

Moroni City
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023

Moroni City Corporation

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May 2022

City Council,

The following are highlights of the Adopted Tentative Budget for fiscal year ending June 30, 2023:

Overall note:

The General Fund is not balanced by \$23,300, which is mainly due to the increase in the police budget to include two officers.

Propose increasing fees in the following areas:

1. Fire fee since county is increasing fee by \$1.00 per month.
2. Police fee to pay for increase in police budget by \$23.00 per month.
3. Irrigation fees to pay for city portion of metering requirements by \$15.00 per month.

Revenues:

1. The General Fund has a carryover for B&C road funds of \$378,700.
2. The Water Fund has a carryover for ARPA funds received in the prior year of \$91,840.
3. Overall General Fund revenues, not including the B&C carryover have a budget increase of \$41,150.

Projects:

1. The new water source project is anticipated to be completed in the new budget year. The total cost is estimated to be \$3,535,000 funded by a grant of \$1,050,000 and a loan for \$2,485,000. Payments on this loan begin in January 2024.
2. Water value replacement project to be funded by current year and carryover ARPA funds received from the State. Total funds to be use is \$183,680.
3. Irrigation metering projected in projected to cost \$1,200,000. The projected is to be funded by a state grant of \$900,000, state loan of \$270,000 and a city funds of \$30,000.

Expenditures/Expenses:

1. Increase in salaries and wages for two full time employees of \$2.00 per hour and one part time person for \$1.00.
2. Increase in fire salary amount to cover taxes now paid by fire personnel.
3. Increase in salary paid to person to open and close Opera House to \$15.00 per hour.
4. Increase in police budget to include two officers. Increase is \$143,400 over the prior year budget.

5. Capital Outlay (not including above mentioned projects) include the following:
 - a. Administrative
 - i. \$1,200 Laptop for treasurer.
 - ii. \$550 upgrade phone system.
 - iii. \$500 for new monitors
 - iv. \$2,000 for training for recorder and treasurer.
 - b. Fire department –
 - i. \$4,000 Turnouts.
 - ii. \$2,000 K Saw for extraction.
 - c. Parks & Recreation department –
 - i. \$5,000 upgrades to park by Jr High School.
 - ii. \$2,500 complete fountain at west park.
 - iii. \$2,500 mud boggs for archery course.
 - iv. \$1,000 electrical upgrades to baseball park
 - v. \$1,000 establish reserve for upgrading names at east park
 - d. Heritage department –
 - i. \$15,000 protection barriers at corner.
 - e. Cemetery department and Perpetual Care Fund–
 - i. \$5,200 loan payment on 96-inch mower (payment to P Care Fund)

If the Council desires further information, please let us know.

Staff

Moroni City
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023

	2020-2021 Prior Year Actual	2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
GENERAL FUND				
<u>REVENUES</u>				
TAXES	475,312	494,766	443,000	491,000
LICENSE & PERMITS	4,193	3,047	3,250	2,500
INTERGOVERNMENTAL	200,611	106,931	98,200	107,500
CHARGES FOR SERVICES	319,477	324,971	314,400	471,400
FINES & FORFITURES	21,537	59,565	15,000	7,500
OTHER REVENUE	31,536	29,036	20,400	9,000
TRANSFER - WATER USAGE	25,000	25,000	25,000	25,000
CARRYOVER/USE OF FUND BALANCE	-	-	-	378,700
TOTAL REVENUE	1,077,666	1,043,316	919,250	1,492,600
<u>EXPENDITURES:</u>				
MAYOR & COUNCIL	4,082	11,010	14,400	14,400
JUSTICE COURT	45,910	51,310	53,700	54,200
ADMINISTRATION	192,960	147,361	157,500	186,150
ZONING	1,011	500	500	500
POLICE	123,795	118,626	130,850	274,250
AMBULANCE/EMT	4,000	4,000	4,000	4,000
FIRE	73,467	55,150	62,300	67,600
STREETS	129,593	199,222	188,400	593,600
GARGABE	84,721	72,047	81,000	81,000
PARKS & RECREATION	108,649	120,411	117,100	122,100
HERITAGE DEVELOPMENT	53,088	37,840	37,300	28,400
CEMETERY	91,710	72,930	76,700	89,700
ADDITION TO FUND BALANCE	-	-	47,100	-
FUND EXPENDITURES	912,984	890,406	970,850	1,515,900
NET REVENUE (EXPENDITURES)	164,682	152,909	(51,600)	(23,300)

