot Expenses	18,000	18,000	18,000	26
27	8,212.71	6,201.40	0	**American Legion Hall utilities & maintenance**	0	0	0	27
28	1,190.00	830.00	3,000	Ordinance Codification	0	0	0	28
29	60,503.65	60,697.33		GRANT: House 5202 General Fund Grant				29
30	-	-	0	GRANT: DLCD - Comp plan update	44,154	44,154	44,154	30
31	10,961.65	45,711.29	64,600	GRANT Oregon State Fire Marshal P2 & P3 $95,000	0	0	0	31
32			75,000	GRANT: Oregon State Fire Marshal Defense Space	75,000	75,000	75,000	32
33	**356,437.89**	**361,252.86**	**622,778**	**TOTAL MATERIALS & SERVICES**	**599,538**	**599,538**	**599,538**	33
34				UNAPPROPRIATED ENDING FUND BALANCE				34
35				**TOTAL**		**continued........**		35

FORM
LB-31

GENERAL FUND CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual	Actual	Adopted Budget	**EXPENDITURE DESCRIPTION**				
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**CAPITAL OUTLAY:**				1
2	19,179.71			City Building/Property Improvements/Furnishings				2
3								3
4								4
5								5
6	**19,179.71**	**0.00**	**0**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	6
7								7
8				**PAYMENTS TO OTHER AGENCIES & GRANTEES:**				8
9	6,754.22	733.00	1,500	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	3,000	3,000	3,000	11
12	0.00	2,040.00	1,000	South Wasco County Ambulance Services FY24 pd in FY25	1,000	1,000	1,000	12
13	23.95	0.00		City Grants: Main Street Improvements (HB 5202 GRANT)				13
14	0.00	2,500.00		Maupin Chamber (not TLT) Donation				14
15	30,000.00	589.10		GRANT: Business Oregon - ROI				15
16	85,953.14	46,594.00		GRANT: Main Street				16
17	**126,731.31**	**56,456.10**	**7,500**	**TOTAL PAYMENTS TO OTHER AGENCIES**	**6,500**	**6,500**	**6,500**	17
18								18
19				**TRANSFERS TO OTHER FUNDS:**				19
20								20
21	32,000.00			SWC Library Operating Expenses	10,000	10,000	10,000	21
22	45,000.00	15,000.00	25,000	Fire Department Fund	25,000	25,000	25,000	22
23	49,805.00	49,805.00	49,805	Street Improvement Fund	49,805	49,805	49,805	23
24	52,000.00	50,000.00	50,000	State Street Tax Fund	50,000	50,000	50,000	24
25								25
26								26
27								27
28	**178,805.00**	**114,805.00**	**124,805**	**TOTAL TRANSFERS OUT**	**134,805**	**134,805**	**134,805**	28
29								29
30				**DEBT**				30
31								31
32			9,396	Government Capital / KS Statebank / Street Sweeper	9,396	9,396	9,396	32
33	43,106.23	50,468.50	50,469	Government Capital / Southside Bank / Library	50,469	50,469	50,469	33
34	41,007.93	33,645.66	33,646	Government Capital / Southside Bank / City Hall	33,646	33,646	33,646	34
35	**84,114.16**	**84,114.16**	**93,511**	**TOTAL DEBT**	**93,511**	**93,511**	**93,511**	35
36	25,960.00		65,000	Contingency Fund - SWCLF Loan Repayment	86,780	86,780	86,780	36
37			14,845	UNAPPROPRIATED ENDING FUND BALANCE	***88,054***	***88,054***	***88,054***	37
38	**652,919.68**	**410,105.55**	**652,013**	**TOTAL**	**1,267,347**	**1,267,347**	**1,267,347**	38

RESOURCES

FORM
LB-20

WATER FUND — CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*405,751.00*	*433,387.03*	*288,727*	Available cash on hand* (cash basis), or	*104,676*	*104,676*	*104,676*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	14,695.67	13,936.55	12,000	Interest	5,000	5,000	5,000	4
5				OTHER RESOURCES				5
6	244,201.77	248,415.60	290,000	Water User Fees	310,000	310,000	310,000	6
7	13,500.00	3,300.00	6,000	Hook Up and Delinquency Turn Off/On Fees	9,000	9,000	9,000	7
8	19,000.00	11,000.00	3,000	System Development Charges	5,919	5,919	5,919	8
9	8,469.10	112.50		Equipment Rental & Materials				9
10	2,214.96	3,324.33	1,900	Miscellaneous/fees/Dividends/Capital credits	1,800	1,800	1,800	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	**727,832.50**	**713,476.01**	601,627	Total resources, except taxes to be levied	436,395	436,395	436,395	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**727,832.50**	**713,476.01**	**601,627**	**TOTAL RESOURCES**	**436,395**	**436,395**	**436,395**	32

