

RESOURCES
GENERAL FUND

City of Moro
Budget Year 2018-2019

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	<u>Description</u>	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Approved By Governing Body Year 18-19
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Beginning Fund Balance:						
25,126	65,332	78,871	Available Cash on Hand	80,000	80,000	
0	0	2,000	Prev Levied Taxes to be Rec	0	2,000	
327	1,235	700	LGIP Interest	1,500	1,500	
25,453	66,567	81,571	Total	81,500	83,500	
Other Resources:						
4,672	4,932	5,800	Liquor Receipts	4,000	4,000	
398	441	450	Cigarette Tax	450	450	
17,891	19,430	22,000	Pacific Power & Light	20,000	20,000	
1,720	929	1,500	Miscellaneous	15,000	15,000	
3,748	3,788	5,750	CenturyLink	4,000	4,000	
2,439	4,045	4,000	State Revenue Share	3,200	3,200	
9,100	8,400	0	Verizon Cell Lease Agreement	0	0	
1,000	0	0	Miscellaneous Grants	0	0	
100,000	100,000	100,000	Strategic Investment Program	100,000	100,000	
140,968	141,965	139,500	Total Other Resources:	146,650	146,650	
Transfers from Other Funds:						
			Transfer from Sherman County	0	0	
			Transfer from Sewer	0	0	
			Transfer from Water	0	0	
			Transfer from Equipment	0	0	
			Transfer from Street	0	0	
			Transfer from Cemetery	0	0	
0	0	0	TOTAL TRANSFERS	0	0	

166,421	213,639	221,071	Total Resources, Except Taxes	228,150	230,150	
		77,890	Taxes Necessary to Bal Budget	76,000	76,000	
74,828	73,338		Taxes Collected in Year Levied			
241,249	286,977	298,961	TOTAL RESOURCES	304,150	306,150	

Expenditures
GENERAL FUND

City of Moro
Budget Year 2018-2019

Actual Second	Actual First	Adopted by Governing	Proposed By Budget	Approved By Budget	Adopted by Governing
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Preceding Yr 15-16	Preceding Yr 16-17	Body Yr 17-18	Description	Officer Year 18-19	Committee Year 18-19	Body Year 18-19
Personnel Services-General						
22,693	18,732	18,000	Salaries and Wages	20,000	20,000	
1,748	1,734	2,300	Payroll Taxes	2,000	2,000	
551	588	1,500	Workman's Compensation	1,500	1,500	
2,331	1,111	1,350	Retirement	1,600	1,600	
13,324	5,435	3,775	Employee Benefits	3,800	3,800	
40,647	27,599	26,925	Total Personnel Services	28,900	28,900	
Materials And Services:						
24,276	21,074	23,835	Com. Administration & Audit	26,000	25,000	
1,570	3,444	3,000	Maintenance/Supplies	4,000	4,000	
4,651	6,017	6,350	Park Development & Repair	7,500	7,500	
3,076	6,455	7,000	Legal & Professional Service	7,000	7,000	
5,764	4,362	6,000	Utilities	6,000	6,000	
10,037	10,429	15,551	Insurance	12,000	12,000	
0	101	200	Miscellaneous/General	500	500	
919	864	2,000	Education/Training	2,000	1,000	
14	501	800	Payroll Services	800	800	
124	70	500	Office Equip/Copy Machine	500	500	
10,111	830	4,500	Maintenance/Supplies- Fire	3,500	3,500	
189	499	450	Fire Truck Fuel	450	450	
0	0	850	Fire Training/Education	500	500	
2,369	244	0	Fire Insurance/Work Comp	2,500	2,500	
935	0	2,000	Reimburse Rural for Building	2,000	2,000	
64,034	54,888	73,036	Total Materials And Services	75,250	73,250	
Capital Outlay:						
20,000	30,000	0	Strategic Investment Program	0	0	
0	0	25,000	Downtown Improvement Project	45,000	40,000	
0	0	25,000	Previous SIP funds	0	0	
0	0	0	Fiber Project	0	7,600	
13,279	0	10,000	Building Improvements	5,000	5,000	
750	0	0	Office Equip-Copy Machine	0	0	
34,029	30,000	60,000	Total Capital Outlay	50,000	52,600	
Transferred To Other Funds:						
5,000	5,000	5,000	Transfer to Equipment	5,000	5,000	
15,000	0	10,000	Transfer to Sewer	0	0	
40,000	35,000	80,000	Transfer to Street	80,000	80,000	
15,000	30,000	13,000	Transfer to Water	20,000	20,000	
4,000	4,000	4,000	Transfer to Fire Truck Reserve	4,000	4,000	

18,000	30,000	27,000	Contingency	41,000	42,400
97,000	104,000	139,000	Total Transfers & Contingenc	150,000	151,400
235,710	216,488	298,961	TOTAL EXPENDITURES	304,150	306,150

