



— HERITAGE. COMMUNITY. FUTURE. —



PROPOSED BUDGET

FY 26/27



FISCAL YEAR
JULY 1, 2026 – JUNE 30, 2027



CITY OF MORO
MORO, OREGON

RESPONSIBLE STEWARDSHIP. STRONG COMMUNITY. BRIGHT FUTURE.



CITY OF MORO

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CITY OF MORO BUDGET COMMITTEE MEETING

Wednesday, May 6, 2026

7:00 PM

Moro City Hall or Remote:

Remote Access Link: meet.google.com/zdb-syvw-vto

Dial-in: (US) +1 914-510-2430

PIN: 879 425 969#

AGENDA

1. **CALL BUDGET MEETING TO ORDER-** Prior year Chairman or Mayor
2. **ELECTION OF BUDGET COMMITTEE OFFICERS**
 - a. Elect Budget Committee Chairman
 - b. Elect Budget Committee Secretary
3. **READ BUDGET MESSAGE**
4. **REVIEW SUMMARY SHEETS** (Revenue and Expenditures)
5. **REVIEW CITY RESERVE FUNDS BY CLASS**
6. **APPROVE THE TOTAL TAXES BY PERMANENT RATE – 5.5232 per \$1,000.00**
7. **JUNE 2, 2026 BUDGET HEARING/ REGULAR COUNCIL MEETING @ 7:00 PM**
8. **ADJOURN BUDGET COMMITTEE MEETING**

CITY OF MORO
FY 2026–2027 BUDGET MESSAGE
To: Moro City Council & Budget Committee
From: Brittany Wood, Budget Officer
Date: May 1, 2026
Subject: Proposed FY 2026–2027 Budget Message

Members of the Budget Committee and City Council:

I am pleased to present the proposed Fiscal Year 2026–2027 Budget for the City of Moro for your review, discussion, and consideration. This budget serves as the City’s financial plan for the upcoming fiscal year and reflects the priorities, responsibilities, and long-term infrastructure needs of our community. Included within this document are summaries of each fund, notable operational changes, and ongoing capital improvement efforts.

The Budget Committee will meet to review the proposed budget on **Wednesday, May 6, 2026, at 7:00 p.m.** at City Hall. If necessary, a second meeting will be held on **Wednesday, May 27, 2026, at 7:00 p.m.** The formal Budget Hearing is scheduled for **Tuesday, June 2, 2026, at 7:00 p.m.** at City Hall. Remote participation options will be available, with meeting access information posted on the City’s website at www.cityofmoro.net.

Review of Fiscal Year 2025–2026

The City of Moro experienced a highly productive fiscal year focused on infrastructure investment, strategic planning, and positioning the city for future improvements. Significant accomplishments included:

Municipal Reservoir Repairs: Repairs to the City’s municipal water reservoir were successfully completed. The first repayment on Loan Y24005 through Business Oregon will be due in December 2026.

Water System Improvements: Using the recently completed Water System Master Plan and in close coordination with the City’s Engineer, the city secured **\$4,596,000** in funding for system-wide water improvements. This package consists of one-half grant funding and one-half low-interest loan funding.

Street Maintenance Preparation: The City solicited bids and awarded a crushed aggregate contract to PKP Enterprises for materials that will support an upcoming citywide street resurfacing program. This work represents a planned maintenance effort to preserve roadway conditions and reduce future costs.

Grant Development Efforts: Staff remained active in pursuing outside funding opportunities to reduce the burden on local ratepayers and taxpayers. Current efforts include:

- Application for **\$250,000** in Oregon Department of Transportation Small City Allotment funding for street resurfacing
- Request for **\$250,000** in county infrastructure assistance for water reserve obligations and sewer crossing improvements under Highway 97
- Award of a **\$20,000** grant through Business Oregon for completion of a professional water rate study

Looking Ahead to Fiscal Year 2026-27

Infrastructure development remains a central priority of the City Council and administration.

