

# Budget Review 2025-26

## City of Maywood Park



### BUDGET HIGHLIGHTS

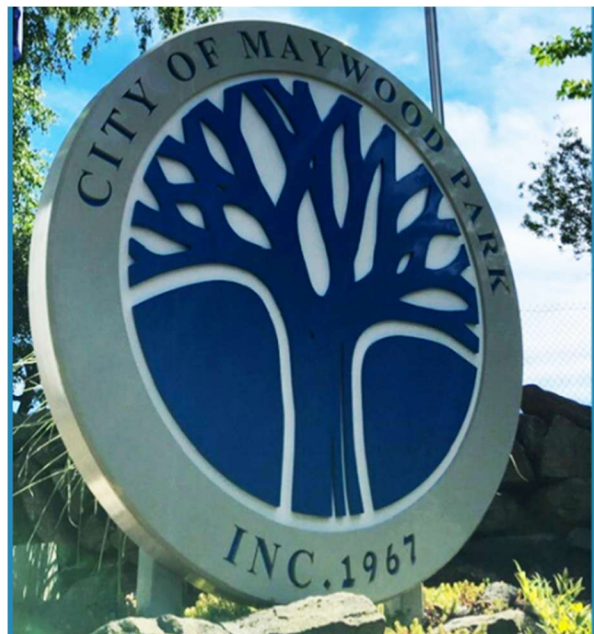
- The FY 2025-26 budget is \$718,200, a decrease of \$21,145 (2.9%) compared to FY 2024-25. The reduction is primarily due to a lower beginning fund balance and the return of \$170,300 in unused ARPA funds originally designated for a wastewater project.
- Maywood Park residents voted in Fall 2024 not to move forward with the City's wastewater sewer project. The city had received American Rescue Plan Act (ARPA) funds for this project, and now that it is not moving forward the City has budgeted to return those unspent federal dollars. ARPA funds were received in FY 2021-22 and FY 2022-23. The \$170,300 in ARPA funds were budgeted as special payments to be returned to the U.S. Treasury last fiscal year, but as the City continues to wait from instructions on how to return the funds, it is again included in this fiscal year budget.
- Public Safety Services rise 13% to \$95,500, due to the new Flood Safety Intergovernmental fee recently imposed by the Urban Flood Safety and Water Quality district. This fee totals \$12,000 in Maywood Park's FY 26 budget, representing two years of payments.
- The Failing Street Property Development Fund is budgeted at \$18,000, a decrease of 73% from FY25. This is due to final investments in Maywood Park Commons such as benches and landscaping. Once complete, any remaining funds will be transferred back to the General Fund.

### INTRODUCTION & BACKGROUND

The City of Maywood Park is a triangular residential area of about three square miles located at the intersection of Interstates 205 and 84.

It is an island surrounded by the City of Portland. Maywood Park serves about 340 homes and an estimated population of 829. It is home to a Mount Hood Community College campus.

The five-member council is elected at large to four-year terms. The council, from its membership, appoints the mayor and council president. The voters passed a permanent property taxing authority of \$1.9500 per thousand of assessed value in November 1998.



The city contracts with other districts for most services: Multnomah County for police, planning, and street maintenance and the City of Portland for water and fire protection services. Maywood Park does not have sanitary sewers; all sewage is processed on-site.

<b>City of Maywood Park</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Assessed Value in Millions	\$75.4	\$77.8	\$80.5	\$83.0
Real Market Value (M-5) in Millions	\$163.1	\$172.8	\$172.1	\$150.3
Property Tax Rate Extended: Operations	\$1.9500	\$1.9500	\$1.9500	\$1.9500
Measure 5 Impact	\$-123	\$-132	\$-176	\$-190
Number of Employees (FTE's)	1	1	1	1

## **BUDGET OVERVIEW**

The City of Maywood Park budgets its day-to-day operations in the General Fund, which supports personnel, public safety, community events, administration, and general maintenance. Street repair, signage, and landscape maintenance are budgeted in the State Tax Street Fund, funded by the City's share of Oregon Department of Transportation highway taxes. The City also maintains three additional funds dedicated to specific purposes: the Failing Street Property Development Fund, used for improvements to Maywood Park Commons; the Storm Drain Reserve Fund, which supports repairs, maintenance, and mandated DEQ testing of catch basins and dry wells; and the Wastewater System Reserve Fund, which holds federal recovery dollars received through the American Rescue Plan Act (ARPA).