DETAILED EXPENDITURES

FORM
LB-31

WATER FUND | CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	**EXPENDITURE DESCRIPTION** *(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	107,869.35	117,261.47	141,952	Personnel Salaries & Wages	115,575	115,575	115,575	2
3	11,286.93	31,342.19	20,856	Payroll Tax Expenses	14,026	14,026	14,026	3
4	47,650.97	29,433.10	58,812	Medical, Dental, Life Ins & Retirement Expenses	47,408	47,408	47,408	4
5								5
6	**166,807.25**	**178,036.76**	**221,620**	**TOTAL PERSONAL SERVICES**	**177,009**	**177,009**	**177,009**	6
7	1.75	1.65	1.75	**Total Full-Time Equivalent (FTE)**	1.75	1.75	1.75	7
8				**MATERIALS AND SERVICES:**				8
9	14,339.94	17,656.17	15,000	Material and Supplies and Tools	10,000	10,000	10,000	9
10	23,818.25	10,386.49	20,000	Equipment/Property Maintenance & Repair	10,000	10,000	10,000	10
11	5,092.27	4,750.24	5,000	Gas, Oil & Tires	7,000	7,000	7,000	11
12	3,584.47	7,987.60	3,000	Office Supplies/Legal & Financial Expenses/Permits/Dues	29,000	29,000	29,000	12
13	20,509.85	21,690.11	22,000	Electricity Expense	21,000	21,000	21,000	13
14	3,819.41	5,371.37	4,000	Telephone/Internet/Security Expense	6,500	6,500	6,500	14
15	1,978.37	1,382.37	2,000	Water Testing	2,200	2,200	2,200	15
16	6,552.58	8,022.38	8,200	Insurance	10,000	10,000	10,000	16
17	374.56	1,055.08	3,000	Employee Travel & Training	2,000	2,000	2,000	17
18	1,762.67	1,865.87	1,800	Maint Bldg Expenses - Propane Heating	1,100	1,100	1,100	18
19	2,690.45	-		Water System Master Plan	0	0	0	19
20								20
21	**84,522.82**	**80,167.68**	**84,000**	**TOTAL MATERIALS AND SERVICES**	**98,800**	**98,800**	**98,800**	21
22				**CAPITAL OUTLAY:**				22
23	9,611.73		20,604	Equipment	19,942	19,942	19,942	23
24	33,503.67	21,564.61	182,707	Water System/Property Improvements	38,328	38,328	38,328	24
25	-	-	25,000	Hydrant Replacements	25,000	25,000	25,000	25
26	-	-	16,300	Water meters	20,000	20,000	20,000	26
27	-	-	42,000	SDC System Expansion	47,920	47,920	47,920	27
28	**43,115.40**	**21,564.61**	**286,611**	**TOTAL CAPITAL OUTLAY**	**151,190**	**151,190**	**151,190**	28
29			**9,396**	**DEBT:**Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	29
30				Contingency Fund				30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	**294,445.47**	**279,769.05**	**601,627**	**TOTAL**	**436,395**	**436,395**	**436,395**	32

RESOURCES

FORM
LB-20

SEWERAGE SYSTEM REVENUE FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*369,216.00*	*476,837.43*	*300,758*	Available cash on hand* (cash basis), or	*333,061*	*333,061*	*333,061*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	14,873.33	16,317.14	14,000	Interest	14,000	14,000	14,000	4
5				OTHER RESOURCES				5
6	288,046.73	300,386.22	360,000	Sewer User Fees	370,000	370,000	370,000	6
7	12,000.00	1,500.00	6,000	Hook Up and Delinquency Turn Off/On Fees	7,000	7,000	7,000	7
8	57,000.00	30,000.00	9,000	System Development Charges	27,492	27,492	27,492	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	750,977.01	825,040.79	689,758	Total resources, except taxes to be levied	751,553	751,553	751,553	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**750,977.01**	**825,040.79**	**689,758**	**TOTAL RESOURCES**	**751,553**	**751,553**	**751,553**	32