Moroni City
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023

	2020-2021 Prior Year Actual	2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
MUNICIPAL BUILDING AUTHORITY FUND				
<u>REVENUES:</u>				
OTHER REVENUE	22,210	22,148	23,000	22,150
TOTAL REVENUE	22,210	22,148	23,000	22,150
<u>EXPENDITURES:</u>				
MBA EXPENDITURES	-	22,000	22,000	22,000
TOTAL EXPENDITURES	-	22,000	22,000	22,000
NET REVENUE (EXPENDITURES)	22,210	148	1,000	150
CAPITAL PROJECTS FUND				
<u>REVENUES:</u>				
OTHER REVENUE	111	15	100	100
NON-OPERATING REVENUE	35,000	-	-	-
TOTAL REVENUE	35,111	15	100	100
NET REVENUE (EXPENDITURES)	35,111	15	100	100
<u>EXPENDITURES:</u>				
TRANSFER TO GF	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET REVENUE (EXPENDITURES)	35,111	15	100	100
WATER FUND				
<u>REVENUES:</u>				
WATER REVENUES	222,784	274,774	280,000	280,000
OTHER WATER REVENUES	384,025	627,778	3,570,500	3,254,380
TOTAL REVENUE	606,809	902,552	3,850,500	3,534,380
<u>EXPENSES:</u>				
WATER EXPENTITURES	317,184	745,145	3,774,650	3,447,980
TRANSFER TO GENERAL FUND	287	193	200	100
TOTAL EXPENSES	317,471	745,338	3,774,850	3,448,080
NET REVENUE (EXPENSES)	289,338	157,214	75,650	86,300

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Fiscal Year Ended June 30, 2023

	2020-2021 Prior Year Actual	2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
SEWER FUND				
<u>REVENUES:</u>				
SEWER REVENUES	199,805	188,389	185,500	187,500
CONTRIBUTION	187,503	217,424	214,000	178,000
OTHER SEWER REVENUES	5,320	4,166	4,000	4,000
TOTAL REVENUE	392,627	409,979	403,500	369,500
<u>EXPENSES:</u>				
SEWER EXPENDITURES	519,108	368,129	371,300	366,100
TOTAL EXPENSES	519,108	368,129	371,300	366,100
NET REVENUE (EXPENSES)	(126,481)	41,850	32,200	3,400
IRRIGATION FUND				
<u>REVENUES:</u>				
IRRIGATION REVENUES	151,654	153,089	151,000	229,840
OTHER IRRIGATION REVENUES	7,900	389	2,500	1,171,500
TOTAL REVENUE	159,554	153,478	153,500	1,401,340
<u>EXPENSES:</u>				
IRRIGATION EXPENDITURES	156,432	126,755	135,800	1,338,500
TOTAL EXPENSES	156,432	126,755	135,800	1,338,500
NET REVENUE (EXPENSES)	3,121	26,723	17,700	62,840
PERPETUAL CARE FUND				
<u>REVENUES:</u>				
PERPETUAL CARE REVENUES	4,800	1,650	500	500
OTHER PERPETUAL CARE REVENUES	2,732	28,539	29,300	26,550
TOTAL REVENUE	7,532	30,189	29,800	27,050
<u>EXPENDITURES:</u>				
PERPETUAL CARE EXPENDITURES	-	-	37,000	-
TOTAL EXPENSES	-	-	37,000	-
NET REVENUE (EXPENDITURES)	7,532	30,189	(7,200)	27,050

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021		2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
TAXES					
10-31-10	Property Taxes, current year	146,086	150,040	140,000	150,000
10-31-30	Sales and use taxes	296,048	308,690	270,000	305,000
10-31-40	Franchise taxes	7,096	7,558	8,000	8,000
10-31-50	ADDITIONAL TRANSPORTATION TAX	26,082	28,478	25,000	28,000
TOTAL TAXES		475,312	494,766	443,000	491,000
LICENSE & PERMITS					
10-32-10	Business licenses & permits	1,513	1,747	1,500	1,500
10-32-21	Building permits	595	600	300	300
10-32-25	Animal licenses	1,835	700	1,200	700
10-32-26	KENNEL PERMIT	250	-	250	-
TOTAL LICENSE & PERMITS		4,193	3,047	3,250	2,500
INTERGOVERNMENTAL					
10-33-41	State grants-public safety	-	-	2,500	-
10-33-44	JAG GRANT	3,681	-	4,000	-
10-33-56	Class C road allotment	93,317	104,416	90,000	105,000
10-33-58	State liquor fund allotment	2,835	2,515	1,700	2,500
10-33-75	CARES GRANT REVENUE	100,778	-	-	-
TOTAL INTERGOVERNMENTAL		200,611	106,931	98,200	107,500

