

RESOURCES

GENERAL

(Fund)

City of Wasco

(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year Year 2025-26	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25							
1	661795	642310	524902	1 Available cash on hand* (cash basis) or	367648			1
2				2 Net working capital (accrual basis)				2
3	1138	1246	1001	3 Previously levied taxes estimated to be received	1001			3
4	33908	26969	19811	4 Interest	19811			4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	284	239	250	7 Cigarette Tax	250			7
8	8037	6893	6742	8 Liquor Tax	6742			8
9	19852	21907	26400	9 PP&L Franchise	22500			9
10	700	1250	933	10 Century Link/Gorge Net Franchise	8350			10
11	1964	2228	1876	11 Light Speed Networks Franchise	2000			11
12	463	58	58	12 WindWave/Inland Franchise	58			12
13	20	0	30	13 Liquor & Social Gaming Licenses	30			13
14	26517	11638	4000	14 Miscellaneous Revenue	4000			14
15	100000	0	100000	15 Wind Revenue (SIP Agreements)	0			15
16	20000	0	20000	16 Preserving Oregon Grant (Depot)	20000			16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26	177837	44213	160289	26 TOTAL OTHER RESOURCES	63930			26
27				27				27
28				28				28
29	874678	714738	706003	29 Total resources, except taxes to be levied	452390			29
30			69019	30 Taxes estimated to be received	63000			30
31	69967	64799		31 Taxes collected in year levied				31
32	944645	779537	775022	32 TOTAL RESOURCES	515390		0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements

GENERAL (Continued)
(Fund)

Historical data			Requirements for CITY OF WASCO	Budget for next year 2026-2027			
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 2023 – 2024	First preceding year 2024 – 2025						
1			1	PERSONAL SERVICES			1
2	14277	15871	2	Maintenance Tech Director	18603		2
3	20516	19427	3	Clerk & Office Staff	25958		3
4	16997	13890	4	Maintenance Tech. Ass. & Seas. Temp.	16900		4
5	9776	10883	5	Insurance Benefits	13966		5
6	2325	1996	6	Retirement	3001		6
7	-1987	4962	7	FICA/Medicare	6500		7
8	0	0	8	State Unemployment/Workers Comp	1177		8
9	741	613	9	Workers Comp (CIS coverage)	1080		9
10	62645	67642	10	TOTAL PERSONAL SERVICES	87185		10
11			11	MATERIALS & SERVICES			11
12	3000	3000	12	Payroll Services	3500		12
13	3085	6632	13	Legal Services	10000		13
14	15500	16500	14	Audit Services	15500		14
15	4105	9652	15	Planning & Engineering Services	10000		15
16	1499	1500	16	Groundskeeping Services	3000		16
17	5084	5302	17	Street Lights	6000		17
18	273	2300	18	City Hall Repairs & Maintenance	1500		18
19	2182	1937	19	City Hall Phone/Internet	4000		19
20	9714	11239	20	City Hall Operating Expenses	10000		20
21	4742	5368	21	Property/Liability Insurance & Surety Bond	7111		21
22	1407	2333	22	Meetings & Travel	3000		22
23	1516	1241	23	City Library	1500		23
24	213	195	24	Appreciation Dinner	650		24
25	2015	616	25	Administrative Miscellaneous	1200		25
26	516	1068	26	Publishing & Election Costs	1200		26
27	2563	5276	27	Community Enhancement	2500		27
28	57414	74159	28	TOTAL MATERIALS & SERVICES Pg. 1	80661		28
29			29				29
30			30	Total full time equivalent (FTE)*			30
31			31	Ending balance (prior years)			31
32			32	Unappropriated ending fund balance			32
33	120059	141801	33	Total requirements	167846	0	33

GENERAL (Continued)

(Fund)