DETAILED EXPENDITURES

FORM
LB-31

SEWERAGE SYSTEM REVENUE FUND — CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	124,126.27	125,886.81	207,409	Personnel Salaries & Wages	214,830	214,830	214,830	2
3	13,031.92	30,183.08	32,254	Payroll Tax Expenses	30,111	30,111	30,111	3
4	58,149.07	45,905.55	105,526	Medical, Dental, Life Ins & Retirement Expenses	81,760	81,760	81,760	4
5								5
6	**195,307.26**	**201,975.44**	**345,189**	**TOTAL PERSONAL SERVICES**	**326,701**	**326,701**	**326,701**	6
7	2.15	2.70	2.80	**Total Full-Time Equivalent (FTE)**	2.80	2.80	2.80	7
8				**MATERIALS AND SERVICES:**				8
9	12,101.54	14,805.52	10,000	Materials & Supplies and Tools	10,000	10,000	10,000	9
10	11,380.84	11,371.16	15,000	Equipment/Prop Maintenance & Repair	5,000	5,000	5,000	10
11	3,546.00	107.12	3,500	Solid Waste Permit	3,600	3,600	3,600	11
12	9,782.64	10,085.48	10,000	Electricity Expense	11,000	11,000	11,000	12
13	4,149.82	7,288.48	2,000	Office Supplies/Advertising/Legal & Financial Expenses	27,500	27,500	27,500	13
14	2,325.06	1,092.31	5,000	Employee Travel & Training	2,000	2,000	2,000	14
15	2,852.69	2,238.89	1,500	Telephone/Internet/Security Expense	3,000	3,000	3,000	15
16	5,580.65	6,824.84	8,000	Insurance	8,500	8,500	8,500	16
17	4,680.76	4,659.26	4,000	Gas, Oil & Tires	4,000	4,000	4,000	17
18	2,423.00	7,581.00	4,000	Testing	5,000	5,000	5,000	18
19	2,218.83	1,865.86	2,000	Maint Bldg Expenses - Propane	1,000	1,000	1,000	19
20				WW Treatment Facility Study				20
21	**61,041.83**	**67,919.92**	**65,000**	**TOTAL MATERIALS AND SERVICES**	**80,600**	**80,600**	**80,600**	21
22				**CAPITAL OUTLAY:**				22
23	9,611.73	21,222.00		Equipment	23,492	23,492	23,492	23
24	8,178.76	-	96,173	Sewerage System/Property Improvements	109,872	109,872	109,872	24
25				Replacement - Process Control Equipment				25
26	-	-	174,000	SDC System Expansion	201,492	201,492	201,492	26
27								27
28	**17,790.49**	**21,222.00**	**270,173**	**TOTAL CAPITAL OUTLAY**	**334,856**	**334,856**	**334,856**	28
29			**9,396**	**DEBT:** Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	29
30				Contingency Fund				30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	**274,139.58**	**291,117.36**	**689,758**	**TOTAL**	**751,553**	**751,553**	**751,553**	32

RESOURCES

FORM
LB-20

STATE STREET TAX FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*29,366.00*	*38,115.25*	*24,061*	Available cash on hand* (cash basis), or	*38,064*	*38,064*	*38,064*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	1,138.94	1,081.19	1,000	Interest	1,100	1,100	1,100	4
5				OTHER RESOURCES				5
6	34,202.76	36,017.63	35,319	Oregon State Highway Tax	39,276	39,276	39,276	6
7	1,814.80			Sale of Materials & Services				7
8				Miscellaneous - sale of equipment/property				8
9	1,209.36	1,209.35		Miscellaneous/Dividends/Capital credits	1,200.00	1,200.00	1,200.00	9
10								10
11	52,000.00	50,000.00	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	119,731.86	126,423.42	110,380	Total resources, except taxes to be levied	129,640	129,640	129,640	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**119,731.86**	**126,423.42**	**110,380**	**TOTAL RESOURCES**	**129,640**	**129,640**	**129,640**	32