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021	-	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
CHARGES FOR SERVICES					
10-34-13	Zoning fees	295	500	-	500
10-34-21	Miss Moroni	60	500	500	500
10-34-22	4th of July	6,308	12,265	12,000	12,000
10-34-26	FIRE DEPART - 4TH OF JULY	-	10	3,500	-
10-34-27	FIRE DEPART - SODA MACHINE	6,325	4,783	6,000	4,500
10-34-30	Police user fees	125,822	127,458	126,000	274,000
10-34-40	WILDLAND FIRE CHARGES	2,001	-	-	-
10-34-41	FIRE UTILTIY BILLING	34,857	35,316	34,000	41,500
10-34-42	FIRE DISTRICT CONTRACT	-	4,000	4,000	4,000
10-34-43	North Sanpete Disposal	69,327	72,255	67,000	70,000
10-34-60	Landfill revenue	28,304	28,697	27,500	27,500
10-34-66	INDOOR SOCCER	-	-	700	-
10-34-67	TRACK & FIELD	-	-	300	-
10-34-68	VOLLEYBALL FEES	381	-	800	500
10-34-69	BASEBALL FEES	-	-	4,000	1,500
10-34-70	SOCCER FEES	2,159	1,083	2,500	2,000
10-34-71	FOOTBALL FEES	404	186	800	1,300
10-34-72	BASKETBALL FEES	-	-	2,200	2,000
10-34-73	Recreation fees & Sports	504	188	-	-
10-34-74	Park	18,761	19,011	12,000	19,000
10-34-75	Park Rental or usage	990	340	100	100
10-34-81	Opera House rental	2,090	3,240	2,000	2,000
10-34-82	City hall rental	40	40	-	-
10-34-91	Sale of cemetery lots & mainte	5,250	5,000	4,000	4,000
10-34-93	Cemetery burial fees	15,600	10,100	4,500	4,500
TOTAL CHARGES FOR SERVICES		319,477	324,971	314,400	471,400
FINES & FORFITURES					
10-35-10	Court fines	21,537	59,565	15,000	7,500
TOTAL FINES & FORFITURES		21,537	59,565	15,000	7,500
OTHER REVENUE					
10-36-10	Misc interest earnings	5,639	5,847	5,000	5,000
10-36-35	Misc Contributions-private sou	8,271	1,400	-	-
10-36-40	Misc Proceeds-sales of assets	1,500	-	-	-
10-36-71	HERITAGE GRANT	-	11,400	11,400	-
10-36-90	Misc Sundry revenues	15,315	10,389	3,000	3,000
10-36-91	PEHP REFUND	812	-	1,000	1,000
TOTAL OTHER REVENUE		31,536	29,036	20,400	9,000

**Moroni City
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Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
TRANSFERS				
10-38-58 TRANSFER - WATER USAGE	25,000	25,000	25,000	25,000
TOTAL TRANSFERS	25,000	25,000	25,000	25,000
CARRYOVER				
Class roads	-	-	-	374,200
Use of Fund Balance	-	-	-	4,500
TOTAL CARRYOVER	-	-	-	378,700
TOTAL REVENUES	1,077,666	1,043,316	919,250	1,492,600

