



CITY OF MORO

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CITY OF MORO BUDGET COMMITTEE MEETING

Wednesday, May 8, 2024

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 4, 2024 BUDGET HEARING/ REGULAR COUNCIL MEETING @ 7:00 PM
8. ADJOURN BUDGET COMMITTEE MEETING

TO: Moro City Council & Budget Committee

FROM: Brittany Wood, Budget Officer

SUBJECT: 2024-25 Budget Message

DATE: May 01, 2024

The City of Moro's 2024-25 proposed budget is presented to the Budget Committee for examination, review, comment, and possible modification. A short summary of funds and ongoing projects has been outlined in the attached document for clarification purposes. The budget committee meeting will hear the budget message and anticipated changes within the operations of the city for the next fiscal year. Comments, questions, and discussions will be held on **Wednesday, May 8, 2024, at 7 p.m.** at City Hall. If there is a need for a second meeting, it will be held on **May 29th, 2024 at 7 PM.** The Budget Hearing will be held June 4th, 2024, at 7 PM, at City Hall. Remote broadcast will be available and links are provided on our website www.cityofmoro.net

REVIEW OF 2023-2024

The City Council continued to prioritize SIP funding for infrastructure improvement by allocating \$100,000 in SIP funding as follows: \$36,000 to the sewer fund, for waste collection improvements and development, \$50,000 to the water fund, for water system infrastructure improvements, and the remaining \$14,000 allocated to the equipment fund to supplement existing funds for the purchase a dump truck for DPW.

The Department of Public Works purchased two pieces of equipment this year. The first, a sewer jetter trailer and the second, a dump truck with a snowplow blade; both were necessary purchases. Two pickups were declared as surplus, auctioned off and eliminated from the fleet.

A leak in the Municipal Water Reservoir was discovered and addressed. City staff secured grant funding through Business Oregon and has been working closely with our Engineer to determine the necessary repairs, which are scheduled for FY 24/25.

The 30 year-old VFD at Cemetery Well was replaced, after the discovery that it had failed.

City staff worked to finalize the close out of our FEMA/OEM grant, a project initiated by former CA, Glover. This project supplied a 130 KW generator at the City's Municipal Water supply. The City received closeout reimbursement of \$84,066.

The City Council continues to redevelop our Water System Master Plan, to replace the existing 20 year old document. Funding for the project has been secured through Business Oregon. The City expects reimbursement for the project in FY 24/25 in the amount of \$20,000.

CA Wood was successful in obtaining \$250,000.00 in grant funds from ODOT's Small City Allotment Grant to replace sidewalks in specific residential areas in Moro. Design work for the project has begun, and we expect the project to take off in FY 24/25.

City staff continues to search for any additional grant funds available, to support Infrastructure development, replacement and repair. Leveraging outside funding sources allows the City to offer better infrastructure and ensure exceptional service, at reduced costs for the citizens of Moro.

LOOKING FORWARD – 2024-2025

The City Council continues to prioritize improvements to the infrastructure within Moro.

The completion of the Water System Master Plan (WSMP) will allow the City to apply for a Block Grant in the near future, in the amount of \$2.5M. A new municipal well and a second water reservoir are additions to the City's infrastructure outlined in this document.

As approved in the April 2024 Council meeting, SIP Funding allocation for FY 24/25 are as follows: \$50,000 for street resurfacing and gravel production, \$25,000 for water system improvements, and \$25,000 for sewer system improvements.

The Consumer Price Index (CPI-W) for DEC 23 concluded the year at 3.6%, which will increase water/sewer rates, from the Current rate of \$123.00 to \$127.00 per EDU, starting in July 2024.

Long-term Planning Goals- FY 24/25 as determined by the City Council:

1. Replace Sewer Line Crossings under Hwy 97
2. New Municipal Well
3. Rock Production for Street Resurfacing Maintenance
4. New Municipal Reservoir/ Storage for second water supply
5. Vista/Apex Sewer Project/ Storm Drain Project
6. Develop Sidewalks as need arises
7. Prioritizing Street resurfacing

CIS will continue to provide the City with insurance; insurance rates will see slight increases. Employee benefits are expected to increase by 6%; in addition to the line item increase, an adjustment has been made to budget for all 3 employees to receive Health Insurance. Liability insurance is expected to increase 16%, as noted on the budget document.

Explanation of the Budget Document

The City of Moro's 2024-25 budget is approximately **\$3,169,555.00**. An increase of **\$975,437.00** from this year's adopted budget. The difference is primarily due to grant funding received in addition to the increased Interest earned on funds in the Local Government Investment Pool (LGIP).

Several key infrastructure enhancement projects still remain at the top of the list in Moro, such as the Vista/Apex wastewater project, terracotta removal and completion of a water system study, which have had significant funding allocated towards these specific developments.