Historical data			Requirements for CITY OF WASCO	Budget for next year 2026-2027					
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
Second preceding year 2023 – 2024	First preceding year 2024 - 2025								
1	120059	141801	181438	1	Total Requirements Pg. 1	167846			1
2				2					2
3	46701	9814	110151	3	HB5202	103871			3
4	0	0	3500	4	Ordinance Enforcement	3500			4
5	20000	0	20000	5	Preserving Oregon Grant (Depot)	20000			5
6				6					6
7	186760	151615	315089	7	Total Materials & Services & Personal Services	295217			7
8				1	CAPITAL OUTLAY				8
9	0	4905	5000	2	Equipment	2500			9
10	2437	3188	6000	3	City Hall Major Repairs	5000			10
11	0	0	200000	4	SIP Funded Projects	68514			11
12	0			5					12
13	2437	8093	211000	8	TOTAL CAPITAL OUTLAY	76014			13
14				9	TRANSFERS TO OTHER FUNDS				14
15	20000	20000	30000	10	Street Fund	30000			15
16	30000	30000	30000	11	State Tax Street	30000			16
17	5000	5000	5000	12	Water Fund	5000			17
18	5000	5000	100000	13	Sewer Fund	5000			18
19	1500	1500	1500	14	Parks & Recreation Fund	1500			19
20	31638	50000	0	15	Wasco School Preservation Fund	0			20
21	0	0	0	16	Water Sewer Reserve Fund	0			21
22				17					22
23				18					23
24				19					24
25	93138	111500	166500	20	TOTAL TRANSFERS	71500			25
26	0	0	19943	21	CONTINGENCY	72659			26
27				22					27
28	282335	271208	712532	28	TOTAL EXPENDITURES	515390			28
29				29					29
30				30	Total full time equivalent (FTE)*				30
31	642310	508329		31	Ending balance (prior years)				31
32				32	Unappropriated ending fund balance				32
33	924645	779537	712532	33	Total requirements	515390			33

RESOURCES
STREET
(Fund)

CITY OF WASCO
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024-2025						
1	245215	169497	147676	1 Available cash on hand* (cash basis) or	87672			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	7704	7305	5228	4 Interest	3500			4
5	20000	20000	30000	5 Transferred IN, from other funds	30000			5
6				6 OTHER RESOURCES				6
7	2	34554	16488	7 County Road Taxes	16488			7
8	0	0	250000	8 ODOT Streets Grant (Intergovernment)	250000			8
9	506	0		9 Grants and Contributions				9
10				10				10
11	508	34554	266488	11 Total Other Resources	266488			11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	273427	231356	449392	29 Total resources, except taxes to be levied	387660			29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	273427	231356	449392	32 TOTAL RESOURCES	387660			32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Form
OR-LB-31
Detailed Requirements
(Fund)

STREET

Historical data			Requirements for CITY OF WASCO	Budget for next year 2026-2027				
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second preceding year 2023 - 2024	First preceding year 2024 – 2025							
1			1	PERSONAL SERVICES			1	
2	3844	4275	5009	2	Maintenance Tech. Director	5009		2
3	5443	5232	7716	3	Clerk & Office Staff	7716		3
4	4582	3744	3931	4	Maintenance Tech. Assistant	5009		4
5	2632	2930	4001	5	Insurance Benefits	4001		5
6	625	614	907	6	Retirement	907		6
7	1366	1337	1324	7	FICA/Medicare	2000		7
8	0	0	317	8	State Unemployment/Workers Comp	317		8
9	199	165	560	9	Workers Comp (CIS Coverage)	560		9
10	18691	18297	23765	10	TOTAL PERSONAL SERVICES	25519		10
11				11				11
12				12	MATERIALS & SERVICES			12
13	4237	5232	5000	13	Maintenance & Improvements	5000		13
14	2855	3945	3200	14	Weed Spray	3200		14
15	1250	1418	1915	15	Insurance Benefits	1915		15
16				16				16
17	1271	1326	2576	17	Street Lights	2000		17
18	14090	30532	13200	18	Tools/Equipment/Vehicles	13200		18
19	23703	42453	25891	19	TOTAL MATERIALS	25315		19
20				20				20
21				21	CAPITAL OUTLAY			21
22	0	2000	2500	22	Repairs & Unkeep	2500		22
23	2176	623	2500	23	Equipment	2500		23
24	59360		65000	24	Major Repairs (Streets/Sidewalks)	35000		24
25	0		100000	25	SIP Funded Infrastructure Projects	20000		25
26	0		250000	26	ODOT SCA Street Project	250000		26
27	61536	2623	420000	27	TOTAL CAPITAL OUTLAY	310000		27
28	0	0	95555	28	CONTINGENCY	26826		28
29	103930	63373	565211	29	TOTAL EXPENSES	387660		29
30				30	Total full time equivalent (FTE)*			30
31	169497	167983		31	Ending balance (prior years)			31
32				32	Unappropriated ending fund balance			32
33	273427	231356	565211	33	Total requirements	387660		33

