

MORONI CITY

Final Amended Budget

Fiscal Year Ended June 30, 2026

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MORONI CITY
Final Amended Budget – All Funds Summary
 Fiscal Year Ended June 30, 2026

Description	2024-2025		2025-2026		
	Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
GENERAL FUND (FUND 10)					
Revenues					
Taxes	606,907	579,953	532,500	555,000	575,800
Licenses & Permits	4,823	3,396	3,300	3,550	3,300
Intergovernmental	346,132	2,894	3,800	3,800	2,900
Charges for Services	371,100	352,631	354,300	338,600	348,400
Fines & Forfeitures	31,298	25,881	30,000	18,000	22,000
Other Revenue	143,684	162,974	110,900	190,500	149,300
Total General Fund Revenue	1,503,944	1,127,730	1,034,800	1,109,450	1,101,700
Expenditures					
Mayor & Council	4,551	6,676	12,900	15,000	15,200
Justice Court	51,567	48,980	59,100	59,100	59,200
Administration	184,211	157,358	213,150	173,600	203,100
Zoning	6,653	22,032	8,000	20,800	32,500
Police	131,582	157,105	139,700	134,700	136,900
Ambulance/EMT	-	-	4,000	-	-
Fire	54,426	32,436	50,700	52,230	55,700
Streets	118,408	72,951	94,300	102,200	112,500
Garbage	101,722	119,475	93,500	127,000	127,000
Parks & Recreation	137,483	132,454	139,072	208,000	163,800
Heritage Development	2,579	11,742	12,200	12,200	20,300
Cemetery	59,375	71,379	39,500	138,850	145,700
Miscellaneous	500,000	-	168,678	65,770	29,800
Total General Fund Expenditures	1,352,557	832,589	1,034,800	1,109,450	1,101,700
General Fund Change in Fund Balance	151,387	295,140	-	-	-

MORONI CITY
Final Amended Budget – All Funds Summary
 Fiscal Year Ended June 30, 2026

Description	2024-2025		2025-2026		
	Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
OTHER GOVERNMENTAL FUNDS					
C Road Fund (Fund 13)					
Total Revenue	-	219,167	149,000	169,000	225,000
Total Expenditures	-	14,419	149,000	169,000	225,000
Change in Fund Balance	-	204,748	-	-	-
Celebration Fund (Fund 43)					
Total Revenue	-	32,812	-	53,172	53,000
Total Expenditures	-	47,292	-	50,650	53,000
Change in Fund Balance	-	(14,480)	-	2,522	-
Municipal Building Authority Fund					
Total Revenue	22,212	23,764	23,500	23,600	23,600
Total Expenditures	22,000	26,400	23,500	23,600	23,600
Change in Fund Balance	212	(2,636)	-	-	-
Perpetual Care Fund (Fund 79)					
Total Revenue	18,028	15,552	20,000	46,000	46,000
Total Expenditures	44,799	55,124	20,000	46,000	46,000
Change in Fund Balance	(26,771)	(39,572)	-	-	-
ENTERPRISE FUNDS					
Water Fund (Fund 51)					
Total Revenue	435,011	498,711	404,000	562,685	566,600
Total Expenditures/Expenses	431,140	346,664	403,900	553,685	557,100
Change in Net Position	3,871	152,047	100	9,000	9,500
Sewer Fund (Fund 52)					
Total Revenue	502,251	811,996	432,500	744,000	743,500
Total Expenditures/Expenses	777,556	516,661	364,700	469,150	751,100
Change in Net Position	(275,305)	295,335	67,800	274,850	(7,600)
Irrigation Fund (Fund 57)					
Total Revenue	439,317	329,367	390,000	369,000	591,000
Total Expenditures/Expenses	236,702	393,184	533,260	577,800	582,500
Change in Net Position	202,615	(63,817)	(143,260)	(208,800)	8,500

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025	2025-2026			
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Taxes						
103110	Property Taxes, Current Year	171,853	170,183	160,000	160,000	170,100
103120	Property Taxes, Prior Years	1,095	3,187	-	-	3,200
103130	Sales and Use Taxes	390,644	399,061	365,000	390,000	395,000
103140	Franchise Taxes	6,770	7,523	7,500	5,000	7,500
103150	Additional Transportation Tax	36,544	-	-	-	-
Total Taxes		606,907	579,953	532,500	555,000	575,800
Licenses & Permits						
103210	Business Licenses & Permits	1,860	1,751	1,500	1,500	1,700
103221	Building Permits	1,000	825	1,000	1,250	800
103225	Animal Licenses	1,879	820	800	800	800
103226	Kennel Permit	84	-	-	-	-
Total Licenses & Permits		4,823	3,396	3,300	3,550	3,300
Intergovernmental						
103356	Class C Road Allotment	159,571	-	-	-	-
103358	State Liquor Fund Allotment	2,881	2,894	3,800	3,800	2,900
103371	Federal Grants	183,680	-	-	-	-
Total Intergovernmental		346,132	2,894	3,800	3,800	2,900