Conclusion

The total 2024-25 City of Moro proposed budget requirements are **\$3,169,555.00**. The amount of taxes imposed in 2024-25 remains at the permanent rate of 5.5232 per \$1,000 of assessed value for operations. The City of Moro adheres to Oregon Budget Law.

In closing, the City Council and staff may take pride and satisfaction in adopting a fiscally responsible and balanced budget. While this budget is proposed by the City Staff, it is neither final nor is it necessarily a reflection of what will be approved by the City Council or Budget Committee.

Yours very truly,

Brittany Wood,
Budget Officer

CITY OF MORO

FY 2024-25 Budget Notes

The following document is to assist budget committee members in reviewing the City of Moro's FY 2024-25 Budget. Please review the document, and I encourage you to contact me with any questions prior to the meeting.

CITY OF MORO BUDGET INFORMATION

- The City of Moro budget is broken down into 7 different funds: General Fund, Equipment Reserve Fund, Fire Truck Reserve Fund, Street Fund, Cemetery Fund (Including a Certificate of Deposit and an annuity (non-expendable). All funds must balance revenues to expenditures. The City has two Enterprise Funds (Water and Sewer) that are to be self-supporting; all receipts taken in should cover all expenditures, monthly and capital improvements.
- The Budget is prepared on a modified cash basis of accounting; which means that financial statements do not report accounts payable or accounts receivable. Essentially, information is reported based on when funds are received or paid.
- Cash on Hand in several funds may fluctuate as they are an estimate every year. The estimates were based on the cash balance in May, then staff works to conservatively estimate what may occur in the final months of the year.
- Due to the City's Capitalization/Capital Outlay Policy, all purchases under \$2,500, with a useful life in excess of one year, must be expensed rather than capitalized. This drives up the expense line in all funds for items that do not meet the \$2,500/one-year threshold.
- It is a goal of the Moro City Council to review the fee resolutions frequently and to increase the fees gradually to match inflation and ensure operations remain covered fiscally. FY 24-25 Budget is based on 3.6% CPI increases to water/sewer service; passed by resolution on 05/07/2024.
- Personal Services costs include wages, payroll taxes, Oregon PERS, and insurance for employees. This fund will see increases as a result of 3 "FTE" employees receiving COLA/MERIT raises, and the anticipated increase in CIS/ Regence insurance of 6%.
- Insurance costs for property, auto, and liability are expected to increase by 16.5%. The city holds insurance from (CIS) City County Insurance Services.

SPECIFIC FUND CHANGES

General Fund-

The general fund will see an increase in the volume of transfers over FY 23-24. This is primarily due to receiving more grant funds. Expenditures and operating costs will increase considering the increase in CPI and added personnel costs due to increased wages to keep Staff Wages competitive on the job market. Total transfers exceed our First and Second Year preceding actuals.

Street Fund-

The street fund will see an increase, as it directly receives \$250k in grant funding from ODOT for sidewalk replacement; in addition to \$50k of the 24/25 SIP funds that are specifically allocated to rock production. Maintaining two full-time employees in the Public Work department will continue to show increased expenditures for the personal services line item.

Water Fund-

The water fund receives a total transfer of \$245,000.00 which is broken down as \$200k in grant funding from Business Oregon, \$25k of the 24/25 SIP funds that are specifically allocated to system improvements, and the remaining \$20k is funding from a Business Oregon grant, to fund the Water System Master Plan (WSMP).

Sewer Fund-

The sewer fund welcomes a transfer of \$25k of 24/25 SIP funding, allocated towards system improvements. An increase in Personnel services line item is noted to account for the increased employee benefits, and increase in wages.

Equipment Reserve Fund-

The Equipment Reserve Fund receives a transfer of \$23k; of which, \$10k is a general fund transfer, and the remaining \$13k consists of (unconfirmed) grant funds that 'will' be received mid-year to purchase a second speed radar trailer. Cell tower revenue received from Verizon continues to be deposited directly into this fund.

Fire Truck Reserve Fund-

The Fire Truck Reserve Fund shows a steady increase with a standard \$4,000.00 transfer of general funds towards the replacement of a City-owned fire engine, as seen in FY 23-24.

Cemetery Fund-

The Cemetery Fund continues to independently support itself, due to the interest being generated from the CD and the Local Government Investment Pool (LGIP account). The City remains responsible for the Cemetery's maintenance and operations. FY 23/24 Staff utilized several volunteer opportunities to help with maintenance/ grounds keeping. Volunteer hours were recorded through our outstanding youth and OYCC program, as well as hours coordinated through the Sheriff's office, for select residents who needed to record Community Service for arrangements made in the court room. Volunteer hours have notably helped minimize the personal service line in the budget.

Donations are slightly below the preceding years' volume; donation letters will be sent later in May 2024. We will continue to monitor this fund and determine if additional funds need to be allocated during future budget cycles.