DETAILED EXPENDITURES

FORM
LB-31

STATE STREET TAX FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	**EXPENDITURE DESCRIPTION** *(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	30,113.61	26,210.40	30,223	Personnel Salaries & Wages	18,486	18,486	18,486	2
3	3,176.77	6,263.30	4,462	Payroll Tax Expenses	2,955	2,955	2,955	3
4	13,820.51	9,566.42	12,630	Medical, Dental, Life Ins & Retirement Expenses	10,413	10,413	10,413	4
5								5
6	**47,110.89**	**42,040.12**	**47,315**	**TOTAL PERSONAL SERVICES**	**31,854**	**31,854**	**31,854**	6
7	0.70	0.35	0.35	**Total Full-Time Equivalent (FTE)**	0.35	0.35	0.35	7
8								8
9				**MATERIALS AND SERVICES:**				9
10	1,840.79	113.00	1,000	Gas, Oil & Tires	800	800	800	10
11	2,448.15	1,462.77	3,000	Property/Equip. Maintenance & Repair	2,000	2,000	2,000	11
12	-	-	-	Signs & Mapping				12
13	7,239.09	498.63	5,000	Materials & Supplies and Tools	2,000	2,000	2,000	13
14	14,536.50	14,651.59	15,000	Electricity Expense	16,000	16,000	16,000	14
15	7,342.95	2,273.04	10,196	Street Maintenance & Repair	34,677	34,677	34,677	15
16	1,098.24	1,202.42	1,300	Insurance & Permits	1,700	1,700	1,700	16
17	-	-		Pesticide Class/Training/Licenses				17
18	-	-		Garbage Hauling				18
19	**34,505.72**	**20,201.45**	**35,496**	**TOTAL MATERIALS AND SERVICES**	**57,177**	**57,177**	**57,177**	19
20								20
21				**CAPITAL OUTLAY:**				21
22			27,569	Equipment Purchase	40,609	40,609	40,609	22
23								23
24	**0.00**	**10,425.28**	**27,569**	**TOTAL CAPITAL OUTLAY**	**40,609**	**40,609**	**40,609**	24
25								25
26								26
27								27
28								28
29								29
30								30
31				UNAPPROPRIATED ENDING FUND BALANCE				31
32	**81,616.61**	**72,666.85**	**110,380**	**TOTAL**	**129,640**	**129,640**	**129,640**	32

RESOURCES

FORM
LB-20

PARKS FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*246,655.00*	*140,957.37*	*108,273*	Available cash on hand* (cash basis), or	*130,000*	*130,000*	*130,000*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	1,909.66	3,086.66	3,000	Interest	3,000	3,000	3,000	4
5				OTHER RESOURCES				5
6	234,830.82	219,737.03	300,000	Park User Fees + Lodging Tax	295,000	295,000	295,000	6
7	5,500.00	1,500.00	1,500	System Development Charges	2,697	2,697	2,697	7
8	849.02	114.24	1,000	Miscellaneous/Dividend/Donations/Capital credits				8
9								9
10								10
11								11
12			328,000	GRANT: Marine Board / Boat Ramp	20,000	20,000	20,000	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	489,744.50	365,395.30	741,773	Total resources, except taxes to be levied	450,697	450,697	450,697	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**489,744.50**	**365,395.30**	**741,773**	**TOTAL RESOURCES**	**450,697**	**450,697**	**450,697**	32

DETAILED EXPENDITURES

FORM
LB-31

PARKS FUND — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	**EXPENDITURE DESCRIPTION** *(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	87,906.67	91,021.46	120,028	Managers & Add'l Personnel	133,930	133,930	133,930	3
4	29,714.40	34,974.96	42,642	Public Works/Admin Personnel	36,918	36,918	36,918	4
5	31,757.74	45,065.96	24,978	Payroll Tax Expenses	25,866	25,866	25,866	5
6	12,249.54	12,491.99	66,716	Medical, Dental, Life Ins & Retirement Expenses	71,344	71,344	71,344	6
7								7
8	**161,628.35**	**183,554.37**	**254,364**	**TOTAL PERSONAL SERVICES**	**268,058**	**268,058**	**268,058**	8
9	2.35		3.13	**Total Full-Time Equivalent (FTE)**	3.13	3.13	3.13	9
10				**MATERIALS AND SERVICES:**				10
11	12,373.11	13,551.41	15,000	Electricity Expense	15,000	15,000	15,000	11
12	14,959.35	13,712.27	12,000	Water & Sewer Service Expenses	15,000	15,000	15,000	12
13	36,262.16	24,029.07	25,000	Materials & Supplies, plus gas/propane/tools	12,000	12,000	12,000	13
14	20,898.51	22,372.90	20,000	Garbage Hauling	20,000	20,000	20,000	14
15	5,312.77	6,312.27	8,000	Insurance & Fidelity Bonds	9,000	9,000	9,000	15
16	20,832.62	19,499.07	10,000	Office Expense/Advertising/Legal/Fees/Refunds/ Progams	10,000	10,000	10,000	16
17	19,081.95	49,782.41	10,000	Bldgs/Property/Equip Maint/Repair	11,920	11,920	11,920	17
18	5,611.21	7,418.86	6,000	Telephone/Internet/Security Expense	10,000	10,000	10,000	18
19	1,355.00	740.00	3,000	Mt. Fir Community Park Maintenance Expenses	4,000	4,000	4,000	19
20	2,684.07	2,731.06	3,000	Oregon Dept of Revenue Lodging Tax	10,200	10,200	10,200	20
21	11,075.41	11,269.12	10,000	City Lodging Tax	2,500	2,500	2,500	21
22	209.24	423.90	1,000	Employee Travel/Training	500	500	500	22
23	**150,655.40**	**171,842.34**	**123,000**	**TOTAL MATERIALS AND SERVICES**	**120,120**	**120,120**	**120,120**	23
24				**CAPITAL OUTLAY:**				24
25	0.00		6,513	Equipment/ Improvements	12,926	12,926	12,926	25
26	22,503.38	6,386.75	**328,000**	Park Improvements-Boat Ramp (grant & match)	16,000	16,000	16,000	26
27				Park Improvements-Kaiser Park				27
28	14,000.00		20,500	SDC Improvements	24,197	24,197	24,197	28
29	**36,503.38**	**6,386.75**	**355,013**	**TOTAL CAPITAL OUTLAY**	**53,123**	**53,123**	**53,123**	29
30	130,000.00			Contingency Fund				30
31			**9,396**	**DEBT:**Government Capital / KS Statebank / Street Sweeper	**9,396**	**9,396**	**9,396**	31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	**478,787.13**	**361,783.46**	**741,773**	**TOTAL**	**450,697**	**450,697**	**450,697**	33