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Charges for Services						
103413	Zoning Fees	45	30	100	100	100
103420	Youth Council Revenue	5,000	-	200	200	200
103421	Miss Moroni	470	1,212	200	200	1,000
103422	4th of July	9,445	10	10,000	-	-
103423	Donations	7,727	3,080	5,000	-	-
103425	Moroni History Book Sales	180	324	-	500	300
103426	Fire Dept - 4th of July	2,994	4,536	-	4,500	4,500
103427	Fire Dept - Soda Machine	6,541	4,783	6,000	4,000	4,800
103430	Police User Fees	134,735	148,716	148,000	148,000	148,000
103441	Fire Utility Billing	27,061	10,196	13,500	5,100	10,200
103442	Fire District Contract	6,058	4,847	5,000	5,000	4,800
103443	North Sanpete Disposal	91,344	92,386	91,200	92,500	92,200
103460	Landfill Revenue	30,313	30,415	30,000	31,000	31,000
103474	Park	20,102	33,613	33,500	34,000	34,000
103475	Park Rental or Usage	240	200	-	-	200
103481	Opera House Rental	4,475	2,645	3,000	2,700	2,700
103482	City Hall Rental	90	350	-	400	400
103490	RV Dump Service	230	288	100	400	300
103491	Sale of Cemetery Lots & Maintenance	6,150	3,720	4,000	5,000	3,700
103493	Cemetery Burial Fees	17,900	11,280	4,500	5,000	10,000
Total Charges for Services		371,100	352,631	354,300	338,600	348,400
Fines & Forfeitures						
103510	Court Fines	31,298	25,881	30,000	18,000	22,000
Total Fines & Forfeitures		31,298	25,881	30,000	18,000	22,000
Other Revenue						
103610	Misc Interest Earnings	102,940	98,503	75,000	95,000	85,000
103635	Misc Contributions - Private Sources	270	629	-	50,000	600
103636	Insurance Recovery	11,693	18,664	-	9,600	18,600
103640	Misc Proceeds - Sales of Assets	-	18,161	-	-	18,100
103690	Misc Sundry Revenues	2,916	2,017	10,000	10,000	2,000
103691	PEHP Refund	865	-	900	900	-
103858	Transfer - Water Usage	25,000	25,000	25,000	25,000	25,000
Total Other Revenue		143,684	162,974	110,900	190,500	149,300
TOTAL REVENUE		1,503,944	1,127,730	1,034,800	1,109,450	1,101,700

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
EXPENDITURES						
Mayor & Council						
104111	Salaries & Wages	3,000	2,520	5,000	5,000	5,000
104113	Employee Benefits	230	147	400	500	400
104121	Books, Subscriptions, Memberships	1,098	2,211	500	2,000	2,300
104123	Travel	-	640	3,000	3,000	3,000
104160	Contingent	224	1,158	3,000	3,000	3,000
104170	Capital Outlay	-	-	1,000	1,500	1,500
Total Mayor & Council		4,551	6,676	12,900	15,000	15,200
Justice Court						
104211	Salaries & Wages	32,253	31,435	35,000	35,000	35,000
104213	Employee Benefits	7,770	7,450	8,500	8,500	8,500
104223	Travel	304	366	500	500	500
104224	Office Supplies & Expense	685	118	800	800	800
104229	Telephone	28	173	100	100	200
104230	Attorney Fees	8,782	8,640	9,600	9,600	9,600
104232	Justice Court Interpreter	41	-	600	600	600
104233	Indigent Attorney	1,705	798	4,000	4,000	4,000
Total Justice Court		51,567	48,980	59,100	59,100	59,200