City of Moro Budget Year 2024-2025 Document Long Hand

GENERAL FUND

RESOURCES

-----Historical Data-----

Actual Adopted Actual
Second First Budget
Preceding Preceding this year
Yr 21-22 Yr 22-23 2023-24 To- Date

-----Budgeted for 2024-25-----

Proposed Approved Adopted
By Budget By Budget By Governing
Officer Committee Body
Year 24-25 Year 24-25 Year 24-25

135,913	192,249	170,000	123,781	Available Cash on Hand	114,172		
0	0	2,000	0	Prev Levied Taxes to be Rec	2,000		
1,466	7,557	5,000	14,969	LGIP Interest	15,000		
137,379	199,806	177,000	138,750	TOTAL	131,172	0	0

Other Resources:

8,367	7,431	6,000	6,900	Liquor Receipts	7,500		
295	275	400	242	Cigarette Tax	400		
20,571	18,302	19,000	25,279	Pacific Power & Light	26,000		
8,295	17,789	5,000	12,000	Miscellaneous Revenue	9,000		
2,698	2,298	4,000	5,000	CenturyLink	5,000		
4,445	4,771	4,500	4,484	State Revenue Share	4,500		
0	0	0	0	GorgeNet Fiber Franchise Fee	0		
36,406	203,093	20,000	0	Miscellaneous Grants	278,000	SIPP(20k) DLCD (45k)	
0	0	0	0	Main Street Prog. Reimbursement	0	>BIZ OR (200k) TC Energy (13k)	
100,000	0	100,000	100,000	Strategic Investment Program	100,000	*not guaranteed beyond FY 24/25	
181,077	253,958	158,900	153,905	TOTAL OTHER RESOURCES	430,400	0	0

Transfers from Other Funds:

0	0	0	0	Transfer from Sewer	0		
0	0	0	0	Transfer from Water	7,000		
0	0	0	0	Transfer from Equipment	0		
0	0	0	0	Transfer from Street	0		
0	0	0	0	Transfer from Phase 2 Fund	0		
0	0	0	0	Transfer from Cemetery	0		
0	0	0	0	TOTAL TRANSFERS	7,000	0	0

-	-	-	-	-	-	-	-
318,456	453,764	335,900	292,655	Total Resources, Except Taxes	568,572		
0	0	91,600	0	Taxes Necessary to Bal Budget	104,000		
92,360	104,179	0	108,508	Taxes Collected in Year Levied	0		
410,816	557,943	427,500	401,163	TOTAL RESOURCES	672,572	0	0
=	=	=	=	=	=	=	=

GENERAL FUND
Expenditures

-----Historical Data-----

Actual	Adopted	Actual
Second	First	
Preceding	Preceding	
Yr 21-22	Yr 22-23	2023-24
		To- Date

Description

Personal Services

35,648	41,163	54,000	49,186	Salaries and Wages	64,000	* 3 "FTE" / benefits/ PERS
5,431	10,326	6,000	7,200	Payroll Taxes	8,500	
88	100	1,500	725	Workman's Compensation	2,000	
8,341	6,389	8,000	7,155	Retirement	10,000	
5,924	7,430	10,000	5,069	Employee Benefits	14,000	
55,432	65,409	79,500	69,335	TOTAL PERSONAL SERVICES	98,500	0 0

Materials And Services:

24,859	25,261	33,000	20,000	Com. Administration & Audit	33,000	
300	3,179	4,500	6,000	Maintenance/Supplies	6,500	
2,231	3,676	8,500	5,000	Park Development & Repair	9,500	*+1,000 for court resurface
7,896	14,314	12,000	3,100	Legal & Professional Service	55,000	DLCD Grant (45K)+ (10k Gen Service)
6,457	10,946	10,000	9,300	Utilities	13,000	*PPL increase considered
10,626	12,937	14,000	16,500	Insurance	20,000	*inc 16.5% property/ bldng/ auto liabi
0	735	1,000	400	Miscellaneous/General	1,500	
20	475	3,500	500	Education/Training	3,500	
806	755	1,000	1,024	Payroll Services	1,200	
49	768	1,000	576	Office Equip/Copy Machine	1,000	
0	88	30,000	10,756	Main Street Prog. Grant	0	*Not running FY 24/25
428	0	0	0	Covid Expense	0	
0	0	0	0	Maintenance/Supplies- Fire	0	
0	0	0	0	Fire Truck Fuel	0	
0	0	0	0	Fire Training/Education	0	
0	0	0	0	Fire Insurance/Work Comp	0	
0	0	0	0	Reimburse Rural for Building	0	
0	8,000	7,500	7,500	MRFPD FIRE CONTRACT	7,500	
53,672	81,134	126,000	80,656	TOTAL MATERIAL AND SERVICES	151,700	0 0

Capital Outlay:

0	0	0	0	Strategic Investment Program	0	
0	0	0	0	Downtown Improvement Project	0	
0	0	0	0	Previous SIP funds	0	
0	0	0	0	Fiber Project	0	
0	4,219	15,000	0	Building Improvements	15,000	
0	0	0	0	Office Equip-Copy Machine	0	
0	4,219	15,000	0	TOTAL CAPITAL OUTLAY	15,000	0 0