RESOURCES

FORM
LB-20

FIRE DEPARTMENT FUND CITY OF MAUPIN

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*9,556.00*	*28,849.62*	*36,091*	Available cash on hand* (cash basis), or	*28,548*	*28,548*	*28,548*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	175.41	186.85	200	Interest	200	200	200	4
5				OTHER RESOURCES				5
6	45,000.00	15,000.00	25,000	TRANSFER IN from General Fund	25,000	25,000	25,000	6
7	50.00	0.00	50	Fire Protection Contracts	25	25	25	7
8	562.61	346.88	600	Miscellaneous/Donations/Dividend	800	800	800	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	55,344.02	44,383.35	61,941	Total resources, except taxes to be levied	54,573	54,573	54,573	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**55,344.02**	**44,383.35**	**61,941**	**TOTAL RESOURCES**	**54,573**	**54,573**	**54,573**	32

DETAILED EXPENDITURES

FORM
LB-31

FIRE DEPARTMENT FUND — CITY OF MAUPIN

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	5,368.42	6,218.11	5,533	Office Support & Public Works personnel	5,855	5,855	5,855	2
3	573.00	2,295.60	3,048	Payroll Tax Expenses	3,098	3,098	3,098	3
4	2,533.19	1,089.71	2,407	Medical, Dental, Life Ins & Retirement Expenses	2,852	2,852	2,852	4
5								5
6	**8,474.61**	**9,603.42**	**10,988**	**TOTAL PERSONAL SERVICES**	**11,805**	**11,805**	**11,805**	6
7	0.10		0.06	**Total Full-Time Equivalent (FTE)**	0.06	0.06	0.06	7
8				**MATERIALS AND SERVICES:**				8
9	1,633.27	3,319.19	1,000	Materials, Supplies, Tools	1,000	1,000	1,000	9
10	1,360.42	1,385.38	1,500	Electricity Expense	1,600	1,600	1,600	10
11	3,599.88	3,731.72	3,000	Propane Heating Fuel	2,000	2,000	2,000	11
12	545.00	1,964.82	2,000	Bldg/Equipment Operating, Maint/Repair Expense	2,000	2,000	2,000	12
13	-	-	-	Siren Alarm System				13
14	868.02	1,334.52	2,000	Gas, Oil & Tires	2,000	2,000	2,000	14
15	8,531.87	9,796.08	9,000	Insurance on Property/Auto	12,000	12,000	12,000	15
16	-	225.00	1,000	Firemen Travel & Training	1,000	1,000	1,000	16
17	1,481.33	1,714.28	1,300	Telephone/Internet/Security Expense	3,000	3,000	3,000	17
18	-	-	30,153	PPE & Truck Equipment	18,168	18,168	18,168	18
19	-			Expenses				19
20								20
21	**18,019.79**	**23,470.99**	**50,953**	**TOTAL MATERIALS AND SERVICES**	**42,768**	**42,768**	**42,768**	21
22								22
23				**CAPITAL OUTLAY:**				23
24				Equipment				24
25								25
26	**0.00**	**0.00**	**0**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	26
27								27
28								28
29				Contingency Fund				29
30				UNAPPROPRIATED ENDING FUND BALANCE				30
31	**26,494.40**	**33,074.41**	**61,941**	**TOTAL**	**54,573**	**54,573**	**54,573**	31