**Moroni City
General Fund
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Fiscal Year Ended June 30, 2023**

		2020-2021	2021-2022	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
		Actual	Estimate	Budget	Budget
MAYOR & COUNCIL					
10-41-11	Salaries & wages	2,600	1,867	5,000	5,000
10-41-13	Employee benefits	199	143	400	400
10-41-21	Books, subscriptions, membersh	1,161	1,500	1,500	1,500
10-41-23	Travel	-	3,000	3,000	3,000
10-41-54	Donation	-	500	500	500
10-41-60	CONTINGENT	122	3,000	3,000	3,000
10-41-70	CAPITAL OUTLAY	-	1,000	1,000	1,000
TOTAL MAYOR & COUNCIL		4,082	11,010	14,400	14,400
JUSTICE COURT					
10-42-11	Salaries & wages	24,175	25,451	26,000	26,500
10-42-13	Employee benefits	5,792	6,009	7,000	7,000
10-42-23	Travel	8	-	600	600
10-42-24	Office supplies & expense	713	500	500	500
10-42-29	Telephone	30	300	300	300
10-42-30	Attorney fees	12,700	15,000	15,000	15,000
10-42-32	Justice Crt Interpreter	111	317	300	300
10-42-33	Indigent attorney	2,380	3,733	4,000	4,000
TOTAL JUSTICE COURT		45,910	51,310	53,700	54,200

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021		2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
ADMINISTRATION					
10-44-11	Salaries & wages	10,679	12,000	12,000	12,000
10-44-12	Unemployment	-	-	-	7,000
10-44-13	Employee benefits	3,347	5,107	5,000	5,000
10-44-21	Books, subscriptions, membersh	855	557	500	700
10-44-22	Public notices	1,482	2,500	2,500	3,000
10-44-23	Travel	218	3,000	3,000	3,000
10-44-24	Office supplies & expense	5,308	6,000	6,000	5,000
10-44-25	COMPUTER SOFTWARE	-	500	500	500
10-44-27	Buildings and grounds	6,922	12,000	12,000	12,000
10-44-28	Utilities	10,212	12,000	12,000	12,000
10-44-29	Telephone	3,658	4,000	4,000	4,000
10-44-31	Accounting/Audit Fees	11,288	12,000	12,000	15,000
10-44-32	Bookmobile	1,450	2,000	2,000	1,000
10-44-39	City pageant	3,686	4,500	4,500	4,500
10-44-40	Youth Council	-	1,000	1,000	2,500
10-44-48	MBA Lease expense	4,050	4,000	4,000	4,000
10-44-49	Elections	126	2,142	1,000	-
10-44-51	Insurance	28,375	27,495	30,000	33,000
10-44-52	PROFESSIONAL SERVICES	-	-	3,000	7,000
10-44-53	Christmas	7,001	7,522	7,500	7,500
10-44-54	Easter	1,183	-	500	1,200
10-44-61	Miscellaneous	1,732	1,193	2,000	7,500
10-44-63	Holidays	315	131	1,500	-
10-44-64	Fourth of July	3,948	8,875	10,000	10,000
10-44-65	4th of July fireworks	-	8,343	10,000	13,000
10-44-69	Bad Debt Expense	1,361	-	1,000	1,000
10-44-70	Capital outlay	-	1,000	1,000	4,750
10-44-73	BANK FEES & CHARGES	8,105	9,496	9,000	10,000
10-44-90	CARES ACT Funding expenditures	77,660	-	-	-
TOTAL ADMINISTRATION		192,960	147,361	157,500	186,150
ZONING					
10-48-61	Miscellaneous	1,011	500	500	500
TOTAL ZONING		1,011	500	500	500

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget	
POLICE					
10-51-10	PART TIME WAGE	2,368	2,396	6,000	-
10-51-11	Salaries and wages	45,423	67,680	67,000	135,200
10-51-12	CROSSWALK SALARY AND WAGES	3,406	3,551	4,000	4,000
10-51-13	Employee benefits	11,556	25,017	27,000	105,000
10-51-14	Crosswalk expense	352	250	250	250
10-51-15	Care Grant Salary & Wages	13,321	-	-	-
10-51-16	Cares Grant Benefits	8,297	-	-	-
10-51-22	Computer prog. (eforce and fat	845	1,174	2,000	2,000
10-51-23	Travel, training & memberships	494	-	1,500	1,500
10-51-24	Office supplies, expense & pub	1,680	3,490	2,000	3,500
10-51-25	Equipment supplies	2,920	2,129	1,000	3,000
10-51-29	Telephone	1,108	980	2,000	2,000
10-51-33	Resource Officer	-	-	2,100	-
10-51-36	Fuel/car	2,610	3,601	2,500	6,000
10-51-37	Vehicle maintenance	938	1,000	1,000	2,500
10-51-45	Uniform allowance	1,141	857	500	1,500
10-51-52	Professional Services	-	-	500	500
10-51-70	Capital outlay	-	3,060	-	-
10-51-72	Animal Control	16,376	384	4,200	4,200
10-51-75	JAG GRANT EXPENDITURE	4,561	-	4,000	-
10-51-81	P CARE VEH LOAN INTEREST PMT	92	-	-	-
10-51-83	LEASE VEHICHL E PRINCIPAL PMT	5,451	3,057	3,300	3,100
10-51-84	LEASE VEHICLE INTEREST PMT	857	-	-	-
TOTAL POLICE		123,795	118,626	130,850	274,250
AMBULANCE					
10-52-95	EMT'S new and receer	1,500	1,500	1,500	1,500
10-52-96	Ambulance fund	2,500	2,500	2,500	2,500
TOTAL AMBULANCE		4,000	4,000	4,000	4,000