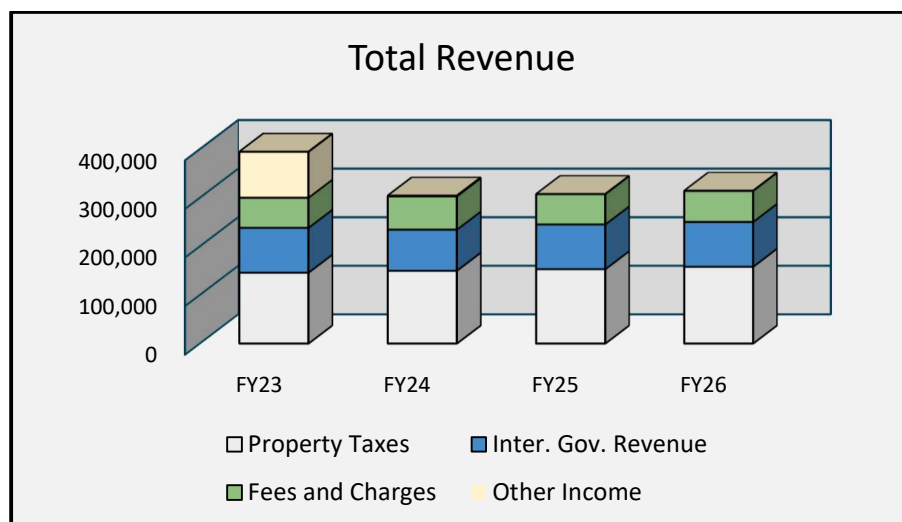
The City received ARPA funds in FY 2021-22 and FY 2022-23. These funds were initially set aside for the development of a public wastewater system. However, after residents voted not to pursue the project and no alternate qualifying use was identified, the City is now required to return the full amount. The FY 2025-26 budget includes this return as a Special Payment in the Wastewater System Reserve Fund (\$170,300).

Total Revenue vs. Total Expenditures				
	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Budget	Budget
Revenue	394,747	304,427	307,845	314,600
Expenditures	312,345	396,470	449,445	480,000
Gain/Loss in Dollars	82,402	-92,043	-141,600	-165,400
Gain/Loss Percentage	26.38%	-23.22%	-31.51%	-34.46%

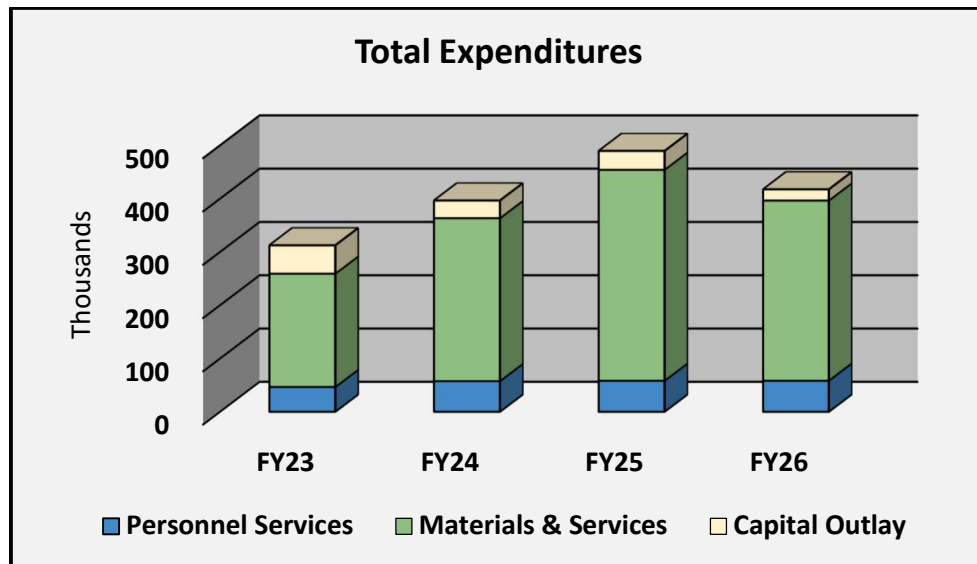
In most budgeted years, expenditures are outpacing the revenues received. Actual spending has a smaller gap, with FY 22 seeing a slight loss and FY 23 seeing an increase of \$82,400. Materials and services lead the operational spending.