150-504-031 (Rev. 11-16)

*When budgeting for personnel services expenditures, include number of FTE Positions

RESOURCES
STATE TAX STREET

(Fund)

CITY OF WASCO

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for next year 2025 - 2026			
	Actual		Adopted Budget This Year Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1	137339	96281	71096	1 Available cash on hand* (cash basis) or	67031			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	3584	4149	2969	4 Interest				4
5	30000	30000	30000	5 Transferred IN, from other funds	30000			5
6				6 OTHER RESOURCES				6
7	33187	34097	34450	7 State Highway User Taxes	34450			7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	204110	164527	138515	29 Total resources, except taxes to be levied	131481			29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	204110	164527	138515	32 TOTAL RESOURCES	131481			32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements
State Tax Street
(Fund)

	Historical data			Requirements for <u>City of Wasco</u> (Name of program or organizational unit)	Budget for next year 2026 – 2027				
	Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2023 – 2024	First preceding year 2024 – 2025							
1				1	PERSONAL SERVICES				1
2	3844	4245	5009	2	Maintenance Tech Director	5009			2
3	5443	5232	7716	3	Clerk & Office Staff	7716			3
4	4582	3744	3931	4	Maintenance Tech Assistant	5009			4
5	2632	2930	4001	5	Insurance Benefits	4001			5
6	626	616	907	6	Retirement	907			6
7	1366	1337	1324	7	FICA/Medicare	2000			7
8	0	0	317	8	State Unemployment/Workers Comp.	317			8
9	199	165	560	9	Workers Comp. (CIS Coverage)	560			9
10	18692	18269	23765	10	TOTAL PERSONAL SERVICES	25519			10
11				11					11
12				12	MATERIALS & SERVICES				12
13	10454	10018	10000	13	Building & Ground Maintenance	10000			13
14	12726	11944	15000	14	Petroleum Products	15000			14
15	1250	1418	1915	15	Insurance	1915			15
16	8694	7969	7500	16	Park Maintenance & Depot Upkeep	7500			16
17	1271	1326	2000	17	Street Lights	1500			17
18	6426	6825	9000	18	Utilities (Depot restrooms,shop,old fire hall)	8000			18
19	920	1167	0	19	City shop cell phone	0			19
20	14705	15285	20000	20	Street/Sidewalk Repair	20000			20
21	56446	55952	65415	21	Total Materials & Services	63915			21
22				22					22
23				23	CAPITAL OUTLAY				23
24	30078	0	20000	24	Major Repairs (Streets & Sidewalks)	20000			24
25	2613	6100	10000	25	Equipment	5000			25
26	32691	6100	30000	26	TOTAL CAPITAL OUTLAY	25000			26
27				27					27
28	0	0	19335	28	Contingency	17047			28
29	107829	80321	138515	29	TOTAL EXPENDITURES	131481			29
30				30	Total full time equivalent (FTE)*				30
31	105817	84206		31	Ending balance (prior years)				31
32				32	Unappropriated ending fund balance				32
33	213646	164527	138515	33	Total requirements	131481			33

RESOURCES
WATER
(Fund)

CITY OF WASCO
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025 - 2026			
Actual		Adopted Budget This Year Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1	296361	236065	230406	1 Available cash on hand* (cash basis) or	119896		1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	5108	9717	7281	4 Interest	3597		4
5	5000	5000	5000	5 Transferred IN, from other funds	5000		5
6				6 OTHER RESOURCES			6
7				7 USER FEES			7
8	83395	81906	83000	8 Operation/Maint/Replacement	117677		8
9	29126	28854	29000	9 Phase II Construction Debt Service	27603		9
10				10			10
11				11			11
12				12 OTHER REVENUE			12
13	1000	3000	1000	13 New Connections & SDC's	1000		13
14	10908	7152	16200	14 Water Sales w/Water Use Permits	16200		14
15				15 Special Water Sale Agreement	208000		15
16				16 Buisness Oregon Planning Grant	50000		16
17				17 Other Water Master Plan Grants	50000		17
18				18			18
19	124429	120912	129200	19 Total Other Resources	470480		19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	430898	371694	371887	29 Total resources, except taxes to be levied	598973		29
30				30 Taxes estimated to be received			30
31				31 Taxes collected in year levied			31
32	430898	371694	371887	32 TOTAL RESOURCES	598973		32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements
WATER FUND
(Fund)