**Moroni City
General Fund
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Fiscal Year Ended June 30, 2023**

		2020-2021	-	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
FIRE					
10-53-13	Administration	-	-	-	-
10-53-14	Volunteers Payment	5,473	10,200	10,200	12,000
10-53-15	Cares Grant Volunteer Payments	1,500	-	-	-
10-53-23	TRAVEL	-	1,000	1,000	1,000
10-53-25	Equipment supplies & maintenanc	16,203	7,912	5,000	5,000
10-53-28	Utilities	2,729	3,494	2,400	2,400
10-53-29	Telephone 911 system	241	-	200	200
10-53-31	Audit	1,213	2,400	2,400	2,800
10-53-32	County district contract	23,856	21,506	21,000	28,500
10-53-36	Fuel/vehicles	1,150	1,500	1,500	1,500
10-53-37	Vehicle maintenance	2,064	3,000	3,000	3,000
10-53-40	4TH OF JULY EVENT COSTS	914	200	2,000	1,000
10-53-41	SODA MACHINE COSTS	4,663	1,846	6,000	2,000
10-53-42	CHRISTMAS PARTY COSTS	-	592	500	700
10-53-43	MEETING COSTS	1,598	1,500	1,500	1,500
10-53-70	Capital outlay	11,864	-	5,600	6,000
TOTAL FIRE		73,467	55,150	62,300	67,600
STREETS					
10-61-11	Salaries and wages	16,586	18,940	18,000	18,000
10-61-13	Employee benefits	8,146	9,321	9,300	10,000
10-61-25	Equipment supplies & maintenanc	1,461	3,000	3,000	3,000
10-61-28	Utilities	17,364	28,307	20,000	33,000
10-61-31	Audit	1,213	2,275	2,000	2,800
10-61-36	Fuel/vehicles	1,000	2,755	2,000	4,000
10-61-37	Vehicle maintenance	1,201	2,595	2,000	4,000
10-61-41	Road Maintenance	11,545	8,000	8,000	8,000
10-61-42	Road maintenance - B&C	9,877	115,000	115,000	507,200
10-61-43	Road projects	10,374	-	-	-
10-61-60	BACKHOE LEASE	324	3,529	3,600	3,600
10-61-70	Capital outlay	50,501	5,500	5,500	-
TOTAL STREETS		129,593	199,222	188,400	593,600
GARBAGE					
10-62-41	Garbage North Sanpete Disposal	61,924	54,040	58,000	58,000
10-62-95	Landfill expense	22,796	18,007	23,000	23,000
TOTAL GARBAGE		84,721	72,047	81,000	81,000