## RESOURCES

The Approved Budget revenues are \$314,600. Primary revenue sources remain aligned with historical trends and include state-shared revenue, the state gasoline tax, franchise fees, and earned interest, with property taxes budgeted at \$158,000, accounting for just over 51% of the city's revenue. All income—except for state highway tax receipts—is deposited into the General Fund. The City's income has remained relatively stable, with the exception of FY22 and FY23, which saw one-time increases due to the ARPA funds received in support of a now-canceled wastewater project



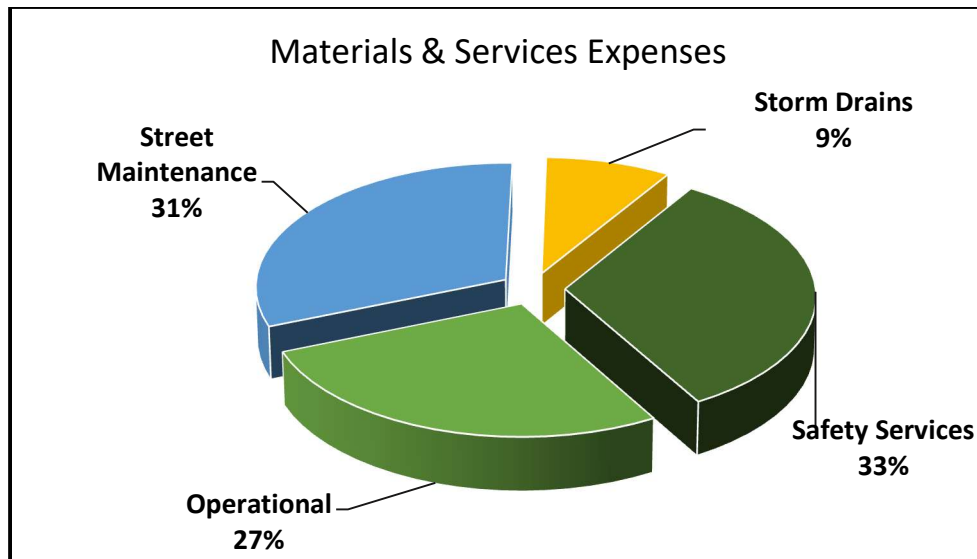
The preceding graph shows the city's total revenue. Property taxes and other governmental revenue sources are the city's primary funding sources. All revenue is consistent year over year, increasing slightly.

**REQUIREMENTS**

Year-over-year comparisons are shown in the previous graphs. As with the resources, expenditures have been relatively consistent year over year. Each category changes slightly. Personnel Services changes the least of the three categories. This expenditure covers slight increases in salary and associated payroll expenses. Materials and Services spiked in FY24, derived from a \$90 thousand allocation for professional fees and consulting services surrounding the sanitary sewer system. The category remained high in FY 25 due to maintenance projects and contract labor for code enforcement. Capital expenditures are the spending classification with the most variation, as this depends on the nature of the capital projects. Since the sanitary sewer project was set aside for now, capital expenditures continue to decrease with a total of \$21,000 and is focused on street signage, speed bump installation, berm irrigation repair, and miscellaneous office and IT equipment replacements.

**Personnel Services:** The City of Maywood Park is small and has only permanent FTE: the Finance Director/City Recorder which is a part-time salaried position. Total budgeted Personnel Services for FY26 is \$58,300, including \$10,500 for stipends paid to the Mayor and City Councilors, which also covers employer-paid payroll taxes. This amount is consistent with prior years. More details provided in the *General Fund Requirements* section of this review.

**Materials & Services** are the most significant expense entity at \$508,400. The chart shows that this grouping can be divided into five usage categories.



Safety Services, recorded in the General Fund, include contracts with the Multnomah County Sheriff's Office for patrols and BOEC 911 for emergency dispatch services. For FY26, public safety services are budgeted at \$95,500, a \$20,615 increase over the prior year due to the addition of a new Flood Safety Intergovernmental Fee (\$12,000). This amount represents two years of the fee, going forward the City will pay \$6,000 annually, plus any increases approved by Urban Flood Safety & Water Quality. The budgeted amount continues to support law enforcement, emergency response coordination, and neighborhood safety. This category also includes funds for Park Watch program supplies and general neighborhood security needs.