Historical data			Requirements for <u>City of Wasco</u>	Budget for next year <u>2026</u> – <u>2027</u>			
Actual		Adopted budget this year <u>2025</u> – <u>2026</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year <u>2023</u> - <u>2024</u>	First preceding year <u>2024</u> - <u>2025</u>						
1			1	PERSONAL SERVICES			1
2	15895	19367	2	Maintenance Tech Director	20670		2
3	23322	22419	3	Clerk & Office Staff	28392		3
4	20201	14985	4	Maintenance Tech Assistant	19500		4
5	11280	12558	5	Insurance Benefits	16115		5
6	2682	2303	6	Retirement	3445		6
7	5851	5727	7	FICA/Medicare	7000		7
8	0	0	8	State Unemployment/Workers Comp.	1358		8
9	877	706	9	Workers Comp. (CIS Coverage)	2400		9
10	80108	78065	10	TOTAL PERSONAL SERVICES	98880		10
11			11				11
12			12	MATERIALS & SERVICES			12
	10458	15239	13	Maintenance & Improvements	17300		13
14	13281	16304	14	Power	20000		14
15	3244	6012	15	Water System Tests & Permits	4000		15
16	5356	6079	16	Insurance	7935		16
17	1065	3986	17	Certification School & Test	4500		17
18	0	0	18	Backflow Devises & Testing	5000		18
19	1853	6324	19	Well House Repairs	4000		19
20	0	0	20	Chlorine	500		20
21	1220	12000	21	Water Management & Conservation Plan	12000		21
22			22	Special Water Sale Funded Projects	208000		22
23			23	Water Master Plan Update	100000		23
24	36477	65944	24	TOTAL MATERIALS & SERVICES	383235		24
25			25	CAPITAL OUTLAY			25
26	307	1021	26	Tools	5000		26
27	27956	500	27	Equipment & Vehicles	10000		27
28	10298	13680	28	Major Repairs	10000		28
29	38561	15201	29	TOTAL CAPITAL OUTLAY	25000		29
30			30	Total full time equivalent (FTE)*			30
31			31	Ending balance (prior years)			31
32			32	Unappropriated ending fund balance			32
33	155146	159210	33	Total requirements for this page	507115		33

Detailed Requirements
WATER FUND
(Fund)

Historical data			Requirements for <u>City of Wasco</u> (Name of program or organizational unit)	Budget for next year 2026 – 2027			
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2023 – 2024	First Preceding Year 2024 - 2025						
1			1	DEBT SERVICE			1
2	26835	18522	2	Phase II Construction Annual Loan Payment	18522		2
3	26835	18522	3	TOTAL DEBT SERVICE	18522		3
4			4				4
5			5				5
6			6				6
7			7				7
8			8				8
9			9				9
10			10	TRANSEERS TO:			10
11	10000	10000	11	Water/Sewer Reserve	10000		11
12			12				12
13			13				13
14			14				14
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25	0	0	25	CONTINGENCY	63336		25
26			26				26
27			27				27
28	36835	28522	28	TOTAL EXPENDITURES - This Page	91858		28
29	155146	159210	29	Total Expenditures Page 9	507115		29
30			30	Total full time equivalent (FTE)*			30
31	238917	183962	31	Ending balance (prior years)			31
32			32	Unappropriated ending fund balance			32
33	430898	371694	33	Total requirements	598973		33

*When budgeting for personnel services expenditures, include number of related FTE positions.

RESOURCES
SEWER

(Fund)

CITY OF WASCO

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026 - 2027		
Actual		Adopted Budget This Year Year 2025 - 2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1	74836	48155	18296	1 Available cash on hand* (cash basis) or	63684		1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	4274	2075	1485	4 Interest	1300		4
5	5000	5000	100000	5 Transferred IN, from other funds	5000		5
6				6 OTHER RESOURCES			6
7				7 USER FEES			7
8	85859	85261	87450	8 Operations/Maint/Replacement	111300		8
9	42780	40716	43900	9 Construction Debt Service	55644		9
10				10 GRANTS & LOANS			10
11			50000	11 Business Oregon Planning Grant	0		11
12			500000	12 Clean Water State Revolving Fund Program	600000		12
13				13			13
14				14			14
15				15			15
16				16			16
17				17 OTHER REVENUE			17
18	499	0	3000	18 New Connections	3000		18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	213248	181207	804131	29 Total resources, except taxes to be levied	839928		29
30				30 Taxes estimated to be received			30
31				31 Taxes collected in year levied			31
32	213248	181207	804131	32 TOTAL RESOURCES	839928		32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements
SEWER FUND
(Fund)