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021	-	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
PARKS & RECREATION					
10-71-11	salaries and wages	23,474	33,143	28,000	28,000
10-71-13	employee benefits	10,542	11,604	13,500	13,500
10-71-24	Lawn care	625	-	-	-
10-71-25	Equipment supplies & mainten	1,158	3,000	3,000	3,000
10-71-27	Buildings and grounds	9,263	18,924	14,000	16,000
10-71-28	Utilities	729	1,082	1,500	2,000
10-71-30	Water Utility Charge	25,000	25,000	25,000	25,000
10-71-31	Audit	1,213	2,275	2,000	3,500
10-71-36	Parks fuel/vehicles	930	2,000	2,000	2,000
10-71-37	Parks vehicle maintenance	332	1,000	1,000	2,000
10-71-45	MOSQUITO SPRAYING	-	-	-	1,500
10-71-49	Flags	729	200	200	200
10-71-60	BACKHOE LEASE	324	3,529	3,600	3,600
10-71-70	Capital outlay	5,616	10,000	10,000	-
10-71-71	EAST PARK CORNER IMPROVEMENTS	-	2,443	-	-
10-71-72	CITY HALL PARK IMPROVEMENTS	24,978	4,268	-	2,500
10-71-80	VOLLEYBALL EXPENSES	-	100	1,000	500
10-71-81	BASEBALL EXPENSES	488	622	3,000	1,500
10-71-82	SOCCER EXPENSES	1,865	652	4,200	2,000
10-71-83	FOOTBALL EXPENSES	1,221	387	1,300	1,300
10-71-84	BASKETBALL EXPENSES	162	181	2,800	2,000
10-71-85	INDOOR SOCCER	-	-	1,000	-
NEW	Capital outlay - baseball park	-	-	-	1,000
NEW	Capital outlay -- Mud Boggs	-	-	-	2,500
NEW	VETERIANS MEMORIAL RESERVE	-	-	-	1,000
NEW	Capital outlay - east school park	-	-	-	7,500
TOTAL PARKS & RECREATION		108,649	120,411	117,100	122,100
HERITAGE DEVELOPMENT					
10-72-11	Salaries and wages	1,164	1,500	1,500	1,800
10-72-13	Employee benefits	86	300	300	100
10-72-25	Maintenance	706	3,000	3,000	3,500
10-72-27	Buildings and grounds	2,477	6,000	6,000	3,000
10-72-28	Utilities	3,337	4,240	3,500	5,000
10-72-54	Donation Related Expense	45,318	-	-	-
10-72-70	CAPITAL OUTLAY	-	22,800	23,000	15,000
TOTAL HERITAGE DEVELOPMENT		53,088	37,840	37,300	28,400

**Moroni City
General Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021	-	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
CEMETERY					
10-79-11	Salaries and wages	21,426	24,931	24,000	24,000
10-79-13	Employee benefits	11,926	12,939	15,500	20,000
10-79-25	Equipment supplies & mainten	1,189	156	2,500	5,000
10-79-27	Buildings and grounds	14,367	10,000	10,000	10,000
10-79-28	Utilities	1,857	2,500	2,500	2,500
10-79-31	Audit	1,213	2,275	2,000	2,500
10-79-36	Fuel/vehicles	863	1,200	1,200	1,500
10-79-37	Vehicle maintenance	79	1,500	1,500	1,500
10-79-41	Backhoe Lease	324	3,529	3,600	3,600
10-79-48	MBA Lease expense	3,000	3,000	3,000	3,000
10-79-49	Lawn Mover Repayment	-	7,400	7,400	5,200
10-79-70	Capital outlay	467	3,500	3,500	10,900
10-80-84	Transfers to capital projects	35,000	-	-	-
TOTAL CEMETERY		91,710	72,930	76,700	89,700
TOTAL EXPENDITURES		912,984	890,406	923,750	1,515,900
NET INCOME (LOSS)		164,682	152,909	(4,500)	(23,300)

**Moroni City
Municipal Building Authority
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
OTHER INCOME				
30-36-10 Interest Income City Hall	160	148	1,000	150
30-36-12 Lease revenue income	22,050	22,000	22,000	22,000
TOTAL OTHER INCOME	22,210	22,148	23,000	22,150
EXPENDITURES				
30-40-81 Debt service principal - city	22,000	22,000	22,000	22,000
TOTAL EXPENDITURES	22,000	22,000	22,000	22,000
NET INCOME (LOSS)	210	148	1,000	150

**Moroni City
Capital Projects Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
OTHER INCOME				
41-36-10 Interest Income 4th of July	111	15	100	100
TOTAL OTHER INCOME	111	15	100	100
NON-OPERATING REVENUE				
41-38-10 Transfer from General Fund	35,000	-	-	-
TOTAL NON-OPERATING REVENUE	35,000	-	-	-