Transferred To Other Funds:

5,000	25,000	19,000	19,000	Transfer to Equipment	23,000	(10k Gen fund xfer)/13k Speed rad
50,000	109,200	36,000	36,000	Transfer to Sewer	25,000	(25k SIP) Sewer Sys Improvements
0	25,000	8,000	8,000	Transfer to Street	50,000	(50k SIP) Street resurf/ Grav Prod
50,000	109,200	70,000	70,000	Transfer to Water	245,000	(25K SIP) Water system Improver
4,000	15,000	4,000	4,000	Transfer to Fire Truck Reserve	4,000	Gen Fund Xfer
0	0	70,000	0	Contingency	60,372	
109,000	283,400	207,000	137,000	TOTAL TRANSFERS & CONTINGENCY	407,372	0 0

218,104	434,162	427,500	286,991	TOTAL EXPENDITURES	672,572	0 0
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192,712	123,781	0	114,172	BALANCE ERROR	0	0 0
=	=	=	=	=	=	=

SEWER FUND

Resources

-----Historical Data-----				-----Budgeted for 24-25-----			
Actual		Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
Yr 21-22	Yr 22-23	2023-24	To- Date	Description	Year 24-25	Year 24-25	Year 24-25
				<u>Beginning Fund Balance:</u>			
269,694	329,213	434,000	504,883	Available Cash on Hand	599,643		
1,055	9,336	5,000	15,000	LGIP Interest	14,000		
270,749	338,549	439,000	519,883	TOTAL	613,643	0	0
				<u>Other Resources</u>			
103,737	127,983	118,500	128,000	Sewer Service User Fees	146,000	*Refelcts 3.6 CPI increase	
38,256	44,100	40,000	43,530	Reserve for Loan Payment	43,000		
8,294	8,317	2,500	12,500	Sale of Materials/Services	5,000	*Remaining conservative	
800	55,750	1,000	900	Miscellaneous	1,000		
225	163	200	187	New Customer/Turn on Fee	200		
743	1,728	1,000	1,500	Sewer Deposit	1,000		
152,054	238,041	163,200	186,617	TOTAL OTHER RESOURCES	196,200	0	0
				<u>Transfers From Other Funds:</u>			
0	0	0	0	Transfer from Water	0		
50,000	109,200	36,000	36,000	Transfer from General	25,000	24/25 SIP FUNDING	
-	-	-	-	-	-	-	-
472,803	685,790	638,200	742,500	Total Resources, Except Taxes	834,843	0	0
0	0	0	0	Taxes Necessary to Balance Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
472,803	685,790	638,200	742,500	TOTAL RESOURCES	834,843	0	0
=	=	=	=	=	=	=	=

-	-	-	-	-	-	-	-	-
<u>Capital Outlay:</u>								
0	0	0	0	Sewer Project	0			
0	0	60,000	0	System Improvements	60,000	(25K) SIP 24/25		
0	0	244,070	0	Vista/Apex/Pinkerton Storm/Sewer System	244,070	200k Previous SIP + 44,070 Gen funds 22/23 to balance budget		
0	9,913	39,200	0	System /Terracota Removal	194,070	(1/2 166K COVID+ past SIP)		
0	9,913	39,200	0	Equipment	39,200			
0	0	70,000	0	Debt Service & Reserve	50,000			
0	9,913	413,270	0	TOTAL CAPITAL OUTLAY	587,340		0	0
<u>DEQ Sewer Loan:</u>								
0	0	0	0	Loan Payment	0			
0	0	0	0	Principal	0			
0	0	0	0	Interest	0			
0	0	0	0	TOTAL-DEQ Sewer Loan	0		0	0
<u>IFA Sewer Loan:</u>								
61,230	61,230	61,230	61,230	Loan Payment	61,230			
50,638	51,145	51,656	51,656	Principal - 12/1/2018	52,173			
10,591	10,085	9,573	9,573	Interest - 12/1/2018	9,057			
61,229	61,230	61,230	61,230	Total-IFA Sewer Loan	61,230		0	0
61,229	61,230	61,230	61,230	Total Debt Service	61,230		0	0
<u>Transferred To Other Funds:</u>								
0	0	0	0	Transfer to General	0			
0	0	0	0	Transfer to Water	0			
0	0	0	0	Gen Operating Contingency	0			
0	0	0	0	TOTAL TRANSFERS & CONTINGENCY	0			
-	-	-	-	-	-	-	-	-
143,590	180,907	638,200	142,857	TOTAL EXPENDITURES	834,843		0	0
-	-	-	-	-	-	-	-	-
329,213	504,883	0	599,643	BALANCE ERROR	0		0	0
=	=	=	=	=	=	=	=	=