Utility Rate Adjustments: Based on December 2025 CPI-W increase of 2.9%, combined water and sewer utility rates will increase from \$130.00 to \$134.00 per Equivalent Dwelling Unit (EDU) effective July 2026. Additional water rate adjustments are anticipated mid-year as the city advances the Water System Improvements Project and prepares for future debt service obligations.

Insurance and Benefits: The City will continue participation in coverage programs through City-county Insurance Services. Anticipated premium changes include Dental Insurance: +2%, Vision Insurance: +2%, Health Insurance: +13.6% with additional increases expected in liability coverage and League dues.

Council-Adopted Long-Term Goals (Resolution 2026-02)

1. Water System Improvements
 2. Sewer line replacement under Highway 97
 3. Vista/Apex sewer and storm drainage project
 4. Road Resurfacing Program
 5. Community Splash Pad Development
-

In Conclusion, the total proposed budget requirements for Fiscal Year 2026–2027 are \$8,106,812 representing an increase of \$4,937,257 from the prior fiscal year. The City’s permanent tax rate remains unchanged at \$5.5232 per \$1,000 of assessed value.

The City of Moro continues to operate in compliance with Oregon Local Budget Law and remains committed to responsible financial stewardship, strategic investment, and preserving affordability for residents while addressing long-term infrastructure needs.

This proposed budget is respectfully submitted for review and remains subject to amendment by the Budget Committee and City Council.

Yours very truly,



Brittany Wood
Budget Officer
City of Moro

FY 26-27 City of Moro Budget

10- GENERAL FUND

RESOURCES

-----Historical Data-----				-----Budgeted for 2026-27-----				
Actual	Adopted	Actual		Proposed	Approved	Adopted		
Second	First	Budget		By Budget	By Budget	By Governing		
Preceding	Preceding	this year		Officer	Committee	Body		
2023-24	2024-25	2025-26	To Date	Description	2026-27	2026-27	2026-27	
123,717	97,482	116,226	88,856	Available Cash on Hand	93,823			
891	1,929	2,000	15,771	Prev Levied Taxes to be Rec	2,000			
15,007	14,833	28,000	28,000	LGIP Interest	15,000	<i>*push more to water fund</i>		
139,615	114,244	146,226	132,627	TOTAL	110,823	0	0	
				<u>Other Resources:</u>				
7,372	6,943	7,000		Cigarette/ Liquor	7,000			
0	0	0	200	Cig (200)	0			
0	0	0	5,800	LIQ (5800)	0			
14,560	8,453	9,000	1,450	Miscellaneous Revenue/ Intergovernmental	9,000			
23,182	24,955	26,000	26,800	Pacific Power & Light	27,500			
4,937	0	9,000	0	CenturyLink/LS/BMN/United Telephone	8,700			
-	1,012	0	43,350	BMN (5200)	0			
-	2,149	0	1,950	Un. Tele (2000)	0			
-	1,273	0	1,543	LS Ntwk (1500)	0			
4,236	3,842	4,500	4,136	State Revenue Share	4,500			
0	57,633	337,000	2,000	Miscellaneous Grants	200,000	<i>Grant Young Land use Planning Grant</i>		
-	-	-	15,355	DLCD- Dewey Street Housing	76,645			
100,000	0	0	0	Strategic Investment Program	0			
-	0	100,000	100,000	SC Infrastructure Program	250,000	<i>89k to WAT- remaining to SEW fund</i>		
154,287	106,260	492,500	202,584	TOTAL OTHER RESOURCES	583,345	0	0	
				<u>Transfers from Other Funds:</u>				
0	0	0	0	Transfer from Sewer	0			
0	7,000	0	0	Transfer from Water	0			
0	0	0	0	Transfer from Equipment	0			
0	0	0	0	Transfer from Street	0			
0	0	0	0	Transfer from Cemetery	0			
0	7,000	0	0	TOTAL TRANSFERS	0	0	0	
-	-	-	-		-	-	-	
293,902	227,504	638,726	335,211	Total Resources, Except Taxes	694,168			
0	0	109,000	0	Taxes Necessary to Bal Budget	120,000			
109,337	97,722	0	114,427	Taxes Collected in Year Levied	0			
403,239	325,226	747,726	449,638	TOTAL RESOURCES	814,168	0	0	