Expenditures
Sewer Fund

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Adopted By Governing Body Year 18-19
Personnel Services:						
31,712	25,975	38,000	Salaries and Wages	34600	34600	
2,690	2,186	4,000	Payroll Taxes	3000	3000	
1,088	1,140	1,000	Workman's Compensation	2000	2000	
667	3,511	5,146	Employee Benefits	4000	4000	
1,815	806	2,200	Retirement	2400	2400	
37,972	33,618	50,346	Total Personnel Services	46,000	46,000	
Materials And Services:						
5,123	4,263	30,283	Maintenance	25000	25000	
5,250	6,126	8,143	Utilities	8000	8000	
2,562	1,732	5,500	Tests & Permits	4500	4500	
5,622	4,584	21,800	Supplies	15000	15000	
136	252	300	Sewer Deposits/ refunded	300	300	
124	69	500	Equipment-Copy Machine	150	150	
18,817	17,026	66,526	Total Materials And Services	52,950	52,950	
Capital Outlay:						
3,693	0	0	Sewer Project	0	0	
0	0	40,000	System Improvements	25,000	27,120	
0	0	0	Equipment-Copy Machine	0	0	
61,230	40,000	40,000	Debt Service & Reserve	40,000	40,000	
64,923	40,000	80,000	Total Capital Outlay	65,000	67,120	
DEQ Sewer Loan:						
41,093	0	0	Loan Payment	0	0	
40,838	0	0	Principal	0	0	

255	0	0	Interest	0	0
41,093	0	0	Total-DEQ Sewer Loan	0	0
IFA Sewer Loan:					
61,230	61,230	61,230	Loan Payment	61,230	61,230
43,579	48,181	48,663	Principal - 12/1/2018	49,149	49,149
17,651	13,049	12,567	Interest - 12/1/2018	12,080	12,080
61,230	61,230	61,230	Total-IFA Sewer Loan	61,230	61,230
102,323	61,230	61,230	Total Debt Service	61,230	61,230
Transferred To Other Funds:					
0	0	0	Transfer to General	0	0
0	12,000	0	Transfer to Water	0	0
0	0	0	Gen Operating Contingency	2,120	0
0	12,000	0	Total Transfers & Contingenc	2,120	0
224,035	163,874	258,102	TOTAL EXPENDITURES	227,300	227,300

RESOURCES
WATER FUND

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Approved By Governing Body Year 18-19
Beginning Fund Balance:						
31,682	41,297	15,298	Available Cash on Hand	21,000	21,000	
363	286	300	LGIP Interest	600	600	
Other Resources:						
121,556	123,526	132,000	Water Service User Fee	126,000	126,000	
20,223	0	100	Miscellaneous	0	0	
550	1,121	3,000	Sale of Materials/Services	3,000	3,000	
163	38	300	New Customer/Turn on Fee	200	200	
737	804	950	Water Deposit	600	600	
1,000	0	2,000	System Development	1,000	1,000	
Transfers From Other Funds:						
15,000	30,000	13,000	Transfer From General	20,000	20,000	
191,273	197,072	166,948	Total Resources, Except Taxes	172,400	172,400	
			Taxes Necessary to Bal Budget			
			Taxes Collected in Year Levied			

191,273		197,072		166,948		TOTAL RESOURCES		172,400		172,400	
<u>EXPENDITURES</u>											
Water Fund											
Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Approved By Governing Body Year 18-19					
<u>Personnel Services:</u>											
32,644	37,593	33,000	Salaries and Wages	33,000	33,000						
2,588	3,240	4,317	Payroll Taxes	3,000	3,000						
1,133	1,196	1,000	Workman's Compensation	1,500	1,500						
798	5,051	5,400	Employee Benefits	4,000	4,000						
1,856	1,320	2,000	Retirement	2,000	2,000						
39,019	48,401	45,717	Total Personnel Services	43,500	43,500						
<u>Materials And Services</u>											
34,719	2,057	13,306	Maintenance	20,000	20,000						
4,804	6,137	9,000	Supplies	9,000	9,000						
33,739	31,195	35,000	Utilities	35,000	35,000						
1,267	5,914	6,000	Tests & Permits	3,225	3,225						
0	246	150	Water Deposits/refunded	250	250						
124	70	500	Equipment/Copy Machine	150	150						
74,654	45,618	63,956	Total Materials And Services	67,625	67,625						
<u>Capital Outlay</u>											
0	18,000	0	Replacement Reserve	0	0						
0	49,865	12,000	System Improvements	15,500	15,500						
0	0	0	Equipment/Copy Machine	0	0						
0	67,865	12,000	Total Capital Outlay	15,500	15,500						
<u>Debt Service</u>											
Total Payment											
38,430	39,402	40,399	Principal - 6/2018	41,421	41,421						
7,345	6,373	5,376	Interest - 6/2018	4,354	4,354						
45,774	45,774	45,775	Total Debt Service	45,775	45,775						

