

RESOURCES

GENERAL

(Fund)

City of Wasco

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027				
	Actual		Adopted Budget This Year Year 2025-26		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	Same As Proposed	Same As Approved	1
2				2	Net working capital (accrual basis)				2
3	1138	1246	1001	3	Previously levied taxes estimated to be received	1001			3
4	33910	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	1000	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	4566	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	1650			17	Sherman Co. Cultural Coalition				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	157836	44213	160289	26	TOTAL OTHER RESOURCES	63930			26
27				27					27
28				28					28
29	854679	714738	706003	29	Total resources, except taxes to be levied	452390			29
30			69019	30	Taxes estimated to be received	63000			30
31	69966	64799		31	Taxes collected in year levied				31
32	924645	779537	775022	32	TOTAL RESOURCES	515390			0

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		Same As Proposed	Same As Approved	1
2	14277	15871	18603	2	Maintenance Tech Director	18603			2
3	20516	19427	26499	3	Clerk & Office Staff	25958			3
4	16997	13890	14601	4	Maintenance Tech. Ass. & Seas. Temp.	16900			4
5	9776	10883	12356	5	Insurance Benefits	13966			5
6	2325	1996	3001	6	Retirement	3001			6
7	-1987	4962	6500	7	FICA/Medicare	6500			7
8	0	0	1177	8	State Unemployment/Workers Comp	1177			8
9	741	613	2080	9	Workers Comp (CIS coverage)	1080			9
10	62645	67642	84817	10	TOTAL PERSONAL SERVICES	87185			10
11				11	MATERIALS & SERVICES				11
12	3000	3000	3500	12	Payroll Services	3500			12
13	3085	6632	10000	13	Legal Services	10000			13
14	15500	16500	15500	14	Audit Services	15500			14
15	4105	9652	10000	15	Planning & Engineering Services	10000			15
16	1499	1500	15000	16	Groundskeeping Services	3000			16
17	5084	5302	8960	17	Street Lights	6000			17
18	273	2300	2500	18	City Hall Repairs & Maintenance	1500			18
19	2182	1937	4000	19	City Hall Phone/Internet	4000			19
20	9714	11239	10000	20	City Hall Operating Expenses	10000			20
21	4742	5368	7111	21	Property/Liability Insurance & Surety Bond	7111			21
22	1407	2333	3000	22	Meetings & Travel	3000			22
23	1516	1241	1500	23	City Library	1500			23
24	213	195	650	24	Appreciation Dinner	650			24
25	2015	616	1200	25	Administrative Miscellaneous	1200			25
26	516	1068	1200	26	Publishing & Election Costs	1200			26
27	2563	5276	2500	27	Community Enhancement	2500			27
28	57414	74159	96621	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	181438	33	Total requirements	167846			0

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

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

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	120059	141801	181438	1	Total Requirements Pg. 1	167846	Same As Proposed	Same As Approved	1
2				2					2
3	46701	9814	110151	3	HB5202	103871			3
4	0	0	3500	4	Ordinance Enforcement	3500			4
5	0	0	20000	5	Preserving Oregon Grant (Denot)	20000			5
6				6					6
7	166760	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	20000	0	200000	4	SIP Funded Projects	68514			11
12	0			5					12
13	22437	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	82433	21	CONTINGENCY	72659			26
27				22					27
28	282335	271208	775022	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	775022	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	Same As Proposed	Same As Approved	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

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	Same As Proposed	Same As Approved	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	Same As Proposed	Same As Approved	13	
14	2855	3945	3200	14	Weed Spray	3200			14	
15	1250	1418	1915	15	Insurance	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 & Upkeep	2500			Same As Proposed	Same As Approved
23	2176	623	2500	23	Equipment	2500	23			
24	59360		35000	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	390000	27	TOTAL CAPITAL OUTLAY	310000	27			
28	0	0	9736	28	CONTINGENCY	26826	28			
29	103930	63373	449392	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	449392	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	Same As Proposed	Same As Approved	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			

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		Same As Proposed	Same As Approved	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	96281	84206		31	Ending balance (prior years)				31
32				32	Unappropriated ending fund balance				32
33	204110	164527	138515	33	Total requirements	131481			33

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

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

**FORM
OR-LB-20**

**RESOURCES
WATER**

(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	296361	236065	230406	1	Available cash on hand* (cash basis) or	119896	Same As Proposed	Same As Approved	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