WATER FUND

Resources

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual	Adopted	Actual			Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
Yr 21-22	Yr 22-23	2023-24	To- Date	Description	Year 24-25	Year 24-25	Year 24-25
<u>Beginning Fund Balance:</u>							
115,878	192,083	320,000	312,477	Available Cash on Hand	449,914		
177	2,317	1,500	5,700	LGIP Interest	10,800	* LGIP interest allocation	
116,055	194,400	321,500	318,177	TOTAL	460,714	0	0
<u>Other Resources:</u>							
140,380	168,687	180,000	175,577	Water Service User Fee	171,750	*Reflects 6.2% CPI	
0	50,000	1,000	3,600	Miscellaneous	1,000		
8,583	3,748	5,000	19,700	Sale of Materials/Services	5,000		
325	163	200	190	New Customer/Turn on Fee	200		
1,233	1,589	1,000	1,683	Water Deposit	1,000		
1,000	1,500	2,000	1,500	System Development	2,000	*Reflects new hook-up rate	
0	0	97,000	84,066	FEMA Grant	0		
0	59,622	0	0	Property Damage-Insurance	0		
151,521	285,308	286,200	286,316	TOTAL OTHER RESOURCES	180,950	0	0
<u>Transfers From Other Funds:</u>							
50,000	109,200	70,000	70,000	Transfer From General	245,000	*SIP 25k + SIPP 20k+ 200K BIZ OR	
0	0	0	0	Transfer from Sewer	0		
-	-	-	-	-	-	-	-
317,576	588,908	677,700	674,493	Total Resources, Except Taxes	886,664	0	0
0	0	0	0	Taxes Necessary to Bal Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
-	-	-	-	-	-	-	-
317,576	588,908	677,700	674,493	TOTAL RESOURCES	886,664	0	0
=	=	=	=	=	=	=	=

WATER FUND

Expenditures

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual	Adopted	Actual			Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
Yr 21-22	Yr 22-23	2023-24	To- Date	Description	Year 24-25	Year 24-25	Year 24-25
<u>Personal Services:</u>							
28,574	42,309	58,000	51,900	Salaries and Wages	65,000		
3,915	6,333	8,000	9,000	Payroll Taxes	9,500		
0	148	1,800	570	Workman's Compensation	1,500		
4,079	3,728	9,500	8,036	Employee Benefits	18,500	5% medical and vision, 6% dental	
4,321	6,096	6,000	6,530	Retirement	9,000		
40,889	58,614	83,300	76,036	TOTAL PERSONAL SERVICES	103,500	0	0
-	-	-	-	-	-	-	-
<u>Materials And Services</u>							
13,328	8,106	20,000	4,700	Maintenance	42,000	*maint agreement for generator	
1,933	3,015	8,000	6,407	Supplies	12,000		
21,470	36,320	37,000	38,235	Utilities	42,000		
1,900	833	3,800	4,151	Tests & Permits	5,500		
0	0	250	114	Water Deposits/refunded	500		
199	46	150	45	Equipment/Copy Machine	414		
0	13,248	15,000	4,200	Misc/Professional Fees	50,000	(20k Gen + 30k WSMP)	
0	0	250	114	User Fees Refunded	250		

38,830	61,567	84,450	57,966	<u>Total Materials And Services</u>	152,664	0	0
-	-	-	-	-	-	-	-
<u>Capital Outlay</u>							
0	0	0	0	Replacement Reserve	0		
0	9,912	208,450	1,396	System Improvements	208,000	*Half of 166k/*25,000 SIP 24/25	
0	0	0	0	Reservoir Fence	0		
0	48,962	145,000	60,674	Backup Generator	0		
0	97,375	156,500	28,508	Major Repairs	410,000	Including funding for reservoir repair	
0	156,249	509,950	90,578	<u>TOTAL CAPITAL OUTLAY</u>	618,000	0	0
-	-	-	-	-	-	-	-
<u>Debt Service</u>							
43,543	0	0	0	Principal - Biz OR (20 YR)	5,500	*1st Payment due@ end of project	
2,231	0	0	0	Interest - Biz OR (20 YR)	0		
45,774	0	0	0	<u>TOTAL DEBT SERVICE</u>	5,500	0	0
<u>Transferred To Other Funds</u>							
0	0	0	0	Transfer to Sewer	0		
0	0	0	0	Transfer to General	7,000		
0	0	0	0	<u>Total Transfer To Other Fund</u>	7,000	0	0
-	-	-	-	-	-	-	-
125,493	276,431	677,700	224,579	<u>TOTAL EXPENDITURES</u>	886,664	0	0
-	-	-	-	-	-	-	-
192,082	312,477	0	449,914	BALANCE ERROR	0	0	0
=	=	=	=	=	=	=	=

Biz or
Planning: just incase

STREET FUND Resources

-----Historical Data-----

Actual	Adopted	Actual	
Second	First	Budget	
Preceding	Preceding	this year	
Yr 21-22	Yr 22-23	2023-24	To- Date

Description

Beginning Fund Balance:

74,381	73,868	90,000	100,975	Available Cash on Hand	95,876		
429	3,713	2,000	7,248	LGIP Interest	8,000		
74,810	77,581	92,000	108,223	TOTAL	103,876	0	0

Other Resources:

8,681	15,106	15,000	16,196	Sherman County Road Tax	16,000		
23,538	29,381	24,000	29,404	Oregon State Highway	26,000		
8,303	3,940	4,000	4,530	ODOT/Court House /H.S. Lights	4,000		
0	0	0	0	ODOT Special City Allotment Grant	250,000		
0	0	0	0	Sales Materials Services	0		
40,522	48,427	43,000	50,130	TOTAL OTHER RESOURCES	296,000	0	0

Transfers From Other Funds

0	25,000	8,000	8,000	Transfer from General	50,000	*General Fund transfer SIP	
-	-	-	-		-	-	-
115,332	151,008	143,000	166,353	TOTAL RESOURCES	449,876	0	0
=	=	=	=		=	=	=

-----Budgeted for 2024-25-----

Proposed	Approved	Adopted
By Budget	By Budget	By Governing
Officer	Committee	Body
Year 24-25	Year 24-25	Year 24-25

STREET FUND Expenditures

-----Historical Data-----

Actual	Adopted	Actual	
Second	First	Budget	
Preceding	Preceding	this year	
Yr 21-22	Yr 22-23	2023-24	To- Date

Description

Personal Services:

17,079	28,961	30,000	31,907	Salaries and Wages	40,000		
2,635	560	3,500	4,200	Payroll Taxes	4,500	AJE skewed numbers for FY cor	
0	148	3,000	569	Workman's Compensation	3,000		
2,327	989	8,500	5,339	Employee Benefits	8,500	^ 5% medical and vision, 6%den	
2,314	1,957	3,000	5,462	Retirement	9,876		
24,355	32,615	48,000	47,477	TOTAL PERSONAL SERVICES	65,876	0	0

Materials And Services

11,197	12,677	25,000	18,000	Maintenance	25,000		
3,920	3,188	5,000	4,000	Spray	6,000		
1,992	1,554	15,000	1,000	Supplies	15,000		
0	0	5,000	0	Traffic Control Highway	6,000		
0	0	3,000	0	Engineering/Professional	7,000		
17,109	17,419	53,000	23,000	TOTAL MATERIALS & SERVICES	59,000	0	0

Capital Outlay

0	0	42,000	0	Street/Sidewalk Improvements	75,000	(50k Sip 24/25) 10K Gen	
0	0	0	0	Special City Allotment Grant	250,000	*ODOT/SCA Grant	
0	0	42,000	0	TOTAL CAPITAL OUTLAY	325,000	0	0

Transferred To Other Funds

0	0	0	0	Transferred to General	0		
0	0	0	0	TOTAL TRANSFERS & CONTINGENCY	0	0	0
41,464	50,034	143,000	70,477	TOTAL EXPENDITURES	449,876	0	0
73,868	100,975	0	95,876	BALANCE ERROR	0	0	0
=	=	=	=		=	=	=

FIRE TRUCK RESERVE Resources

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual Second Preceding Yr 21-22	First Preceding Yr 22-23	Adopted Budget this year 2023-24	Actual To- Date	Description	Proposed By Budget Officer Year 24-25	Approved By Budget Committee Year 24-25	Adopted By Governing Body Year 24-25
<u>Beginning Fund Balance:</u>							
46,563	50,840	67,300	68,221	Available Cash on Hand	76,441		
277	2,381	500	4,220	LGIP Interest	5,000		
46,840	53,221	67,800	72,441	TOTAL	81,441	0	0
<u>Other Resources:</u>							
<u>Transfers From Other Funds:</u>							
0	0	0	0	Transferred from Fire	0		
4,000	15,000	4,000	4,000	Transferred from General	4,000	*General Fund transfer	
4,000	15,000	4,000	4,000	TOTAL OTHER RESOURCES	4,000	0	0
50,840	68,221	71,800	76,441	Total Resources, Except Taxes	85,441		
0	0	0	0	Taxes Necessary to Balance Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
-	-	-	-		-	-	-
50,840	68,221	71,800	76,441	TOTAL RESOURCES	85,441	0	0
=	=	=	=	=	=	=	=

FIRE TRUCK RESERVE Expenditures

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual Second Preceding Yr 21-22	First Preceding Yr 22-23	Adopted Budget this year 2023-24	Actual To- Date	Description	Proposed By Budget Officer Year 24-25	Approved By Budget Committee Year 24-25	Adopted By Governing Body Year 24-25
0	0	0	0	<u>Personal Services</u>	0		
0	0	0	0	TOTAL PERSONAL SERVICES	0	0	0
<u>Materials & Services:</u>							
-	-	-	-		-	-	-
0	0	0	0	TOTAL MATERIALS & SERVICES	0	0	0
-	-	-	-		-	-	-
0	0	71,800	0	Capital Reserve - Fire Truck	85,441		
0	0	71,800		TOTAL RESERVE/ CAPITAL OUTLAY	85,441	0	0
-	-	-	-		-	-	-
<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	0	71,800	0	TOTAL EXPENDITURES	85,441	0	0
-	-	-	-		-	-	-
50,840	68,221	0	76,441	BALANCE ERROR	0	0	
=	=	=	=	=	=	=	=