Street signs, traffic control, and related maintenance activities are budgeted in the State Tax Street Fund and are funded through the City's allocation of Oregon Department of Transportation Highway Trust dollars. Planned projects in FY26 include street repairs, berm irrigation system maintenance, and selective street sign replacement, with \$25,000 allocated for general street maintenance and \$19,000 for capital improvements.

Plans for new street signs, speed bumps, berm irrigation line repairs, street repairs, and computer equipment drive **capital expenditures** to \$21,000.

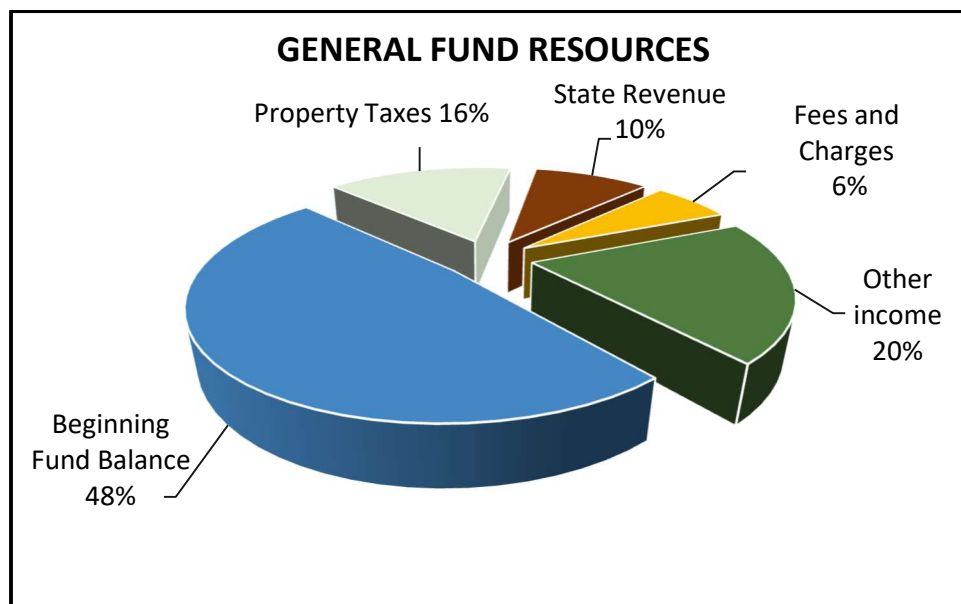
The FY26 budget includes **Special Payments** in the Wastewater System Reserve Fund, totaling \$170,300, which represents the full return of unused ARPA funds to the U.S. Treasury. These funds were originally received in FY22 and FY23 for a potential public wastewater system project. Since residents voted not to proceed with the project, the funds must now be returned. This expenditure contributes to the City's reduced ending fund balance for FY26. The City had originally budgeted to rereturn these funds in the current fiscal year, but are still awaiting instructions on how to return the funds so are including in next year's budget as well.

## GENERAL FUND

The General Fund is decreasing by approximately 20% in FY26, with resources totaling \$330,900, down from \$412,800 in FY25. This reduction reflects a combination of lower anticipated transfers from other funds and a more conservative projection for non-property tax revenues.

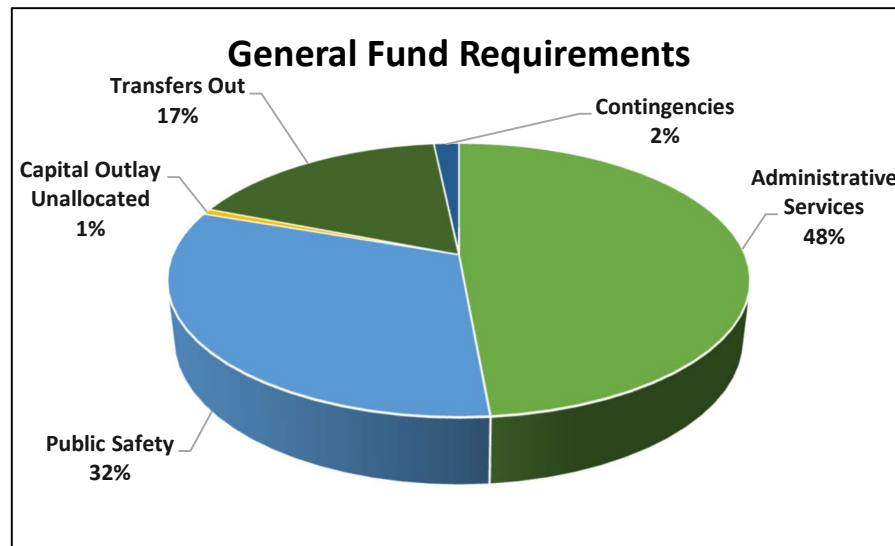
In FY26, the General Fund will transfer \$52,300 to other funds including \$28,000 to the State Tax Street Fund for capital improvements, and \$20,000 to the Storm Drain Reserve Fund to continue building long-term maintenance reserves.