<u>Transferred To Other Funds</u>					
0	0	12,000	Transfer to Sewer	0	0
0	0	0	Transfer to General	0	0
0	0	12,000	Total Transfer To Other Fund	0	0

159,447	207,658	179,448	TOTAL EXPENDITURES	172,400	172,400
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<u>RESOURCES</u>						
Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted by Governing Body Yr 17-18	<u>Street Fund</u> Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Approved By Governing Body Year 18-19

<u>Beginning Fund Balance:</u>						
59,508	28,615	54,624	Available Cash on Hand	40,000	40,000	
505	111	300	LGIP Interest	200	200	
60,013	28,726	54,924	Total	40,200	40,200	

<u>Other Resources:</u>						
18,610	16,192	19,000	Sherman County Road Tax	16,000	16,000	
19,268	19,618	20,000	Oregon State Highway	17,000	17,000	
8,657	5,702	8,000	ODOT/Court House /High Scho	7,500	7,500	
0	0	50,000	ODOT Special City Allotment Gi	0	0	
46,535	41,513	97,000	Total Other Resources	40,500	40,500	

<u>Transfers From Other Funds</u>						
40,000	35,000	80,000	Transfer from General	80,000	80,000	
146,548	105,239	231,924	TOTAL RESOURCES	160,700	160,700	

<u>STREET FUND - EXPENDITURES</u>						
<u>Personnel Services</u>						
11,848	13,286	25,000	Salaries and Wages	18,000	18,000	
1,037	1,008	1,700	Payroll Taxes	2,000	2,000	
1,010	1,275	800	Workman's Compensation	2,100	2,100	
249	1,699	1,750	Employee Benefits	2,000	2,000	
532	461	1,000	Retirement	1,500	1,500	
14,677	17,730	30,250	Total Personnel Services	25,600	25,600	

<u>Materials And Services</u>						
16,519	14,791	25,715	Maintenance	20,000	20,000	
2,257	1,886	7,000	Spray	3,600	3,600	
38,148	51,972	10,000	Supplies	10,000	10,000	

0	0	1,959	Traffic Control Highway	1,500	1,500
56,924	68,649	44,674	Total Materials And Services	35,100	35,100
Capital Outlay					
0	11,260	107,000	Street/Sidewalk Improvements	100,000	100,000
0	0	50,000	Special City Allotment Grant	0	0
0	11,260	157,000	Total Capital Outlay	100,000	100,000
Transferred To Other Funds					
Transferred to General					
0	0	0	Total Transfers & Contingency	0	0
71,600	97,639	231,924	TOTAL EXPENDITURES	160,700	160,700

FIRE TRUCK RESERVE ----- Budget For Next Year -----

Actual First Preceding Yr 15-16	Actual Second Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	RESOURCES Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Adopted By Governing Body Year 18-19
Beginning Fund Balance:						
20,024	24,101	28,279	Available Cash on Hand	32,627	32,627	
77	203	200	LGIP Interest	200	200	
Other Resources:						
Transfers From Other Funds:						
Transferred from Fire						
4,000	4,000	4,000	Transferred from General	4,000	4,000	
Total Resources, Except Taxes						
Taxes Necessary to Balance Budget						
Taxes Collected in Year Levied						
24,101	28,304	32,479	TOTAL RESOURCES	36,827	36,827	
Personnel Services:						
0	0	0	Total Personnel Services	0	0	0

Materials & Services:

0	0	0	Total Materials And Services	0	0	0
24,101	28,304	32,479	Capital Reserve - Fire Truck	36,827	36,827	
24,101	28,304	32,479	Total Reserve/Capital Outlay	36,827	36,827	0
<u>Transferred To Other Funds:</u>						
0	0	0	General Operating Contingency	0	0	0
0	0	0	Total Transfers & Contingenc	0	0	0
24,101	28,304	32,479	TOTAL EXPENDITURES	36,827	36,827	0

EQUIPMENT RESERVE ----- Budget For Next Year -----

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted by Governing Body Yr 17-18	RESOURCES Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Adopted By Governing Body Year 18-19
<u>Beginning Fund Balance:</u>						
43,570	48,781	54,190	Available Cash on Hand	66,720	66,720	
211	431	250	LGIP Interest	400	400	
		9,660	Verizon	9,660	9,660	
<u>Other Resources:</u>						
<i>Transfers From Other Funds</i>						
5,000	5,000	5,000	Transferred from General	5,000	5,000	
48,781	54,212	69,100	Total Resources, Except Taxes	81,780	81,780	
		0	Taxes Necessary to Balance Bu	0	0	
			Taxes Collected in Year Levied			
48,781	54,212	69,100	TOTAL RESOURCES	81,780	81,780	