10- GENERAL FUND
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----				
Actual	Actual	Adopted	Actual	Description	Proposed	Approved	Adopted	
Second	First	Budget	To Date		By Budget	By Budget	By Governing	
Preceding	Preceding	this year			Officer	Committee	Body	
2023-24	2024-25	2025-26			2026-27	2026-27	2026-27	
Personal Services								
53,034	62,164	66,000	63,500	Salaries and Wages	72,000			
				Overtime	2,000	*new 26/27		
5,048	5,884	8,500	6,200	Payroll Taxes	9,000			
570	871	2,000	1,100	Workman's Compensation	2,000			
7,235	6,634	10,000	13,280	Retirement	12,000		D. Dental + 2%	
5,758	16,305	18,000	15,800	Employee Benefits	26,000	Regence + 13.6 % VSP + 2%		
71,645	91,858	104,500	99,880	TOTAL PERSONAL SERVICES	123,000			0
Materials And Services:								
31,355	60,421	28,500	30,500	Com. Administration & Audit	32,000	*+ 3% LOC mbr FY 26/27		
5,827	3,075	8,000	5,700	Maintenance/Supplies	8,500			
5,179	6,049	9,500	6,500	Park Development & Repair	9,500			
3,097	22,084	25,000	7,500	Legal & Professional Service(Engineering/ Planning	25,000			
10,887	8,541	14,000	9,100	Utilities	14,000			
15,784	16,062	18,000	17,100	Insurance	19,000	*+1% auto rate		
518	4,570	1,500	3,000	Miscellaneous/General/ Supplies	3,000			
281	407	2,500	500	Education/Training	3,000			
-	-	-	1,500	Mileage/ Travel Reimbursement	4,000	*new 26/27		
908	941	1,400	1,085	Payroll Services	1,400			
431	862	1,000	450	Office Equip/Copy Machine	1,000			
-	-	45,000	0	DLCD Grant- Comp Plan 2024	0			
7,500	7,500	7,500	7,500	MRFPD FIRE CONTRACT	7,500			
-	-	92,000	0	BIZ OR- Dewey Street Housing- HIP2511	92,000			
81,767	130,512	253,900	90,435	TOTAL MATERIAL AND SERVICES	219,900		0	0
Capital Outlay:								
		200,000		Immediate Grant Opportunity	200,000			
10,756	0	0	0	Downtown Improvement Project	0			
0	0	8,000	4,900	Building Improvements	10,000			
1,587	0	1,000	600	Office Equipment -Copy Machine	1,000			
12,343	0	209,000	5,500	TOTAL CAPITAL OUTLAY	211,000		0	0
Transferred To Other Funds:								
19,000	0	0		Transfer to Equipment	0			
36,000	10,000	50,000	50,000	Transfer to Sewer	161,000	(Sherman CO infra-funding)		
8,000	0	106,000	106,000	Transfer to Street	0			
70,000	0	0		Transfer to Water	89,000	(Sherman CO Infra-funding)		
4,000	4,000	4,000	4,000	Transfer to Fire Truck Reserve	4,000	Standard Transfer		
0	0	20,326	0	Contingency	6,268			
137,000	14,000	180,326	160,000	TOTAL TRANSFERS & CONTINGENCY	260,268		0	0
302,755	236,370	747,726	355,815	TOTAL EXPENDITURES	814,168		0	0
-	-	-	-		-		-	-
100,484	88,856	0	93,823	BALANCE ERROR	0		0	0