## GENERAL FUND RESOURCES



**Property taxes** are Maywood Park's primary revenue source. Maywood Park will continue to levy its total tax rate of \$1.9500 per \$1,000 AV in FY26 to support the city operations. The rate will generate \$158,000 in revenue.

Maywood Park collects \$64,100 in **fees and charges**. The **State Revenue** is from State revenue sharing, cigarette, liquor, and marijuana tax. **Other resources** include licenses, rebates, reimbursements, and miscellaneous sources. **Transfers** into the General Fund come from the State Tax Street Fund, \$12,300, which covers the costs of administering the fund.

**GENERAL FUND REQUIREMENTS**

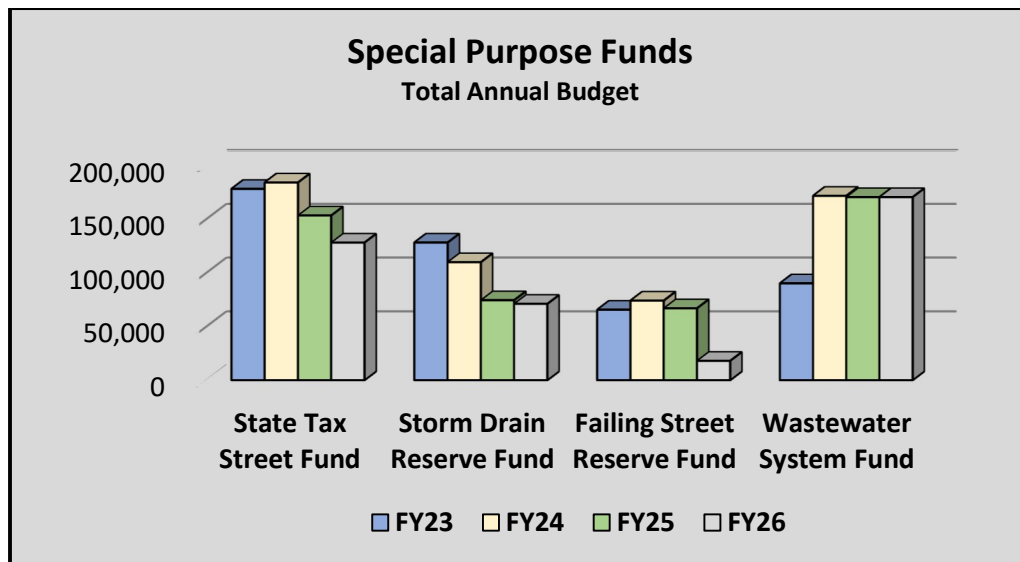
Maywood Park breaks the General Fund into four expenditure categories:

- **Administration and Support Services** include personnel services, fees for professional services such as auditors, city planning consultants and attorney fees, office supplies and expenses, and office and property management and maintenance. This expenditure is \$146,200, a 4.8% decrease from FY25.
  - **Personnel Services:** Maywood Park has one permanent employees: a finance director/city recorder. It is a part-time position with fixed monthly salary and no benefits. They are equivalent to less than one full-time employee. Allocations for salaries and wages will remain the same as FY25 with a budget of \$42,000. Stipends will slightly increase from \$10,370 to \$10,500 for the mayor and council members.
  - **Materials & Services:** The materials and services in the General Fund approved budget total \$87,900. This is a \$7,450 decrease from FY25 expenditures in this category and is a result of a decrease in the dollars set aside for community events and a reduction in conference and business mileage spending.
- **Providing Public Safety Services** in FY26 totals \$95,500, an overall \$11,000 increase from FY25. The majority of these dollars cover the inter-governmental agreement with the Multnomah County Sheriff's office for routine patrols for the city and three traffic speed control missions per year, the Bureau of Emergency Communications (BOEC) 911 emergency services charges and fire protection services, the bio-hazard camp cleanup cost, and Community/Neighborhood Response Team (CERT/NERT) materials and supplies and training costs. New this year, the Public Safety function also includes the new Flood Safety Intergovernmental Fee charged to all cities in the Urban Flood Safety and Water Quality District jurisdiction. The new fee totals \$12,000 and accounts for the increase in this budget area.
- **Unallocated Capital Expenditures** are the third category and total \$2,000. The city has budgeted for office furniture and computer equipment and to cover the remaining cost to complete the