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted by Governing Body Yr 17-18	EQUIPMENT RESERVE <u>Expenditures</u>	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Adopted By Governing Body Year 18-19
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Personnel Services:

0	0	0	Total Personnel Services	0	0	0
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Materials & Services:

0	0	0	Total Materials And Services	0	0	0
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Capital Outlay:

48,781	54,212	69,100	Capital Outlay - Equipment	81,780	81,780	
48,781	54,212	69,100	Total Capital Outlay	81,780	81,780	0

Transferred To Other Funds:

0	0	0	General Operating Contingency	0	0	0
0	0	0	Total Transfers & Contingenc	0	0	0

48,781	54,212	69,100	TOTAL EXPENDITURES	81,780	81,780	0
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CEMETERY FUND

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	<u>Resources</u> Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Approved By Governing Body Year 18-19
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Beginning Fund Balance:

4,728	6,509	5,890	Available Cash on Hand	7,105	7,105	
21	50	45	LGIP Interest	50	50	
<u>Other Resources</u>						
750	250	800	Plot/Lot Sales	250	250	
1,000	2,700	1,000	Donations	1,000	1,000	
<u>Transfers From Other Funds</u>						
10	742	400	Transfer Int - Non-Exp Trust	600	600	
	10,251	8,135	Total Resources, Except Taxes	9,005	9,005	
0	0		Taxes Necessary to Balance Budget Taxes Collected in Year Levied			
6,509	10,251	8,135	TOTAL RESOURCES	9,005	9,005	

Cemetery Fund

Expenditures

Personnel Services:

173	134	180	Wages	160	160
15	13	20	Payroll Taxes	20	20
0	0	15	Workman's Compensation	20	20
6	20	50	Employee Benefits	50	50
19	2	10	Retirement	10	10

212	169	275	Total Personnel Services	260	260
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Materials And Services:

319	135	4,500	Supplies	4,900	4,900
0	495	3,360	Maintenance	3,845	3,845

319	630	7,860	Total Materials And Services	8,745	8,745
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Capital Outlay:

0	0	0	Total Capital Outlay		
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531	799	8,135	TOTAL EXPENDITURES	9,005	9,005
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5,978	9,452	0	BALANCE ERROR	0	0
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RESOURCES

CEMETERY NONEXP TRUST & AGENCY

Actual Second Preceding Yr 15-16	Actual First Preceding Yr 16-17	Adopted By Governing Body Yr 17-18	Description	Proposed By Budget Officer Year 18-19	Approved By Budget Committee Year 18-19	Adopted By Governing Body Year 18-19
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Beginning Fund Balance:

35,041	35,827	35,096	Available Cash on Hand	36,714	36,714
786	813	765	Interest - CD - CEM Annuity	600	600

Other Resources:

0	0	0	Plot/Lot Sales	0	0
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Transfers From Other Funds:

0	0	0	Transfers From Cemetery	0	0
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35,827	36,640	35,861	Total Resources, Except Taxes	37,314	37,314
0	0	0	Taxes Necessary to Balance Budget		

Taxes Collected in Year Levied

35,827	36,640	35,861	TOTAL RESOURCES	37,314	37,314
CEMETERY TRUST & AGENCY - EXPENDITURES					
<u>Nonexpendable Donations:</u>					
0	0	35,461	Nonexpendable Donations	36,714	36,714
0	0	35,461	Total Nonexpendable Donatio	36,714	36,714
0	0	0	Total Materials And Services	0	0
0	0	0	Total Capital Outlay	0	0
<u>Transferred To Other Funds:</u>					
10	742	400	Transfer to Cemetery Gen Operating Contingency	600	600
10	742	400	Total Transfers & Contingenc	600	600
10	742	35,861	TOTAL EXPENDITURES	37,314	37,314

Summary of Resources and Expenditures

	Adopted By Governing Body Year 17-18	Proposed By Budget Office Year 18-19	Adopted By Governing Body Year 18-19
TOTAL PERSONNEL SERVICES	153513	144,260	
TOTAL MATERIAL AND SERVICES	255052	237,670	
TOTAL CAPITAL OUTLAY	410579	353,827	
TOTAL DEBT SERVICE	107005	107,005	
TOTAL TRANSFERS	112400	109,000	
TOTAL CONTINGENCIES	27000	42,400	
TOTAL ALL OTHER EXPENDITURES AND REQUIREMENTS			
TOTAL UNAPPROPRIATED OR ENDING FUND BALANCE	35496	37314	
TOTAL ALL REQUIREMENTS	1101045	1031476	0
TOTAL RESOURCES EXCEPT PROPERTY TAXES	1023155	955476	
TOTAL PROPERTY TAXES REQUIRED TO BALANCE BUDGET	77890	76000	
TOTAL ALL RESOURCES	1101045	1031476	0