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Administration						
104411	Salaries & Wages	15,159	14,352	16,000	18,000	25,000
104413	Employee Benefits	2,972	2,587	5,000	5,000	5,000
104421	Books, Subscriptions, Memberships	1,089	921	1,400	1,400	1,400
104422	Public Notices	300	1,801	3,000	3,000	3,000
104423	Travel	(652)	-	3,000	3,000	3,000
104424	Office Supplies & Expense	6,462	7,537	6,000	7,300	7,700
104425	Computer Software	-	-	1,000	1,000	1,000
104427	Buildings and Grounds	14,063	13,810	15,000	15,000	15,000
104428	Utilities	10,323	10,894	14,000	14,000	14,000
104429	Telephone	2,596	2,481	3,500	3,500	3,500
104430	Legal	4,926	6,151	10,000	10,000	10,000
104431	Accounting/Audit Fees	8,542	11,610	12,700	12,700	12,700
104439	City Pageant	5,233	844	8,100	8,100	8,100
104440	Youth Council	5,660	1,132	3,500	3,500	3,500
104448	MBA Lease Expense	2,387	4,000	4,000	4,000	4,000
104449	Elections	-	1,663	2,000	1,700	1,700
104451	Insurance	36,915	35,400	35,000	35,500	35,500
104452	Professional Services	-	1,285	7,000	7,000	7,000
104453	Christmas	7,369	8,459	8,000	4,400	8,500
104454	Easter	850	-	1,450	-	-
104461	Miscellaneous	2,593	1,144	1,500	1,500	1,500
104463	Holidays	273	-	-	-	-
104464	Fourth of July	12,663	225	19,000	-	-
104465	4th of July Fireworks	10,296	-	10,000	-	-
104466	4th of July Dinner	2,873	-	3,000	-	-
104467	4th of July Concert	3,853	-	4,000	-	-
104470	Capital Outlay	15,869	17,710	4,000	4,000	18,000
104473	Bank Fees & Charges	11,596	13,352	12,000	10,000	14,000
Total Administration		184,211	157,358	213,150	173,600	203,100
Zoning						
104811	Salaries and Wages	6,180	18,192	3,000	15,000	20,000
104813	Employee Benefits	473	1,392	400	1,200	1,500
104852	Professional Services	-	1,809	3,600	3,600	10,000
104861	Miscellaneous	-	639	1,000	1,000	1,000
Total Zoning		6,653	22,032	8,000	20,800	32,500

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Police						
105112	Crosswalk Salary and Wages	4,900	4,440	4,500	4,500	4,500
105113	Employee Benefits	421	340	5,500	500	500
105114	Crosswalk Expense	120	77	500	500	500
105122	Computer Programs (eForce/FAT)	485	-	-	-	-
105129	Telephone	-	130	-	-	200
105137	Vehicle Maintenance	435	-	-	-	-
105152	Professional Services	125,000	151,500	125,000	125,000	127,000
105172	Animal Control	221	618	4,200	4,200	4,200
Total Police		131,582	157,105	139,700	134,700	136,900
Ambulance/EMT						
105295	EMT's New and Recertification	-	-	1,500	-	-
105296	Ambulance Fund	-	-	2,500	-	-
Total Ambulance/EMT		-	-	4,000	-	-
Fire						
105313	Administration	765	920	-	770	770
105314	Volunteers Payment	10,000	12,025	12,000	11,230	11,230
105323	Travel	626	-	1,000	1,000	1,000
105325	Equipment Supplies & Maintenance	2,176	2,367	5,000	5,000	5,000
105328	Utilities	2,881	3,242	5,000	5,000	5,000
105331	Audit	2,000	2,250	2,000	2,000	2,500
105332	County District Contract	16,098	-	-	-	-
105336	Fuel/Vehicles	152	1,349	500	2,000	2,000
105337	Vehicle Maintenance	315	507	3,000	3,000	3,000
105340	4th of July Event Costs	2,241	58	2,000	2,000	2,000
105341	Soda Machine Costs	5,518	3,016	5,500	5,500	5,500
105342	Christmas Party Costs	553	729	700	730	700
105343	Meeting Costs	528	573	1,000	1,000	1,000
105370	Capital Outlay	10,573	5,400	13,000	13,000	16,000
Total Fire		54,426	32,436	50,700	52,230	55,700

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Streets						
106111	Salaries and Wages	22,137	22,685	23,000	27,000	27,000
106113	Employee Benefits	15,735	16,012	17,000	17,500	17,500
106125	Equipment Supplies & Maintenance	3,428	1,515	3,000	3,000	3,000
106128	Utilities	18,404	18,734	23,000	23,000	23,000
106129	Telephone	220	240	300	300	300
106131	Audit	2,000	2,250	2,000	2,000	2,300
106136	Fuel/Vehicles	2,412	2,360	4,000	4,000	4,000
106137	Vehicle Maintenance	7,929	2,571	7,000	7,000	7,000
106141	Road Maintenance	11,992	3,251	15,000	15,000	25,000
106142	Road Maintenance - B&C;	34,151	-	-	-	-
106170	Capital Outlay	-	3,333	-	3,400	3,400
Total Streets		118,408	72,951	94,300	102,200	112,500
Garbage						
106241	Garbage - North Sanpete Disposal	77,418	97,512	70,000	102,000	102,000
106295	Landfill Expense	24,304	21,963	23,500	25,000	25,000
Total Garbage		101,722	119,475	93,500	127,000	127,000