**Moroni City
Water Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

		2020-2021	-	2021-2022	2022-2023
		Prior Year	2021-2022	Original	Adopted
		Actual	Estimate	Budget	Tentative
					Budget
WATER REVENUE					
51-30-11	sales of water	222,784	274,774	280,000	280,000
51-30-12	Intracity Water Sales	25,000	25,000	25,000	25,000
51-30-31	service connection fees	22,633	4,200	5,000	5,000
51-30-34	penalty, reconnects, other fee	4,282	5,558	4,000	4,000
51-30-51	Grants	331,495	-	1,050,000	1,050,500
51-30-52	ARPA GRANT	-	91,840	-	91,840
NEW	ARPA carryover	-	-	-	91,840
51-36-10	interest earnings	616	1,180	1,500	1,200
51-36-30	LOAN PROCEEDS	-	500,000	2,485,000	1,985,000
TOTAL WATER REVENUE		606,809	902,552	3,850,500	3,534,380
WATER EXPENSES					
51-40-11	salaries and wages	29,193	32,199	32,000	35,000
51-40-13	employee benefits	14,046	13,651	16,000	17,000
51-40-21	dues, subscriptions, conferenc	1,452	805	1,600	1,600
51-40-23	travel and training	1,824	885	2,000	2,000
51-40-24	office supplies and expense	4,041	3,849	3,900	3,900
51-40-28	utilities (pump power)	28,856	17,967	25,000	25,000
51-40-29	telephone	1,061	748	1,000	1,000
51-40-30	professional & technical servi	16,495	-	2,000	2,000
51-40-31	Accounting/Audit Fees	12,966	9,742	13,000	13,000
51-40-36	fuel/vehicles	1,040	917	1,000	1,000
51-40-37	vehicle maintenance	3,611	151	1,000	1,000
51-40-42	sampling and supplies	2,129	1,680	5,000	5,000
51-40-44	New service installation costs	4,398	7,992	20,000	10,000
51-40-45	system maintenance and repair	30,708	39,063	30,000	40,000
51-40-46	equipment rental	-	-	1,000	1,000
51-40-48	MBA Lease expense	6,000	6,000	6,000	6,000
51-40-51	insurance	5,213	5,724	6,000	6,500
51-40-69	Bad Debt Expense	471	-	-	-
51-40-70	Capitl Outlay	8,500	531,515	3,538,000	3,035,500
	Capital Outlay - replace value project	-	-	-	183,680
51-40-71	depreciation	123,638	-	-	-
51-40-82	interest expense	2,574	1,742	6,600	-
51-40-84	Transfer to GF - Water Usage	25,000	25,000	25,000	-
51-40-86	P CARE TRUCK LOAN PRINCIPAL PM	-	5,987	6,000	6,100
51-40-87	P CARE TRUCK LOAN INTEREST PMT	287	193	200	100
51-40-88	PENSION EXP (GASB 68)	(6,358)	-	-	-
51-40-90	P CARE BACKHOE LOAN PRINCIPAL	-	3,282	3,300	3,400
51-40-91	P CARE BACKHOE LOAN INTEREST	324	246	250	300
51-40-92	2021 Bond Interest Payment	-	-	25,000	10,000
51-40-94	2019 Bond Princ Pmt	-	36,000	4,000	37,000
NEW	2019 Bond interest	-	-	-	1,000
TOTAL WATER EXPENSES		317,471	745,338	3,774,850	3,448,080
NET INCOME (LOSS)		289,338	157,214	75,650	86,300