EQUIPMENT RESERVE

Resources

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual	Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
Yr 21-22	Yr 22-23	2023-24	To- Date	Description	Year 24-25	Year 24-25	Year 24-25
<u>Beginning Fund Balance:</u>							
103,648	118,895	146,000	94,185	Available Cash on Hand	134,135		
587	5,013	3,500	9,843	LGIP Interest	10,000		
9,660	10,626	9,660	11,107	Verizon	11,100		
113,895	134,534	159,160	115,135	TOTAL	155,235	0	0
<u>Other Resources:</u>							
0	0	0	0	Transfers From Other Funds	0		
5,000	25,000	19,000	19,000	Transferred from General	23,000		
5,000	25,000	19,000	19,000	TOTAL OTHER RESOURCES	23,000	0	0
118,895	159,534	178,160	134,135	Total Resources, Except Taxes	178,235		
0	0	0	0	Taxes Necessary to Bal Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
-	-	-	-		-	-	-
118,895	159,534	178,160	134,135	TOTAL RESOURCES	178,235		
=	=	=	=	=	=	=	=

EQUIPMENT RESERVE

Expenditures

-----Historical Data-----					-----Budgeted for 2024-25-----		
Actual	Actual	Adopted	Actual		Proposed	Approved	Adopted
Second	First	Budget			By Budget	By Budget	By Governing
Preceding	Preceding	this year			Officer	Committee	Body
Yr 21-22	Yr 22-23	2023-24	To- Date	Description	Year 24-25	Year 24-25	Year 24-25
<u>Personal Services:</u>							
-	-	-	-		-	-	-
0	0	0	0	Total Personal Services	0		
-	-	-	-		-	-	-
<u>Materials & Services:</u>							
-	-	-	-		-	-	-
0	0	0	0	Total Materials And Services	0		
-	-	-	-		-	-	-
<u>Capital Outlay:</u>							
0	65,349	178,160	0	Capital Outlay - Equipment	178,235		
-	-	-	-		-	-	-
0	65,349	178,160	0	Total Capital Outlay	178,235		
-	-	-	-		-	-	-
<u>Transferred To Other Funds:</u>							
0	0	0	0	General Operating Contingency	0		
-	-	-	-		-	-	-
0	0	0	0	Total Transfers & Contingency	0		
-	-	-	-		-	-	-
0	65,349	178,160	0	TOTAL EXPENDITURES	178,235		
-	-	-	-		-	-	-
118,895	94,185	0	134,135	BALANCE ERROR	0		
=	=	=	=	=	=	=	=

CEMETERY RESERVE FUND

Resources

-----Historical Data-----				-----Budgeted for 2024-25-----			
Second Preceding Yr 21-22	Actual First Preceding Yr 22-23	Adopted Budget this year 2023-24	Actual To- Date	Description	Proposed By Budget Officer Year 24-25	Approved By Budget Committee Year 24-25	Approved By Governing Body Year 24-25
				<u>Beginning Fund Balance:</u>			
14,925	13,338	13,000	13,825	Available Cash on Hand	14,462		
98	738	550	1,300	LGIP Interest	1,460		
15,023	14,076	13,550	15,125	TOTAL	15,922	0	0
				<u>Other Resources</u>			
10	0	250	360	Plot/Lot Sales	250		
1,960	2,760	2,500	1,000	Donations	2,500	*Don. letters May 2024	
0	0	0	0	Historic Cemeteries Grant	0		
1,970	2,760	2,750	1,360	TOTAL OTHER RESOURCES	2,750	0	0
				<u>Transfers From Other Funds</u>			
0	0	17	17	Transfer Int - Non-Exp Trust	17		
16,993	16,836	16,317	16,502	Total Resources, Except Taxes	18,689	0	0
0	0	0	0	Taxes Necessary to Balance Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
16,993	16,836	16,317	16,502	TOTAL RESOURCES	18,689	0	0
=	=	=	=	=	=	=	=