SPECIAL FUND

FORM
LB-10

RESOURCES AND REQUIREMENTS

STREET IMPROVEMENT FUND

CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual	Actual	Adopted Budget					
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26	**RESOURCE DESCRIPTION**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*208,362.00*	*239,185.55*	*36,091*	Cash on hand* (cash basis), or	*55,960*	*55,960*	*55,960*	1
2				Working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	61.00	62.54	100	Interest	100	100	100	4
5				Transferred from other funds				5
6	49,805.00	49,805.00	49,805	TRANSFER IN from General Fund	49,805	49,805	49,805	6
7	100,000.00	100,000.00		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	**358,228.00**	**389,053.09**	**335,996**	**Total Resources, except taxes to be levied**	**355,865**	**355,865**	**355,865**	9
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	**358,228.00**	**389,053.09**	**335,996**	**TOTAL RESOURCES**	**355,865**	**355,865**	**355,865**	12
				EXPENDITURE DESCRIPTION REQUIREMENTS				
1	19,042		85,996	Street Improvements	105,865	105,865	105,865	1
2								2
3	100,000.00	148,994.67	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	**119,042.45**	**148,994.67**	**335,996**	**TOTAL REQUIREMENTS**	**355,865**	**355,865**	**355,865**	12

RESOURCES

FORM
LB-20

SOUTHERN WASCO COUNTY LIBRARY — CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024-25	Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	*27,784.00*	*46,021.74*	*12,030*	Available cash on hand* (cash basis), or	*28,500*	*28,500*	*28,500*	1
2				Net working capital* (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	1,720.76	4,052.31	1,500	Interest	3,000	3,000	3,000	4
5				OTHER RESOURCES				5
6	118,914.72	146,884.00	158,878	District Library Budget Distribution	166,822	166,822	166,822	6
7	2,315.00	2,410.00	2,500	GRANT: Oregon Ready to Read Program	3,500	3,500	3,500	7
8	1,400.00	1,000.00	2,000	GRANT: WC Cultural Trust Coalition	1,500	1,500	1,500	8
9	107.85	67.47	100	Wasco Electric Capital Credits	100	100	100	9
10	1,000.00	551.00	500	Miscellaneous / Donations	1,000	1,000	1,000	10
11	1,316.28	3,500.00	10,000	Other GRANTS for Programs / Materials	10,000	10,000	10,000	11
12								12
13								13
14								14
15	*32,000.00*			TRANSFER IN: General Fund	10,000	10,000	10,000	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	186,558.61	204,486.52	187,508	Total resources, except taxes to be levied	224,422	224,422	224,422	29
30				Taxes estimated to be received				30
31				Taxes collected in year levied				31
32	**186,558.61**	**204,486.52**	**187,508**	**TOTAL RESOURCES**	**224,422**	**224,422**	**224,422**	32

DETAILED EXPENDITURES

FORM
LB-31

SOUTHERN WASCO COUNTY LIBRARY   CITY OF MAUPIN

	Historical Data				Budget for Next Year 2026 - 2027			
	Actual	Actual	Adopted Budget	**EXPENDITURE DESCRIPTION**				
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26	*(By Object Classification, Program or Organizational Unit)*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				**PERSONAL SERVICES:**				1
2	61,538.30	76,539.40	66,142	Librarian & Librarian Assistants	94,642	94,642	94,642	2
3	42,888.25	43,440.74	61,926	Benefits & Retirement Expence & Payroll taxes	60,860	60,860	60,860	3
4	-	4,017.89	5,634	City Admin Accounting Personnel & Payroll exp	6,388	6,338	6,338	4
5								5
6	**104,426.55**	**123,998.03**	**133,702**	**TOTAL PERSONAL SERVICES**	**161,890**	**161,840**	**161,840**	6
7	1.10	1.54	1.67	**Total Full-Time Equivalent (FTE)**	1.67	1.67	1.67	7
8				**MATERIALS AND SERVICES:**				8
9	2,600.90	1,968.78	4,000	Books, Periodicals and Media	5,000	5,000	5,000	9
10	5,102.76	4,513.78	4,000	Office Supplies	4,000	4,000	4,000	10
11	77.46	58.78	100	Supplies - Cleaning, Paper Towels, T-paper	50	50	50	11
12	4,904.47	6,874.30	8,906	Programs and Children Activities & Supplies	10,400	10,400	10,400	12
13	5,437.41	6,391.64	6,400	Insurance	7,700	7,700	7,700	13
14	4,365.65	4,409.55	4,000	Electric Service	5,000	5,000	5,000	14
15	196.00	332.00	1,300	Dues / Subscriptions	2,300	2,300	2,300	15
16	2,139.57	4,255.04	1,500	Telephone/Internet/Security Expense	7,000	7,000	7,000	16
17	1,000.00	465.57	600	Office equipment & Repairs/Maint	1,317	1,317	1,317	17
18	1,173.29	2,535.04	2,500	Employee Travel & Training	1,315	1,315	1,315	18
19	123.41	25.72	1,000	Repairs & Maintenance/Prop/Equip	2,000	2,000	2,000	19
20	4,374.46	1,882.62	5,000	Cleaning Service	1,500	1,500	1,500	20
21	2,223.66	2,128.84	2,500	GRANT Program: State Ready to Read	3,500	3,500	3,500	21
22	1,075.00	1,000.00	2,000	GRANT Program: WC Cultural Trust	1,500	1,500	1,500	22
23	1,316.28	975.60	10,000	Other GRANT Programs / Materials	10,000	10,000	10,000	23
24				GRANT Program: ARPA Fed (youth programs)				24
25								25
26	**36,110.32**	**37,817.26**	**53,806**	**TOTAL MATERIALS AND SERVICES**	**62,582**	**62,582**	**62,582**	26
27				**CAPITAL OUTLAY:**				27
28								28
29	-	-	-	**TOTAL CAPITAL OUTLAY**	-	-	-	29
30								30
31								31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	**140,536.87**	**161,815.29**	**187,508**	**TOTAL**	**224,472**	**224,422**	**224,422**	33