20- SEWER FUND
Resources

-----Historical Data-----					-----Budgeted for 2026-27-----		
Actual	Adopted	Actual			Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
2023-24	2024-25	2025-26	<u>To Date</u>	<u>Description</u>	2026-27	2026-27	2026-27
Beginning Fund Balance:							
504,883	610,519	664,718	671,108.50	Available Cash on Hand	753,655		
15,154	11,811	5,000	5,000.00	LGIP Interest	10,000		
520,037	622,330	669,718	676,108.50	TOTAL	763,655	0	0
Other Resources							
138,146	146,287	142,000	155,500.00	Sewer Service User Fees	159,000		
44,969	46,094	44,000	45,552.00	Reserve for Loan Payment	45,000		
12,706	23,890	5,000	6,710.00	Sale of Materials/Services	5,000		
0	1,000	1,000	0.00	Miscellaneous	1,000		
288	88	200	125.00	New Customer/Turn on Fee	200		
2,248	927	1,000	525.00	Sewer Deposit	1,000		
198,357	218,286	193,200	208,412.00	TOTAL OTHER RESOURCES	211,200	0	0
Transfers From Other Funds:							
0	0	0	0.00	Transfer from Water	0		0
36,000	0	50,000	50,000.00	Transfer from General	161,000		*SC Infrastructure funding
-	-	-	-	-	-		-
754,394	840,616	912,918	934,520.50	Total Resources, Except Taxes	1,135,855	0	0
0	0	0	0.00	Taxes Necessary to Balance Budget	0	0	0
0	0	0	0.00	Taxes Collected in Year Levied	0	0	0
754,394	840,616	912,918	934,520.50	TOTAL RESOURCES	1,135,855	0	0

20- SEWER FUND
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
			Description			
Personal Services:						
42,590	50,717	67,000	56,536.00	Salaries and Wages	71,000	
			0.00	Overtime	1,500	*new 26/27
3,697	4,650	8,000	5,050.00	Payroll Taxes	8,000	
570	871	1,500	1,200.00	Workman's Compensation	2,000	
4,405	12,993	19,000	15,000.00	Employee Benefits	23,000	
7,747	7,725	10,000	11,300.00	Retirement	12,000	
59,009	76,956	105,500	89,086.00	TOTAL PERSONAL SERVICES	117,500	0 0
-	-	-	-		-	-
Materials And Services:						
13,789	6,659	30,000	7,200.00	Maintenance	30,000	
3,880	4,209	8,000	4,500.00	Utilities	8,000	
2,548	3,666	7,000	6,500.00	Tests & Permits	7,500	
-	-	-	1,000.00	Mileage/ Travel reimbursement	2,000	*new 26/27
3,043	6,276	15,000	7,000.00	Supplies	12,000	
118	192	600	700.00	Sewer Deposits/ user fees refunded	600	
140	191	500	150.00	Equipment-Copy Machine	500	
0	3,390	30,000	3,500.00	Misc/Professional Fees	25,000	
23,518	24,583	91,100	30,550.00	TOTAL MATERIALS & SERVICES	85,600	0 0
-	-	-	-		-	-
Capital Outlay:						
0	0	60,000	0.00	SIP- System Improvements/ Upgrade	60,000	
0	0	100,000	0.00	SIP-Vista/Apex/Pinkerton Storm/Sewer	100,000	
-	-	150,000	0.00	SIP-System /Terracota Removal	311,000	*161k from SC infra-funds
-	-	166,666	0.00	HB 5202 Funds- for sewer upgrades	166,666	
0	6,738	39,200	0.00	Equipment	39,200	
-	-	-	0.00	Major Repairs	54,659	*new 26/27
0	0	50,000	0.00	Debt Service & Reserve	50,000	
0	6,738	565,866	0.00	TOTAL CAPITAL OUTLAY	781,525	0 0
IFA Sewer Loan: 2039						
61,230	61,230	61,230	61,230.00	Loan Payment	61,230	0 0
51,656	52,173	52,695	52,695.00	Principal - 12/1/2026	53,222	
9,574	9,057	8,535	8,535.00	Interest - 12/1/2026	8,008	
61,230	61,230	61,230	61,230.00	Total-IFA Sewer Loan	61,230	0 0
Total Debt Service						
61,230	61,230	61,230	61,230.00	Total Debt Service	61,230	0 0
Transferred To Other Funds:						
0	0	0	0.00	Transfer to General	0	0 0
0	0	0	0.00	Transfer to Water	0	0 0
0	0	89,222	0.00	Gen Operating Contingency	90,000	
0	0	89,222	0.00	TOTAL TRANSFERS & CONTINGENCY	90,000	0 0
-	-	-	-		-	-
143,757	169,507	912,918	180,866.00	TOTAL EXPENDITURES	1,135,855	0 0
-	-	-	-		-	-
610,637	671,109	0	753,654.50	BALANCE ERROR	0	0 0