upgrades to the temperature-controlled storage unit for the Community Emergency Response Team resources.

- **Transfers** from the General Fund increase from \$28,000 in FY25 to \$52,300 in FY26. This amount includes: \$28,000 to the State Tax Street Fund for capital improvements, and \$20,000 to the Storm Drain Reserve Fund to continue building long-term maintenance reserves.

## OTHER SIGNIFICANT BUDGET AREAS



## OTHER FUNDS

Maywood Park has four additional funds. The State Tax Street Fund receives a share of the Oregon Department of Transportation (ODOT) highway tax. The other three funds are supported only by transfers from the General Fund. Each fund decreased in FY26, except for the Wastewater System Reserves Fund which remains the same.

- **State Tax Street Fund \$128,000**  
The city is anticipating revenue from the Oregon Department of Transportation is \$67,000 which is relatively consistent with prior years, just a small increase over FY25's budget. A transfer from the General Fund totals \$20,000. These funds will support street maintenance, multi-use paths, signs, lighting, and related capital projects. The maintenance landscape budget of \$54,300 makes up the largest part of the budget for this fund and includes monthly maintenance and special landscape projects that vary from year to year such as trimming, removal of declining trees, and bark dust. The city is budgeting \$5,000 for contingency.
- **Storm Drain Reserves Fund \$71,000**  
This fund is used for Underground Injection Controls to handle stormwater runoff. The fund has a beginning balance of \$46,000 and will receive a transfer from the General Fund of \$25,000, a new budgetary item and the reason for the overall increases in transfers in the budget. The city



noted the need to build up their reserve of cash on hand to cover any repairs, upgrades, and maintenance to the storm drains as well as the yearly testing and reporting to DEQ.

- **Failing Street Property Development Reserves Fund \$18,000**

The Failing Street Property is a city-owned site planned for a city commons/city hall facility. Previously, this fund was exclusively supported by transfers from the General Fund. This fund was used as a reserve for future improvements to the lot owned by the city, referred to as Maywood Park Commons. Now that the project is nearly complete, the city doesn't need the additional resources. The budgeted \$18,000 (a decrease from \$66,900 in FY25) will cover bench maintenance and some planting that is left to do in the Commons. The remaining funds will be transferred to the General Fund.

- **Wastewater System Reserves Fund \$170,300**

Maywood Park does not have a sanitary sewer system. After many years of ongoing discussions, the city completed the study to move from septic systems to a city-wide sanitary sewer system and suggested this to the voters during the November 2024 election. The voters decided against moving forward with this project at this time. The one expenditure in this fund is the return of \$170,300 ARPA funds if the city does not find a qualified project before the deadline.

## DEBT STATUS

The City of Maywood Park has no debt.

## BUDGET PROCESS & COMPLIANCE

Yes	No	Compliance Issue
x		Did the district meet publication requirements?
x		Do resources equal requirements in every fund?
n/a		Does the GO Debt Service Fund show only principal and interest payments?
x		Are contingencies shown only in operating funds?
x		Did the budget committee approve the budget?
x		Did the budget committee set the levy?
n/a		Does the audit show the district was in compliance with budget law? – <i>not available</i>

## LOCAL BUDGET LAW COMPLIANCE

The FY 2025-26 Budget is in substantial compliance with local budget law. Estimates were judged to be reasonable for the purposes shown, with one budget organizational adjustment needed. The district has categorized the special payment to return unused ARPA funds as materials and services. Per budget law, special payments are a distinct category for appropriations (p.56 of the Department of Revenue Local Budget Law Manual). TSCC staff have communicated the needed adjustment to the city; the change should be made for the publication of the LB-1 and for the city's Adopted Budget resolution.