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	96,494	2	2	43,422	5	2	9,649	7	2	33,773				12	4	4,825	18	4	1,930	14	4	2,895	1
2	City Recorder/Administration	1	70,574	2	2	31,759	5	2	10,586	7	2	10,586				12	4	14,115	18	4	1,411	14	4	2,117	2
3	Utility Billing Clerk/Admin Asst	1	48,639	2	2	24,319	5	2	12,160	7	2	12,160													3
4	Comm Liaison	0																							4
5	City Part Time / Recycle	0.05	19,958	2	2	19,958																			5
6	P.W. Foreman	0	-																						6
7	Utility Worker	2	118,982	2	2	6,800	5	2	47,601	7	2	50,981	10	2	17,020	12	4	13,600							7
8	WWTP Operator	1.2	66,523							7	2	66,523													8
9	Parks Manager	1	54,337													12	3	54,337							9
10	Park Manager Assistant	1	46,804													12	3	46,804							10
11	Add'l Park Assistants	0.5	11,261													12	3	11,261							11
12	Librarian & Assistant	1.6	93,501																18	2	93,501				12
13	Vac/Comp Accrual Liability	10	66,507	2	2	14,203	5	2	8,579	7	2	13,807	10	2	1,466	12	3/4	25,906	18	2	1,703	14	4	843	13
14																									14
15	Finance Admin (reconstruct increase)	1	81,000	2	2	27,000	5	2	27,000	7	2	27,000													15
16																									16
17																									17
18																									18
19																									19
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27																									27
28																									28
29																									29
30																									30
31																									31
32																									32
33																									33
34	TOTAL	11.4	791,600			167,461			115,575			214,830			18,486			170,848			98,545			5,855	34

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Maupin Council will be held on June 24, 2026 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, 2026 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 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	1,371,214	1,203,031	1,166,062
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,037,108	1,218,622	1,271,444
Federal, State and All Other Grants, Gifts, Allocations and Donations	485,096	955,332	639,226
Revenue from Bonds and Other Debt			
Interfund Transfers/Internal Service Reimbursements	114,805	124,805	134,805
All Other Resources Except Property Taxes	62,487	49,400	43,000
Property Taxes Estimated to be Received	354,521	377,584	415,955
Total Resources	3,425,231	3,928,774	3,670,492

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	893,938	1,284,530	1,232,241
Materials and Services	762,673	1,121,029	1,170,635
Capital Outlay	208,593	1,189,366	829,778
Debt Service	84,114	121,699	121,699
Interfund Transfers	114,805	124,805	134,805
Contingencies	-	65,000	86,780
Special Payments	56,456	6,500	6,500
Unappropriated Ending Balance and Reserved for Future Expenditure	-	15,845	88,054
Total Requirements	2,120,580	3,928,774	3,670,492

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	154,730	271,352	258,159
FTE	2.20	2.80	1.80
Name Water Fund	178,037	221,620	177,009
FTE	1.65	1.75	1.75
Name Sewerage System Fund	201,975	345,189	326,701
FTE	2.70	2.80	2.80
Name State Street Tax Fund	42,040	47,315	31,854
FTE	0.35	0.35	0.35
Name City Park Fund	183,554	254,364	268,058
FTE	0.00	3.13	3.13
Name Fire Department Fund	9,603	10,988	11,805
FTE	0.00	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	123,998	133,702	158,655
FTE	1.54	1.67	1.67
Name Maupin Broadband Project Fund	0	0	0
FTE			
Total Requirement	893,938	1,284,530	1,232,241
Total FTE	8.44	12.56	11.56

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	1,332,407	
Total	1,332,407	

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

FORM OR-LB-50
2026–2027

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
PO BOX 308	MAUPIN	OR	97037	

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.