30- WATER FUND
Resources

-----Historical Data-----					-----Budgeted for 2026-27-----		
Actual	Adopted	Actual			Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	Description	2026-27	2026-27	2026-27
Beginning Fund Balance:							
312,477	434,556	480,000	495,457	Available Cash on Hand	492,064		
5,903	11,850	5,000	5,590	LGIP Interest	16,000		
318,380	446,406	485,000	501,047	TOTAL	508,064	0	0
Other Resources:							
178,970	180,131	180,500	182,755	Water Service User Fee	202,860		
2,783	0	1,000	140	Miscellaneous	1,000		
19,171	5,076	5,000	7,200	Sale of Materials/Services	6,000		
288	138	200	125	New Customer Turn on Fee	200		
0	1,000	1,000	510	Water System Deposit	1,000		
5,364	2,000	2,000	0	System Development	2,000		
84,066	0	0	0	FEMA Grant	0		
-	20,000	299,000	265,157	Outside Funding- BIZ OR- S26005	20,000		BIZ OR- Water Rate Study
-	-	-	-	Business Oregon- IFA- S26020	4,596,000		
0	0	0	0	Property Damage-Insurance	0		
290,642	208,345	488,700	455,887	TOTAL OTHER RESOURCES	4,829,060	0	0
Transfers From Other Funds:							
70,000	0	0	0	Transfer From General	89,000		
0	0	0	0	Transfer from Sewer	0		
-	-	-	-		-		
679,022	654,751	973,700	956,934	Total Resources, Except Taxes	5,426,124		
0	0	0	0	Taxes Necessary to Bal Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
-	-	-	-		-		
679,022	654,751	973,700	956,934	TOTAL RESOURCES	5,426,124		