Detailed Requirements
WATER 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 - 2024	First preceding year 2024 - 2025							
1				1	PERSONAL SERVICES				1
2	15895	19367	21465	2	Maintenance Tech Director	20670	Same As Proposed	Same As Approved	2
3	23322	22419	30576	3	Clerk & Office Staff	28392			3
4	20201	14985	16848	4	Maintenance Tech Assistant	19500			4
5	11280	12558	14256	5	Insurance Benefits	16115			5
6	2682	2303	3445	6	Retirement	3445			6
7	5851	5727	5300	7	FICA/Medicare	7000			7
8	0	0	1358	8	State Unemployment/Workers Comp.	1358			8
9	877	706	2400	9	Workers Comp. (CIS Coverage)	2400			9
10	80108	78065	95648	10	TOTAL PERSONAL SERVICES	98880			10
11				11					
12				12	MATERIALS & SERVICES				12
	10458	15239	17300	13	Maintenance & Improvements	17300			13
14	13281	16304	15680	14	Power	20000			14
15	3244	6012	6000	15	Water System Tests & Permits	4000			15
16	5356	6079	7935	16	Insurance	7935			16
17	1065	3986	4500	17	Certification School & Test	4500			17
18	0	0	5000	18	Backflow Devises & Testing	5000			18
19	1853	6324	4000	19	Well House Repairs	4000			19
20	0	0	500	20	Chlorine	500			20
21	1220	12000	0	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	60915	24	TOTAL MATERIALS & SERVICES	383235			24
25				25	CAPITAL OUTLAY				25
26	307	1021	5000	26	Tools	5000			26
27	27956	500	30000	27	Equipment & Vehicles	10000			27
28	10298	13680	20000	28	Major Repairs	10000			28
29	38561	15201	55000	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	211563	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 202 <u>6</u> – 202 <u>7</u>			
	Actual		Adopted budget this year 202 <u>5</u> – 202 <u>6</u>			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 202 <u>3</u> – 202 <u>4</u>	First Preceding Year 202 <u>4</u> - 202 <u>5</u>							
1				1	DEBT SERVICE				1
2	26835	18522	26835	2	Phase II Construction Annual Loan Payment	18522	Same As Proposed	Same As Approved	2
3	26835	18522	26835	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	TRANSFERS TO:				
11	10000	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	123489	25	CONTINGENCY	63336			25
26				26					26
27				27					27
28	36835	28522	160324	28	TOTAL EXPENDITURES - This Page	91858			28
29	155146	159210	211563	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	371887	33	Total requirements	598973			33

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

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

**FORM
OR-LB-20**

**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	Same As Proposed	Same As Approved	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

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	21465	2	Maintenance Tech Director	20670	Same As Proposed	Same As Approved	2
3	23322	22419	30576	3	Clerk & Office Staff	28392			3
4	19620	16035	16848	4	Maintenance Tech Assistant	19500			4
5	11280	12558	14256	5	Insurance Benefits	16115			5
6	2682	2148	3461	6	Retirement	3445			6
7	5851	5727	5270	7	FICA/Medicare	7000			7
8	0	0	1358	8	State Unemployment/Workers Comp.	1358			8
9	855	708	2400	9	Workers Comp. (CIS Coverage)	2400			9
10	80108	77911	95634	10	TOTAL PERSONAL SERVICES	98880			10
11				11	MATERIALS & SERVICES				11
12	14674	15359	15000	12	Maintenance & Improvements	15000			12
13	4064	4428	7000	13	Sewer System Tests & Permits	7000			13
14	6687	5891	7840	14	Power	7840			14
15	1346	1387	3000	15	Weed Sprav	3000			15
16	4351	7653	5000	16	Chlorine	7500			16
17	1401	1924	2500	17	Certification School & Test	2500			17
18	5356	6079	7935	18	Insurance	7935			18
19	6960	10273	7128	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	55403	31	TOTAL MATERIALS & SERVICES	57903			31
32				32					32
33	124947	130905	151037	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	403500	2	Oregon Revolving Water Fund Point Source Loan	500000	Proposed	AS	2
3			100000	3	Oregon Revolving Water Fund Planning Loan	100000			3
4	11086	1061	10000	4	Equipment & Vehicles	10000			4
5	0	0	50000	5	Business Oregon Planning Grant	0			5
6				6					6
7				7					7
8	12386	2061	563500	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				Same
19	27760	27760	27761	26	Phase I Construction Annual Loan Payment	27761	19		
20	27760	27760	27761	20	TOTAL DEBT SERVICE	27761	20		
21				21			21		
22				22	TRANSFERS OUT OF FUND		22		
23	0	10000	10000	23	Water/Sewer Reserve	10000	23		
24				24			24		
25	0	0	51833	25	CONTINGENCY	35384	25		
26				26			26		
27				27			27		
28	40146	39821	653094	28	TOTAL EXPENDITURES - This Page	683145	28		
29	124947	130905	151037	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	804131	33	Total requirements	839928	33		