MAUPIN RESOLUTION NO. 06242026-01

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

THE CITY OF MAUPIN RESOLVES AS FOLLOWS:
Effective July 1, 2026, the rates for water and sewer hookup fees and monthly service charges shall be:

	WATER	SEWER
Hook-up Fee (not including equipment, labor, materials)	2,000.00	2,000.00
Residential	37.50	58.00
Multiple Dwellings – per unit	37.50	58.00
Assisted Living Facility – per unit – Residential rate upon first occupancy of unit	37.50	58.00
Commercial Business (excluding motels, hotels, auto & trailer courts)	47.00	58.00
Non-Profit Organizations & Churches	37.50	58.00
Laundromat	47.00	58.00
Schools: Elementary High	383.05 519.35	781.84 1,096.78
Auto & Trailer Courts: Per unit – permanent & partial month occupied Per unit – overnight spaces (same as motels)	 37.50 12.50	 58.00 19.34
Seasonal Work Force Housing: Bathhouse RV Hookup Irrigation: per each 5,000 s.f. area	 47.00 37.50 12.50	 58.00 58.00
Motels & Hotels - per unit	12.50	19.34
Public Showers – per unit not to exceed two stalls (same as motels)	12.50	19.34
Public Park/Campground: RV site, per hookup Tent Camp Area, per spigot (same as motels)	12.50	19.34
Irrigation: per each 5,000 sq. ft. area, billed in addition to water service @ $79.80/year (prorated to $6.65/mo)	6.65	
Pond Rates – double irrigation rates for each 5,000 sq.ft.	13.30	
Service Fees **OUTSIDE city limits**	Double	Rate
Penalty Charges on past due accounts	1.50%	1.50%
Shut off for Delinquency	85.00	
Turn on for Delinquency	85.00	
Disconnection for Temporary Discontinuance of not less than 30 days	500.00	
Reconnection on Temporary Discontinuance	500.00	

DATED AND PASSED this 24 day of June 2026.
Ayes: 7
Nays: 0

Approved: Carol Beatty
Mayor

Attest: Christine
Recorder

MAUPIN RESOLUTION NO. 06242026-02

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 2026-2027.

Passed by the Common Council the 24 day of June, 2026.
Ayes:

Nays:

Approved by the Mayor this 24 day of June, 2026.

Mayor Carol Beatty

Attest Christine Wolfe

I certify that a public hearing before the Budget Committee was held on June 4, 2026 and a public hearing before the City Council was held on June 24, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing.

Christine Wolfe
City Recorder

CITY OF MAUPIN

RESOLUTION NO. 06242026-03

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 2026-2027 in the total of $3,670,492. 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, 2026, for the following purposes:

GENERAL FUND			
Personal Services	$	258,158	
Materials & Services		599,538	
Transfers Out		134,805	
Special Payments (Payments to Other Agencies)		6,500	
Debt Service		93,511	
Contingency Fund		86,780	
Total			1,179,292
WATER FUND			
Personal Services	$	177,009	
Materials & Services		98,800	
Capital Outlay		151,190	
Debt Service		9,396	
Total			436,395
SEWERAGE SYSTEM FUND			
Personal Services	$	326,701	
Materials & Services		80,600	
Capital Outlay		334,856	
Debt Service		9,396	
Total			751,553
STATE STREET TAX FUND			
Personal Services	$	31,854	
Materials & Services		57,177	
Capital Outlay		40,609	
Total			$129,640
CITY PARK FUND			
Personal Services	$	268,058	
Materials & Services		120,120	
Capital Outlay		53,123	
Debt Service		9,396	
Total			450,697

FIRE DEPARTMENT FUND			
Personal Services		$ 11,805	
Materials & Services		42,768	
	Total		54,573
STREET IMPROVEMENTS FUND			
Capital Outlay		$ 355,865	
	Total		$355,865
SOUTHERN WASCO CO LIBRARY			
Personal Services		$ 161,840	
Materials & Services		62,582	
	Total		$224,422
		Total Appropriations, All Funds	3,582,437
		Total Unappropriated and Reserve Amounts, All Funds	$88,055
		TOTAL ADOPTED BUDGET	$3,670,492

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 2026-2027:

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 24, 2026.

AYES: 7

NAYS: 0

Approved by the Mayor on June 24, 2064.

Carol Beatty

Mayor

Attest: Christine Wolfe

Recorder