30- WATER FUND
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	Budget			By Budget	By Budget	By Governing
Preceding	this year			Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
				<u>Personal Services:</u>		
53,681	49,350	69,000	58,000	Salaries and Wages	85,000	
-	-	-	0	Overtime	2,000	*new 26/27
4,653	4,170	9,500	4,800	Payroll Taxes	8,500	
569	871	1,500	960	Workman's Compensation	1,500	
7,006	11,551	20,000	15,400	Employee Benefits	23,300	
6,393	6,269	9,000	11,800	Retirement	17,000	
72,302	72,211	109,000	90,960	TOTAL PERSONAL SERVICES	137,300	0 0
-	-	-	-		-	-
				<u>Materials And Services</u>		
12,780	12,560	50,000	8,200	Maintenance	50,000	
37,000	43,913	50,000	46,500	Utilities	52,000	
4,102	1,394	6,000	2,000	Tests & Permits	6,000	
-	-	0	800	Mileage/ Travel Reimbursement	3,000	*new 26/27
16,360	4,056	30,000	7,700	Supplies	30,000	
113	185	510	700	Water User Deposits/ user fees refunded	500	
65	168	200	300	Equipment/Copy Machine	500	
10,981	7,557	40,000	3,000	Misc/Professional Fees/ Training	40,000	
81,401	69,833	176,710	69,200	Total Materials And Services	182,000	0 0
-	-	-	-		-	-
				<u>Capital Outlay</u>		
0	0	120,000	0	System Improvements (SIP HOLDING)	120,000	
90,763	0	0	0	Backup Generator	10,000	
0	10,250	194,946	0	Major Repairs	202,000	
-	-	299,000	268,666	Reservoir Repair	0	
-	-	36,044	36,044	SLFRF obligated funds	0	
-	-	-	-	BizOR S26020 IFA- Water System Improvements	4,596,000	
-	-	-	-	Debt Service & Reserve	89,000	*SC Infra-fund (from Gen)
90,763	10,250	649,990	304,710	Total Capital Outlay	5,017,000	0 0
-	-	-	-		-	-
				<u>Y24005- BIZ OR - Water Reservoir Floor Loan-2045</u>		
0	0	0	0	Principal - Biz OR (20 YR, 1%)	6,210	
0	0	0	0	Interest - Biz OR (20 YR, 1%)	1,136	
0	0	0	0	Total Debt Service	7,347	0 0
				<u>Transferred To Other Funds</u>		
0	0	0	0	Transfer to Sewer	0	
0	7,000	0	0	Transfer to General	0	
-	-	38,000	0	Gen Operating Contingency	82,477	
0	7,000	38,000	0	Total Transfers and Contingency	82,477	0 0
-	-	-	-		-	-
244,466	159,294	973,700	464,870	TOTAL EXPENDITURES	5,426,124	0 0
-	-	-	-		-	-
434,556	495,457	0	492,064	BALANCE ERROR	0	

40- STREET FUND
Resources

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	<u>To Date</u>	2026-27	2026-27	2026-27
				<u>Description</u>		
				<u>Beginning Fund Balance:</u>		
100,975	93,393	66,515	(141,688)	Available Cash on Hand	72,197	
7,356	10,261	10,000	11,080	LGIP Interest	10,000	
108,331	103,654	76,515	(130,608)	TOTAL	82,197	0 0
				<u>Other Resources:</u>		
16,196	15,693	16,000	15,500	Sherman County Road Tax	16,000	
29,377	44,315	29,000	30,500	Oregon State Highway	30,000	
0	6,657	4,000	3,000	ODOT/Court House /H.S. Lights	5,000	
0	0	0	221,480	ODOT Special City Allotment Grant	250,000	
0	0	0	0	Sales of Goods/ Materials Services	5,000	
45,573	66,665	49,000	270,480	TOTAL OTHER RESOURCES	306,000	0 0
				<u>Transfers From Other Funds</u>		
8,000	0	106,000	106,000	Transfer from General	0	
161,904	170,319	231,515	245,872	TOTAL RESOURCES	388,197	0 0

40- STREET FUND
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	<u>To Date</u>	2026-27	2026-27	2025-27
				<u>Description</u>		
				<u>Personal Services:</u>		
30,091	32,174	38,000	30,000	Salaries and Wages	42,000	
-	-	-	-	Overtime	1,500	*new 26/27
3,160	3,124	4,500	3,575	Payroll Taxes	5,000	
570	871	2,500	1,100	Workman's Compensation	2,500	
5,286	5,160	7,000	6,100	Employee Benefits	12,000	
4,531	4,762	9,000	12,900	Retirement	17,000	
43,638	46,091	61,000	53,675	TOTAL PERSONAL SERVICES	80,000	0 0
				<u>Materials And Services</u>		
18,414	14,802	20,000	12,500	Maintenance	20,000	
		100,000	100,000	Road Resurfacing (rock/oil)	10,000	
5,227	5,121	6,000	3,000	Spray	5,000	
700	1,432	10,000	4,500	Supplies/ gas	10,000	
0	0	6,000	0	Traffic Control Highway	6,000	
532	0	7,000	0	Engineering/Professional	5,000	
24,873	21,355	149,000	120,000	TOTAL MATERIALS & SERVICES	56,000	0 0
				<u>Capital Outlay</u>		
0	0	20,000	0	Street/Sidewalk Improvements	0	
-	23,528	0	0	Major Improvements	2,197	
0	221,033	0	0	ODOT- Small City Allotment Grant	250,000	
0	244,561	20,000	0	TOTAL CAPITAL OUTLAY	252,197	0 0
				<u>Transferred To Other Funds</u>		
0	0	0	0	Transferred to General	0	
-	-	1,515	0	Gen Operating Contingency	0	
0	0	1,515	0	TOTAL TRANSFERS & CONTINGENCY	0	0 0
68,511	312,007	231,515	173,675	TOTAL EXPENDITURES	388,197	0 0
93,393	(141,688)	0	72,197	BALANCE ERROR	0	