Historical data			Requirements for <u>City of Wasco</u>	Budget for next year 2026 – 2027				
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second preceding year 2023 – 24	First preceding year 2024 – 2025							
1			1	PERSONAL SERVICES				1
2	16498	18316	2	Maintenance Tech Director	20670			2
3	23322	22419	3	Clerk & Office Staff	28392			3
4	19620	16035	4	Maintenance Tech Assistant	19500			4
5	11280	12558	5	Insurance Benefits	16115			5
6	2682	2148	6	Retirement	3445			6
7	5851	5727	7	FICA/Medicare	7000			7
8	0	0	8	State Unemployment/Workers Comp.	1358			8
9	855	708	9	Workers Comp. (CIS Coverage)	2400			9
10	80108	77911	10	TOTAL PERSONAL SERVICES	98880			10
11			11	MATERIALS & SERVICES				11
12	14674	15359	12	Maintenance & Improvements	15000			12
13	4064	4428	13	Sewer System Tests & Permits	7000			13
14	6687	5891	14	Power	7840			14
15	1346	1387	15	Weed Spray	3000			15
16	4351	7653	16	Chlorine	7500			16
17	1401	1924	17	Certification School & Test	2500			17
18	5356	6079	18	Insurance	7935			18
19	6960	10273	19	Contract Services	7128			19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28			28					28
29			29					29
30			30					30
31	44839	52994	31	TOTAL MATERIALS & SERVICES	57903			31
32			32					32
33	124947	130905	33	Total requirements for page 12	156783			33

Detailed Requirements
SEWER FUND
(Fund)

Historical data			Requirements for <u>City of Wasco</u> (Name of program or organizational unit)	Budget for next year 2026 – 2027			
Actual		Adopted budget this year 2025 – 2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2023 – 2024	First Preceding Year 2024 - 2025						
1			1	CAPTIAL OUTLAY			1
2	1300	1000	2	Oregon Revolving Water Fund Point Source Loan	500000		2
3		100000	3	Oregon Revolving Water Fund Planning Loan	100000		3
4	11086	1061	4	Equipment & Vehicles	10000		4
5	0	0	5	Business Oregon Planning Grant	0		5
6			6				6
7			7				7
8	12386	2061	25	TOTAL CAPITAL OUTLAY	610000		8
9			9				9
10			10				10
11			11				11
12			12				12
13			13				13
14			14				14
15			15				15
16			16				16
17			17				17
18			18	DEBT SERVICE			
19	27760	27760	26	Phase I Construction Annual Loan Payment	27761		19
20	27760	27760	20	TOTAL DEBT SERVICE	27761		20
21			21				21
22			22	TRANSFERS OUT OF FUND			
23	0	10000	23	Water/Sewer Reserve	10000		23
24			24				24
25	0	0	25	CONTINGENCY			
26		51833	26		35384		26
27			27				27
28	40146	39821	28	TOTAL EXPENDITURES - This Page	683145		28
29	124947	130905	29	Total Expenditures Page 12	156783		29
30			30	Total full time equivalent (FTE)*			30
31	48155	10481	31	Ending balance (prior years)			31
32			32	Unappropriated ending fund balance			32
33	213248	181207	33	Total requirements	839928		33

*When budgeting for personnel services expenditures, include number of related FTE positions.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

STATE REVENUE SHARING

(Fund)