**Moroni City
Sewer Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021	-	2021-2022	2022-2023
	Prior Year	2021-2022	Original	Adopted
	Actual	Estimate	Budget	Tentative
				Budget
SEWER REVENUE				
52-30-11 Sewer sales of services	188,136	187,056	183,000	185,000
52-30-31 Sewer connection fees	11,668	1,333	2,500	2,500
52-30-33 Membrane replacement contribut	-	29,917	-	-
52-30-35 MFC contributions	12,872	12,822	39,000	3,000
52-30-37 MFC Debt Payment	174,631	174,685	175,000	175,000
52-36-10 Sewer interest earnings	5,320	4,166	4,000	4,000
TOTAL SEWER REVENUE	392,627	409,979	403,500	369,500
SEWER EXPENSES				
52-40-11 salaries and wages	22,146	24,425	25,000	27,000
52-40-13 employee benefits	9,663	12,214	12,000	15,000
52-40-21 dues, subscriptions, conferenc	-	100	-	-
52-40-23 travel and training	-	500	500	500
52-40-24 office supplies & expense	3,511	3,500	3,500	3,500
52-40-29 telephone	210	210	-	300
52-40-31 Accounting/Audit Fees	12,719	12,800	12,800	13,300
52-40-36 fuel/vehicles	803	917	1,000	2,000
52-40-37 vehicle maintenance	51	43	1,000	1,000
52-40-42 treatment - Moroni Feed	46,886	48,000	48,000	48,000
52-40-44 new service installation costs	126	5,000	5,000	5,000
52-40-45 maintenance materials & servic	10,010	5,000	5,000	5,000
52-40-46 LINE CLEANING	31,239	10,000	10,000	10,000
52-40-48 MBA Lease expense	5,000	5,000	5,000	5,000
52-40-51 insurance	8,341	8,785	10,500	10,500
52-40-69 Bad Debt Expense	140	-	-	-
52-40-70 CAPITAL OUTLAY	219,193	7,000	7,000	-
52-40-71 depreciation	148,182	-	-	-
52-40-81 2005A BOND PRINC PMT	-	214,000	214,000	215,000
52-40-82 interest expense	5,875	5,635	6,000	5,000
52-40-88 PENSION EXP (GASB 68)	(4,985)	-	-	-
-	-	-	-	-
SEWER EXPENSES	519,108	368,129	371,300	366,100
NET INCOME (LOSS)	(126,481)	41,850	32,200	3,400

**Moroni City
Irrigation Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
IRRIGATION REVENUE				
57-30-11	151,654	153,089	151,000	229,840
57-30-13	3,000	-	1,000	-
57-30-31	4,400	-	1,000	1,000
57-36-10	500	389	500	500
NEW	-	-	-	900,000
NEW	-	-	-	270,000
TOTAL IRRIGATION REVENUE	159,554	153,478	153,500	1,401,340
IRRIGATION EXPENSES				
57-40-11	32,697	36,379	36,000	36,000
57-40-13	15,686	13,820	18,000	18,000
57-40-23	-	500	500	500
57-40-24	3,956	3,895	4,500	4,500
57-40-28	13,975	12,661	15,000	15,000
57-40-29	60	60	100	500
57-40-31	8,190	7,408	7,200	7,500
57-40-36	969	2,000	2,000	3,500
57-40-37	51	500	500	500
57-40-44	1,051	2,000	2,000	2,000
57-40-45	1,796	10,000	10,000	10,000
57-40-46	14,430	13,460	15,000	15,000
57-40-48	4,000	4,000	4,000	4,000
57-40-51	3,177	3,347	4,000	4,000
57-40-69	107	-	-	-
57-40-71	56,483	-	-	-
57-40-81	-	12,000	12,000	13,000
57-40-82	4,825	4,725	5,000	4,500
57-40-88	(5,020)	-	-	-
New	-	-	-	30,000
New	-	-	-	1,170,000
IRRIGATION EXPENSES	156,432	126,755	135,800	1,338,500
NET INCOME (LOSS)	3,121	26,723	17,700	62,840

**Moroni City
Perpetual Care Fund
Adopted Tentative Budget
Fiscal Year Ended June 30, 2023**

	2020-2021 Prior Year Actual	- 2021-2022 Estimate	2021-2022 Original Budget	2022-2023 Adopted Tentative Budget
PERPETUAL CARE REVENUE				
79-30-81 Sale of cemetery lots	4,800	1,650	500	500
79-36-10 Interest earnings	1,056	844	1,500	1,000
79-36-20 WATER TRUCK LOAN PRINCIPAL	-	5,987	6,000	6,100
79-36-21 WATER TRUCK LOAN INTEREST	287	193	200	100
79-36-26 POLICE VEH LOAN INTEREST	92	-	-	
79-36-27 BACKHOE LOAN PRINCIPAL	-	13,130	13,200	13,450
79-36-28 BACKHOE LOAN INTEREST	1,297	985	1,000	700
79-36-29 LAWN MOWER LOAN PRINCIPAL	-	7,400	7,400	5,000
79-36-30 LAWN MOWER LOAN INTEREST	-	-	-	200
TOTAL PERPETUAL CARE REVENUE	7,532	30,189	29,800	27,050
PERPETUAL CARE EXPENDITURES				
79-40-61 LAWN MOWER LOAN	-	25,000	37,000	-
TOTAL PERPETUAL CARE EXPENDITURES	-	25,000	37,000	-
NET INCOME (LOSS)	7,532	5,189	(7,200)	27,050