50- EQUIPMENT RESERVE

Resources

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
				<u>Description</u>		
				<u>Beginning Fund Balance:</u>		
94,185	134,324	166,146	153,756	Available Cash on Hand	170,406	
10,030	11,373	5,000	5,540	LGIP Interest	2,000	
11,109	11,109	11,700	11,110	Verizon	11,110	
115,324	156,806	182,846	170,406	TOTAL	183,516	0 0
				<u>Other Resources:</u>		
0	0	0	0	Transfers From Other Funds	0	
19,000	10,000	0	0	Transferred from General	0	
19,000	10,000	0	0	TOTAL OTHER RESOURCES	0	0 0
134,324	166,806	182,846	170,406	Total Resources, Except Taxes	183,516	
0	0	0	0	Taxes Necessary to Bal Budget	0	
0	0	0	0	Taxes Collected in Year Levied	0	
134,324	166,806	182,846	170,406	TOTAL RESOURCES	183,516	

50-EQUIPMENT RESERVE

Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
				<u>Description</u>		
				<u>Personal Services:</u>		
0	0	0	0	Total Personal Services	0	0 0
				<u>Materials & Services:</u>		
0	0	0	0	Total Materials And Services	0	0 0
				<u>Capital Outlay:</u>		
0	13,050	182,846	0	Capital Outlay - Equipment	183,516	
0	13,050	182,846	0	Total Capital Outlay	183,516	
				<u>Transferred To Other Funds:</u>		
0	0	0	0	General Operating Contingency	0	
0	0	0	0	Total Transfers & Contingency	0	0 0
0	13,050	182,846	0	TOTAL EXPENDITURES	183,516	
134,324	153,756	0	170,406	BALANCE ERROR	0	0 0

60-CEMETERY FUND
Resources

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Approved
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
Beginning Fund Balance:						
13,825	14,201	11,140	10,793	Available Cash on Hand	7,000	
			43,788	Restricted Cash	45,193	
			1,405	Restricted Equity	1,500	
1,708	2,682	2,149	3,030	LGIP Interest- (General Fund)	5,000	
15,533	16,883	13,289	59,016	TOTAL	58,693	0 0
Other Resources						
320	0	1,000	1,100	Plot/Lot Sales	1,000	
2,025	1,650	2,000	1,200	Donations	1,500	
0	0	0	0	Historic Cemeteries Grant	0	
2,345	1,650	3,000	2,300	TOTAL OTHER RESOURCES	2,500	0 0
Transfers From Other Funds						
17	17	17	0	Transfer Int - Non-Exp Trust	0	
17,895	18,550	16,289	61,316	Total Resources, Except Taxes	61,193	
0	0	0	0	Taxes Necessary to Balance Budget	0	
0	0	0	0	Taxes Collected in Year Levied	0	
17,895	18,550	16,289	61,316	TOTAL RESOURCES	61,193	0 0