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Parks & Recreation						
107111	Salaries and Wages	34,255	34,027	37,000	39,000	45,000
107113	Employee Benefits	23,517	23,977	25,500	26,000	26,000
107125	Equipment Supplies & Maintenance	7,751	6,344	4,500	8,100	8,100
107127	Buildings and Grounds	22,508	25,989	25,500	30,000	30,000
107128	Utilities	2,939	2,267	3,500	3,500	3,500
107129	Telephone	390	360	800	8,000	800
107130	Water Utility Charge	25,000	25,000	25,000	25,000	25,000
107131	Audit	2,000	2,250	2,000	2,000	2,300
107136	Parks Fuel/Vehicles	2,050	2,160	2,500	2,500	2,500
107137	Parks Vehicle Maintenance	3,769	822	2,500	2,500	2,500
107145	Mosquito Spraying	-	-	1,500	1,500	1,500
107148	Recreation	-	5,000	5,000	5,000	5,000
107149	Flags	152	495	500	500	500
107154	Donation Related Expense	8,538	-	-	-	-
107170	Capital Outlay	-	3,743	500	3,400	10,000
107181	Baseball Expenses	1,408	-	-	-	-
107182	Soccer Expenses	1,244	-	-	-	-
107183	Football Expenses	712	-	-	-	-
107184	Basketball Expenses	800	-	-	-	-
107186	City Arena/Archery Range	452	20	1,772	50,000	100
107190	Vet Park Reserve	-	-	1,000	1,000	1,000
Total Parks & Recreation		137,483	132,454	139,072	208,000	163,800
Heritage Development						
107211	Salaries and Wages	1,569	1,110	2,000	2,000	3,000
107213	Employee Benefits	120	85	200	200	200
107225	Maintenance	-	-	1,000	1,000	5,000
107227	Buildings and Grounds	4,077	7,198	5,000	5,000	8,000
107228	Utilities	2,841	3,299	4,000	4,000	4,000
107229	Telephone	-	50	-	-	100
107254	Donation Related Expense	(6,027)	-	-	-	-
Total Heritage Development		2,579	11,742	12,200	12,200	20,300

MORONI CITY
Final Amended Budget – General Fund (Fund 10)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Cemetery						
107911	Salaries and Wages	18,704	18,724	21,000	54,000	54,000
107913	Employee Benefits	14,911	15,130	15,500	20,000	20,000
107925	Equipment Supplies & Maintenance	3,266	3,318	-	5,000	5,000
107927	Buildings and Grounds	7,749	14,064	-	10,000	15,000
107928	Utilities	2,524	2,028	-	3,400	3,400
107929	Opening and Closing of Graves	220	240	-	1,000	1,000
107931	Audit	2,000	2,250	-	2,000	2,300
107932	Professional Services	-	-	-	3,850	3,900
107936	Fuel/Vehicles	1,898	2,066	-	2,000	2,300
107937	Vehicle Maintenance	3,484	1,207	-	1,200	1,200
107948	MBA Lease Expense	3,000	3,000	3,000	3,000	3,000
107954	Donation Related Expense	1,619	-	-	-	-
107961	Miscellaneous	-	1,140	-	-	1,200
107970	Capital Outlay	-	8,212	-	33,400	33,400
Total Cemetery		59,375	71,379	39,500	138,850	145,700
Miscellaneous Expenditures						
108083	Transfer	-	-	-	-	16,800
108084	Transfers to Capital Projects	500,000	-	-	-	-
108088	Budgeted Increase in Fund Balance	-	-	168,678	65,770	13,000
Total Miscellaneous Expenditures		500,000	-	168,678	65,770	29,800
TOTAL EXPENDITURES		1,352,557	832,589	1,034,800	1,109,450	1,101,700
Change in Fund Balance		151,387	295,140	-	-	-

MORONI CITY
Final Amended Budget – C Road Fund (Fund 13)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Road Revenues						
113356	Class C Road Allotment	-	173,571	115,000	125,000	180,000
113357	Additional Transportation Tax	-	37,368	34,000	37,000	37,000
113610	Misc Interest Earnings	-	8,228	-	7,000	8,000
Total Revenue		-	219,167	149,000	169,000	225,000
TOTAL REVENUE		-	219,167	149,000	169,000	225,000
EXPENDITURES						
Streets						
116142	Road Maintenance - B&C;	-	3,821	149,000	160,200	214,400
116170	Capital Outlay	-	10,598	-	8,800	10,600
Total Streets		-	14,419	149,000	169,000	225,000
TOTAL EXPENDITURES		-	14,419	149,000	169,000	225,000
Change in Fund Balance		-	204,748	-	-	-