City of Wasco

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
	Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25						
1				1	RESOURCES			1
2	25460	22568	20210	2	Cash on hand * (cash basis), or	8195		2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	657	973	696	5	Interest	435		5
6				6	Transferred IN, from other funds			6
7	4931	4116	5000	7	State Revenue Sharing Income	4400		7
8				8				8
9				9				9
10	31048	27657	25906	10	Total Resources, except taxes to be levied	13030		10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	31048	27657	25906	13	TOTAL RESOURCES	13030		13
14				14	REQUIREMENTS **			14
15				15	Org Unit or Prog & Activity	Object Classification	Detail	15
16				16	Materials & Services			16
17	268	275	352	17			League of OR Cities Dues	17
18	3408	3500	3500	18			Community Enhancement	18
19	0	0	12054	19			ORD Code Enforcement	19
20	500	1000	1000	20			Sherman Co. Food Bank	20
21	4176	4775	16906	21			TOTAL Material & Services	21
22				22	Transfers to other funds			22
23	1538	3000	3000	23			Memorial Day Celebration	23
24	2766	3000	3000	24			Depot Restoration Account	24
25			3000	25			Parks & Recreation	25
26			9000	26			Total Transfers	26
27	8480	10775	25906	27			TOTAL EXPENDITURES	27
28				28				28
29	22568	16882		29	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	31048	27657	25906	31	TOTAL REQUIREMENTS			31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

D.L.C.D
(Fund)

City of Wasco
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
	Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25						
1			1	RESOURCES			1	
2	12307	13157	11028	2	Cash on hand * (cash basis), or	7665	2	
3				3	Working Capital (accrual basis)		3	
4				4	Previously levied taxes estimated to be received		4	
5	375	567	406	5	Interest	100	5	
6				6	Transferred IN, from other funds		6	
7	0	0	1000	7	D.L.C.D. Planning Grant	44228	7	
8	485	1450	75	8	Planning Fees & Permits	2000	8	
9				9			9	
10	13167	15174	12509	10	Total Resources, except taxes to be levied	53993	10	
11				11	Taxes estimated to be received		11	
12				12	Taxes collected in year levied		12	
13	13167	15174	12509	13	TOTAL RESOURCES	53993	13	
14				14	REQUIREMENTS **		14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail	15
16	0	5457	12509	16			Land Use Planning Expenses	16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	13167	9717		29	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	13167	15174	12509	31	TOTAL REQUIREMENTS	53993		31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
PARKS & RECREATION
(Fund)

City of Wasco
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
	Actual		Adopted Budget Year 2025 - 26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 24	First Preceding Year 2023- 25							
1				1	RESOURCES				1
2	17574	20007	5854	2	Cash on hand * (cash basis), or	6353			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	933	862	300	5	Interest	150			5
6	1500	1500	3000	6	Transferred IN, from other funds	3000			6
7	0	0	0	7	Donations & Grants	0			7
8				8					8
9				9					9
10	20007	22369	9154	10	Total Resources, except taxes to be levied	9503	0		10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	20007	22369	9154	13	TOTAL RESOURCES	9503	0		13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity Object Classification Detail				15
16	933	15278	3000	16		3000			16
17	0	0	6154	17		6503			17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	933	15278	9154	26		9503	0		26
27				27	TOTAL EXPENDITURES				27
28				28					28
29	19074	7091		29	Ending balance (prior years)				29
30				30	UNAPPROPRIATED ENDING FUND BALANCE	0			30
31	20007	22369	9154	31	TOTAL REQUIREMENTS	9503	0		31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
WASCO SCHOOL Preservation & WSEC
(Fund)

City of Wasco
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027		
Actual		Adopted Budget Year 2025 - 26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25							
1			1	RESOURCES			1	
2	-1991	-16087	47206	2	Cash on hand * (cash basis)	29777	2	
3	20	19	18	3	Interest	20	3	
4	0	50000	0	4	Transferred IN, from other funds	0	4	
5	44963	48611	45000	5	WSEC Revenue (rent, donations, other)	45000	5	
6	0	19027	120000	6	Grant Projects (SDL, SCCC, FORD, etc.)	120000	6	
7	31638	0	0	7	Transferred IN, from other funds	0	7	
8	0	0	0	8	County Funding -- for General Operation	0	8	
9				9			9	
10				10			10	
11	74630	101570	212224	11	Total Resources, except taxes to be levied	194797	11	
12				12	Taxes estimated to be received		12	
13				13	Taxes collected in year levied		13	
14	74630	101570	212224	14	TOTAL RESOURCES	194797	14	
15				15	REQUIREMENTS **		15	
16				16	Org Unit or Prog & Activity Object Classification Detail		16	
17				17	Materials and Services		17	
18				18			18	
19			20000	19	Grant Projects	120000	19	
20	60532	56868	50000	20	Operations & Maintenance	55000	20	
21			3000	21	Maintenance	0	21	
22				22			22	
23				23		0	23	
24				24	CAPITAL OUTLAY		24	
25	30185	0	25000	25	Major Repairs & Replacements	0	25	
26	0	0	100000	26	Grant Funded Capital Outlay	0	26	
27	0	0	14226	27	CONTINGENCY	19797	27	
28	90717	56868	212226	28	TOTAL EXPENDITURES	194797	28	
29	-16087	44702		29	Ending balance (prior years)		29	
30				30	UNAPPROPRIATED ENDING FUND BALANCE		30	
31	74630	101570	212226	31	TOTAL REQUIREMENTS	194797	31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATER/SEWER RESERVE**
(Fund)