60-CEMETERY FUND
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Approved
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
Personal Services:						
2,042	3,441	4,000	4,000	Wages	8,000	
244	552	600	600	Payroll Taxes	1,000	
35	353	450	450	Workman's Compensation	500	
168	1,552	2,200	1,900	Employee Benefits	2,500	
527	386	1,500	1,500	Retirement	2,500	
3,016	6,284	8,750	8,450	Total Personal Services	14,500	0 0
Materials And Services:						
106	1,473	4,056	323	Supplies/ /Misc	0	
572	0	3,500	350	Maintenance/ Spray	0	
678	1,473	7,556	673	Total Materials And Services	0	0 0
Capital Outlay:						
0	0	0	0	Total Capital Outlay	0	0 0
Non Expendible Funds						
0	0	0	45,193	Non Expendible Funds	46,693	0 0
3,694	7,757	16,306	54,316	TOTAL EXPENDITURES	61,193	0 0
14,201	10,793	(17)	7,000	BALANCE ERROR	0	0 0

80- FIRE TRUCK RESERVE
Resources

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
				Description		
				Beginning Fund Balance:		
68,221	76,649	84,213	84,517	Available Cash on Hand	91,759	
4,428	3,868	3,000	3,242	LGIP Interest	2,000	
72,649	80,517	87,213	87,759	TOTAL	93,759	0 0
				Other Resources:		
				Transfers From Other Funds:		
4,000	4,000	4,000	4,000	Transferred from General	4,000	
4,000	4,000	4,000	4,000	TOTAL OTHER RESOURCES	4,000	0 0
76,649	84,517	91,213	91,759	Total Resources, Except Taxes	97,759	
0	0	0	0	Taxes Necessary to Balance Budget	0	
0	0	0	0	Taxes Collected in Year Levied	0	
76,649	84,517	91,213	91,759	TOTAL RESOURCES	97,759	0 0

80- FIRE TRUCK RESERVE
Expenditures

-----Historical Data-----				-----Budgeted for 2026-27-----		
Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget		By Budget	By Budget	By Governing
Preceding	Preceding	this year		Officer	Committee	Body
2023-24	2024-25	2025-26	To Date	2026-27	2026-27	2026-27
				Description		
				Personal Services		
0	0	0	0	TOTAL PERSONAL SERVICES	0	
				Materials & Services:		
0	0	0	0	TOTAL MATERIALS & SERVICES	0	
0	0	91,213	0	Capital Reserve - Fire Truck	97,759	
0	0	91,213	0	TOTAL RESERVE/ CAPITAL OUTLAY	97,759	
				Transferred To Other Funds:		
0	0	0	0	General Operating Contingency	0	
0	0	0	0	TOTAL TRANSFERS & CONTINGENCY	0	
0	0	91,213	0	TOTAL EXPENDITURES	97,759	
76,649	84,517	0	91,759	BALANCE ERROR	0	

City Of Moro
Summary of Resources and Expenditures

	Adopted By Governing Body 25-26	Proposed By Budget Officer 26/27	Adopted By Governing Body 26/27
TOTAL PERSONAL SERVICES	388,750	472,300	0
TOTAL MATERIAL AND SERVICES	678,266	543,500	0
TOTAL CAPITAL OUTLAY	1,718,915	6,542,997	0
TOTAL DEBT SERVICE	61,230	68,577	0
TOTAL TRANSFERS	160,017	254,000	0
TOTAL CONTINGENCIES	149,063	178,745	0
TOTAL ALL OTHER EXPENDITURES AND REQUIREMENTS	0	0	0
TOTAL UNAPPROPRIATED OR ENDING FUND BALANCE	44,063	46,693	0
TOTAL ALL REQUIREMENTS	3,200,304	8,106,812	0
TOTAL RESOURCES EXCEPT PROPERTY TAXES	3,047,207	7,986,812	0
TOTAL PROPERTY TAXES REQUIRED TO BALANCE BUDGET	109,000	120,000	0
TOTAL ALL RESOURCES	3,156,207	8,106,812	0