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

*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	352			17
18	3408	3500	3500	18			Community Enhancement	1500			18
19	0	0	12054	19			ORD Code Enforcement	5678			19
20	500	1000	1000	20			Sherman Co. Food Bank	1000			20
21	4176	4775	16906	21			TOTAL Material & Services	8530			21
22				22	Transfers to other funds						22
23	1538	3000	3000	23			Memorial Day Celebration	1500			23
24	2766	3000	3000	24			Depot Restoration Account	1500			24
25			3000	25			Parks & Recreation	1500			25
26			9000	26			Total Transfers	4500			26
27	8480	10775	25906	27			TOTAL EXPENDITURES	13030			27
28				28							28
29	22568	16882		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			0			30
31	31048	27657	25906	31	TOTAL REQUIREMENTS			13030			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	7665	Same AS Approved	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	100		5	
6				6	Transferred IN, from other funds					6	
7	0	0	1000	7	D.L.C.D. Planning Grant		44228	44228		7	
8	485	1450	75	8	Planning Fees & Permits		2000	2000		8	
9				9						9	
10	13167	15174	12509	10	Total Resources, except taxes to be levied		53993	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	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	53993		9765	16
17				17			Housing Planning Assistance Grant	0		44228	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	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.

Same As Approved

**FORM
OR-LB-10**

**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	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	150	5
6	1500	1500	3000	6	Transferred IN, from other funds			3000	1500	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	8003	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	8003	13
14				14	REQUIREMENTS **					14
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15
16	933	15278	3000	16			Park Maintenance	3000	3000	16
17	0	0	6154	17			Equipment & Improvement	6503	5003	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			TOTAL EXPENDITURES	9503	8003	26
27				27						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	8003	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.

Same As Approved

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	29777	2
3	20	19	18	3	Interest			20	20	3
4	0	50000	0	4	Transferred IN, from other funds			0	0	4
5	44963	48611	45000	5	WSEC Revenue (rent, donations, other)			45000	45000	5
6	0	19027	120000	6	Grant Projects (SDL, SCCC, FORD, etc.)			120000	120000	6
7	31638	0	0	7	Transferred IN, from other funds			0	0	7
8	0	0	0	8	County Funding -- for General Operation			0	0	8
9				9						9
10				10						10
11	74630	101570	212224	11	Total Resources, except taxes to be levied			194797	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	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	Contract Services			0	14000	18
19			20000	19	Grant Projects Depentent Projects			120000	120000	19
20	60532	56868	50000	20	Operations & Mainenance			55000	41000	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	0	25
26	0	0	100000	26			Grant Funded Capital Outlay	0	0	26
27	0	0	14226	27			CONTINGENCY	19797	19797	27
28	90717	56868	212226	28			TOTAL EXPENDITURES	194797	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	194797	31

Same As Approved

*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)

	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	343021	308201	270224	2	Cash on hand * (cash basis), or			69347	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	2080		5
6				6	Special Water Sales System Infrastructure Fee				35000		6
7				7	Transferred IN, from other funds						7
8	0	10000	10000	8	Water Fund Annual Transfer			10000	10000		8
9	0	10000	10000	9	Sewer Fund Annual Transfer			10000	10000		9
10	354660	341483	299729	10	Total Resources, except taxes to be levied			91427	126427		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	126427		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	91427	126427		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	91427	126427		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	126427		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.

Same As Approved

**FORM
LB-10**

**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	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	10		5
6		0	3000	6	Transferred IN, from other funds			3000	1500		6
7		5002	1000	7	Donations			1000	1000		7
8		0	1000	8	Sales			1000	1000		8
9				9							9
10	0	17273	21776	10	Total Resources, except taxes to be levied			17569	16069		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	16069		13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16		0	5000	16			Operational Funds	5000	5000		16
17				17							17
18		4719	15770	18			Contingency	12569	11069		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	16069	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.

Same As Approved

**FORM
LB-10**

**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	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		5	
6			3000	6	Transferred IN, from other funds		3000	1500		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	3668		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	3668		13	
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16		21255	30000	16			Repair and Maintenance	4168	2668		16
17			1000	17			Operational	1000	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	3668	0	31	

Same As Approved

*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.