The fiscal year 2023-24 audit report shows no findings.

**CERTIFICATION LETTER RECOMMENDATIONS & OBJECTIONS**

TSCC staff suggest the Certification Letter contain no recommendations or objections.

<b>City of Maywood Park</b>					
<b>Budget Summary</b>					
	<b>2022 - 2023</b>	<b>2023 - 2024</b>	<b>2024 - 2025</b>	<b>2025 - 2026</b>	<b>%</b>
<b>SUMMARY OF ALL FUNDS</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Approved</b>	<b>Change</b>
<b>PROPERTY TAX BREAKDOWN:</b>					
Permanent Rate Property Taxes	145,793	149,876	153,000	158,000	3.3%
<b>TOTAL PROPERTY TAX</b>	<b>145,793</b>	<b>149,876</b>	<b>153,000</b>	<b>158,000</b>	<b>3.3%</b>
<b>RESOURCES:</b>					
Beginning Fund Balance	401,096	483,599	391,200	331,000	-15.4%
Property Taxes	145,793	149,876	153,000	158,000	3.3%
Intergovernmental Revenue	92,407	84,585	92,190	92,300	0.1%
Fees and Charges	61,969	68,677	62,455	64,100	2.6%
Other Income	94,578	1,289	200	200	0.0%
Transfers In	176,600	193,300	40,300	72,600	80.1%
<b>TOTAL RESOURCES</b>	<b>972,443</b>	<b>981,326</b>	<b>739,345</b>	<b>718,200</b>	<b>-2.9%</b>
<b>REQUIREMENTS BY OBJECT:</b>					
Personnel Services	46,325	57,426	58,170	58,300	0.2%
Materials & Services	212,768	305,795	566,275	508,400	-10.2%
Capital Outlay	53,252	33,250	35,300	21,000	-40.5%
Fund Transfers	176,600	193,300	40,300	72,600	80.1%
Contingencies	0	0	9,000	10,000	11.1%
Ending Fund Balance	483,498	391,555	30,300	47,900	58.1%
<b>TOTAL REQUIREMENTS BY OBJECT</b>	<b>972,443</b>	<b>981,326</b>	<b>739,345</b>	<b>718,200</b>	<b>-2.9%</b>
<b>SUMMARY OF BUDGET - BY FUND</b>					
General Fund	510,730	442,044	274,520	330,900	20.5%
State Tax Street Fund	177,984	183,929	153,225	128,000	-16.5%
Wastewater System Reserves Fund	90,115	171,524	170,300	170,300	0.0%
Storm Drain Reserve Fund	128,054	109,787	74,400	71,000	-4.6%
Failing Street Reserve Fund	65,560	74,042	66,900	18,000	-73.1%
<b>GRAND TOTAL ALL FUNDS</b>	<b>972,443</b>	<b>981,326</b>	<b>739,345</b>	<b>718,200</b>	<b>-2.9%</b>
<b>DETAIL OF GENERAL FUND</b>					
<b>RESOURCES:</b>					
Beginning Fund Balance	156,614	184,172	17,300	63,000	264.2%
Property Tax	145,793	149,876	153,000	158,000	3.3%
State Revenue	27,633	26,360	29,265	25,300	-13.5%

Fees and Charges	61,969	68,677	62,455	64,100	2.6%
Other Income	94,321	1,159	200	200	0.0%
Transfers In	24,400	11,800	12,300	20,300	65.0%
<b>TOTAL FUND RESOURCES</b>	<b>510,730</b>	<b>442,044</b>	<b>274,520</b>	<b>330,900</b>	<b>20.5%</b>

**REQUIREMENTS:**

Administrative Services	113,597	134,264	153,520	146,200	-4.8%
Public Safety	48,042	74,885	84,500	95,500	13.0%
Capital Outlay Unallocated	12,719	19,988	3,500	2,000	-42.9%
Transfers Out	152,200	181,500	28,000	52,300	86.8%
Contingencies	0	0	5,000	5,000	0.0%
Ending Fund Balance	184,172	31,407	0	29,900	0.0%
<b>TOTAL FUND REQUIREMENTS</b>	<b>510,730</b>	<b>442,044</b>	<b>274,520</b>	<b>330,900</b>	<b>20.5%</b>