CEMETERY RESERVE FUND

Expenditures

-----Historical Data-----				-----Budgeted for 2024-25-----			
Second Preceding Yr 21-22	Actual First Preceding Yr 22-23	Adopted Budget this year 2023-24	Actual To- Date	Description	Proposed By Budget Officer Year 24-25	Approved By Budget Committee Year 24-25	Adopted By Governing Body Year 24-25
				<u>Personal Services:</u>			
1,842	1,071	3,217	1,072	Wages	3,000		
274	304	400	285	Payroll Taxes	500		
0	5	400	35	Workman's Compensation	400		
315	555	1,500	240	Employee Benefits	1,500	5% medical and vision, 6% dental	
226	312	350	250	Retirement	1,500		
2,657	2,247	5,867	1,882	Total Personal Services	6,900	0	0
				<u>Materials And Services:</u>			
694	659	5,225	158	Supplies	6,000		
304	105	5,225	0	Maintenance	5,789		
998	764	10,450	11,947	Total Materials And Services	11,789	0	0
				<u>Capital Outlay:</u>			
0	0	0	0	Total Capital Outlay	0		
-	-	-	-	-	-	-	-
3,655	3,011	16,317	13,829	TOTAL EXPENDITURES	18,689	0	0
-	-	-	-	-	-	-	-
13,338	13,825	0	2,673	BALANCE ERROR	0	0	
=	=	=	=	=	=	=	=

CEMETERY NONEXP TRUST & AGENCY

Resources

-----Historical Data-----				-----Budgeted for 2024-25-----			
Actual	Adopted	Actual		Proposed	Approved	Approved	
Second	First	Budget		By Budget	By Budget	By Governing	
Preceding	Preceding	this year		Officer	Committee	Body	
Yr 21-22	Yr 22-23	2023-24	To- Date	Year 24-25	Year 24-25	Year 24-25	
=	=	=		=	=	=	
				Description			
				=			
				<u>Beginning Fund Balance:</u>			
38,622	39,549	40,491	40,727	Available Cash on Hand	41,935		
927	1,178	950	1,225	Interest - CD - CEM Annuity	1,300		
39,549	40,727	41,441	41,952	TOTAL	43,235	0	0
				<u>Other Resources:</u>			
0	0	0	0	Plot/Lot Sales	0		
				<u>Transfers From Other Funds:</u>			
0	0	0	0	Transfers From Cemetery	0		
-	-	-	-	-	-	-	-
39,549	40,727	41,441	41,952	Total Resources, Except Taxes	43,235		
0	0	0	0	Taxes Necessary to Balance Budget	0		
0	0	0	0	Taxes Collected in Year Levied	0		
-	-	-	-	-	-	-	-
39,549	40,727	41,441	41,952	TOTAL RESOURCES	43,235		
=	=	=	=	=	=	=	=

CEMETERY TRUST & AGENCY

Expenditures

-----Historical Data-----				-----Budgeted for 2024-25-----			
Actual	Adopted	Actual		Proposed	Approved	Adopted	
Second	First	Budget		By Budget	By Budget	By Governing	
Preceding	Preceding	this year		Officer	Committee	Body	
Yr 21-22	Yr 22-23	2023-24	To- Date	Year 24-25	Year 24-25	Year 24-25	
=	=	=		=	=	=	
				Description			
				=			
				<u>Nonexpendable Donations:</u>			
0	0	41,424	0	Nonexpendable Donations	43,218		
-	-	-	-	-	-	-	-
0	0	41,424	0	Total Nonexpendable Donations	43,218		
-	-	-	-	-	-	-	-
0	0	0	0	Total Materials And Services	0		
-	-	-	-	-	-	-	-
0	0	0	0	Total Capital Outlay	0		
-	-	-	-	-	-	-	-
				<u>Transferred To Other Funds:</u>			
0	0	17	17	Transfer to Cemetery	17		
0	0	0	0	Gen Operating Contingency	0		
-	-	-	-	-	-	-	-
0	0	17	17	Total Transfers & Contingency	17		
-	-	-	-	-	-	-	-
0	0	41,441	17	TOTAL EXPENDITURES	43,235	0	0
-	-	-	-	-	-	-	-
39,549	40,727	0	41,935	BALANCE ERROR	0	0	0
=	=	=	=	=	=	=	=

City Of Moro
Summary of Resources and Expenditures

	Adopted By Governing Body Year 23-24	Proposed By Budget Officer Year 24-25	Adopted By Governing Body Year 24-25
TOTAL PERSONAL SERVICES	295,167	375,249	
TOTAL MATERIAL AND SERVICES	359,100	460,953	
TOTAL CAPITAL OUTLAY	1,230,180	1,809,016	
TOTAL DEBT SERVICE	61,230	66,730	
TOTAL TRANSFERS	137,000	354,000	
TOTAL CONTINGENCIES	70,000	60,372	
TOTAL ALL OTHER EXPENDITURES AND REQUIREMENTS	0	0	
TOTAL UNAPPROPRIATED OR ENDING FUND BALANCE	41,441	43,235	
TOTAL ALL REQUIREMENTS	2,194,118	3,169,555	0
TOTAL RESOURCES EXCEPT PROPERTY TAXES	2,102,518	3,065,555	
TOTAL PROPERTY TAXES REQUIRED TO BALANCE BUDGET	91,600	104,000	
TOTAL ALL RESOURCES	2,194,118	3,169,555	0