City of Wasco
(Name of Municipal Corporation)

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			Line Item	
	Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25							
1				1	RESOURCES			1	
2	343021	308201	270224	2	Cash on hand * (cash basis), or	69347		2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5	11639	13282	9505	5	Interest	2080		5	
6				6	Transferred IN, from other funds			6	
7	0	10000	10000	7	Water Fund Annual Transfer	10000		7	
8	0	10000	10000	8	Sewer Fund Annual Transfer	10000		8	
9				9				9	
10	354660	341483	299729	10	Total Resources, except taxes to be levied	91427		10	
11				11	Taxes estimated to be received			11	
12				12	Taxes collected in year levied			12	
13	354660	341483	299729	13	TOTAL RESOURCES	91427		13	
14				14	REQUIREMENTS **			14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail	15	
16	46459	95962	299729	16			Water and/or Sewer Repair	16	
17				17				17	
18				18				18	
19				19				19	
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26	46459	95962	299729	26			TOTAL EXPENDITURES	26	
27				27				27	
28				28				28	
29	308201	245521		29	Ending balance (prior years)			29	
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30	
31	354660	341483	299729	31	TOTAL REQUIREMENTS			91427	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Memorial Day Celebration
(Fund)

City of Wasco
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 27					
	Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25								
1				1	RESOURCES			1		
2		12265	16766	2	Cash on hand * (cash basis), or	12559		2		
3				3	Working Capital (accrual basis)			3		
4				4	Previously levied taxes estimated to be received			4		
5		6	10	5	Interest	10		5		
6		0	3000	6	Transferred IN, from other funds	3000		6		
7		5002	1000	7	Donations	1000		7		
8		0	1000	8	Sales	1000		8		
9				9				9		
10	0	17273	21776	10	Total Resources, except taxes to be levied	17569	0	0	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	0	17273	21776	13	TOTAL RESOURCES	17569	0	0	13	
14				14	REQUIREMENTS **				14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16		0	5000	16			Operational Funds	5000	16	
17				17					17	
18		4719	15770	18			Contingency	12569	18	
19				19					19	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24				24					24	
25				25					25	
26				26					26	
27				27					27	
28				28					28	
29		12553		29	Ending balance (prior years)					29
30				30	UNAPPROPRIATED ENDING FUND BALANCE					30
31	0	17272	20770	31	TOTAL REQUIREMENTS	17569	0	0	31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Historic Railroad Depot Restoration
(Fund)**

City of Wasco
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 27						
	Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25									
1			1	RESOURCES				1			
2		7766	31365	2	Cash on hand * (cash basis), or	2163		2			
3				3	Working Capital (accrual basis)			3			
4				4	Previously levied taxes estimated to be received			4			
5		21970	5	5	Interest	5		5			
6			3000	6	Transferred IN, from other funds	3000		6			
7		3000	0	7	Donations			7			
8			0	8	Misc.			8			
9				9				9			
10	0	32736	34370	10	Total Resources, except taxes to be levied	5168	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	0	32736	34370	13	TOTAL RESOURCES	5168	0	0	13		
14				14	REQUIREMENTS **				14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16		21255	30000	16			Repair and Maintenance	4168	16		
17			1000	17			Operational	1000	17		
18				18					18		
19				19					19		
20				20					20		
21				21					21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26		0	6955	26			Contingency	0	26		
27				27					27		
28				28					28		
29		11481		29	Ending balance (prior years)				29		
30				30	UNAPPROPRIATED ENDING FUND BALANCE				30		
31	0	32736	37955	31	TOTAL REQUIREMENTS			5168	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.