MORONI CITY
Final Amended Budget – Celebration Fund (Fund 43)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Celebration Revenues						
143410	General Donations	-	16,560	-	20,000	20,000
143411	City Contribution	-	-	-	16,772	16,800
143415	Revenue from Activities	-	1,391	-	3,000	1,200
143420	4th of July Revenue	-	14,861	-	13,400	15,000
Total Revenues		-	32,812	-	53,172	53,000
TOTAL REVENUES		-	32,812	-	53,172	53,000
EXPENDITURES						
Celebration Expenditures						
147110	General Donation Expenses	-	49	-	-	7,200
147115	Activity Expenses	-	6,367	-	5,000	7,000
147120	4th of July Expenses	-	18,431	-	26,000	18,500
147121	Fireworks	-	19,650	-	19,650	20,000
147140	Easter Expense	-	282	-	-	300
147170	Capital Outlay	-	2,513	-	-	-
Total Expenditures		-	47,292	-	50,650	53,000
TOTAL EXPENDITURES		-	47,292	-	50,650	53,000
Change in Fund Balance		-	(14,480)	-	2,522	-

MORONI CITY
Final Amended Budget – Municipal Building Authority Fund
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
MBA Revenues						
303610	Interest Income - City Hall	1,825	1,764	1,500	1,600	1,600
303612	Lease Revenue Income	20,387	22,000	22,000	22,000	22,000
Total Revenue		22,212	23,764	23,500	23,600	23,600
TOTAL REVENUE		22,212	23,764	23,500	23,600	23,600
EXPENDITURES						
MBA Expenditures						
304081	Debt Service Principal - City Hall	22,000	26,400	22,000	22,000	22,000
304088	Appropriated Increase in Fund Balance	-	-	1,500	1,600	1,600
Total Expenditures		22,000	26,400	23,500	23,600	23,600
TOTAL EXPENDITURES		22,000	26,400	23,500	23,600	23,600
Change in Fund Balance		212	(2,636)	-	-	-

MORONI CITY
Final Amended Budget – Water Fund (Fund 51)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Water Revenues						
513011	Sales of Water	337,270	451,624	355,000	400,000	400,000
513012	Intracity Water Sales	25,000	25,000	25,000	25,000	25,000
513031	Service Connection Fees	5,600	4,600	5,000	1,500	4,600
513034	Penalty, Reconnects, Other Fees	5,448	6,770	4,000	6,000	6,000
513051	Grants	43,549	-	-	119,185	120,000
Total Water Revenues		416,867	487,994	389,000	551,685	555,600
Other Water Revenues						
513610	Interest Earnings	5,166	984	5,000	1,000	1,000
513632	Impact Fee - Water	12,977	9,733	10,000	10,000	10,000
Total Other Water Revenues		18,143	10,717	15,000	11,000	11,000
TOTAL REVENUE		435,011	498,711	404,000	562,685	566,600
EXPENDITURES						

MORONI CITY
Final Amended Budget – Water Fund (Fund 51)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Water Expenditures						
514011	Salaries and Wages	58,868	60,133	60,000	66,000	66,000
514013	Employee Benefits	23,477	22,873	25,500	25,500	25,500
514021	Dues, Subscriptions, Conferences	2,806	4,556	4,000	4,000	4,500
514023	Travel and Training	-	270	3,000	3,000	3,000
514024	Office Supplies and Expense	4,829	5,020	5,500	5,500	5,500
514028	Utilities (Pump Power)	24,922	30,560	23,000	35,000	35,000
514029	Telephone	1,975	3,304	1,800	2,400	4,000
514030	Professional & Technical Services	38,949	3,371	2,000	2,000	4,000
514031	Accounting/Audit Fees	14,247	11,610	15,200	15,200	15,200
514036	Fuel/Vehicles	1,807	1,939	2,200	2,200	2,700
514037	Vehicle Maintenance	3,283	300	5,000	5,000	5,000
514042	Sampling and Supplies	2,195	3,335	4,000	4,000	4,500
514044	New Service Installation Costs	4,246	-	10,000	10,000	10,000
514045	System Maintenance and Repair	46,427	18,515	50,000	50,000	50,000
514046	Equipment Rental	-	-	1,000	1,000	1,000
514048	MBA Lease Expense	6,000	6,000	6,000	6,000	6,000
514051	Insurance	6,500	7,358	8,000	8,000	7,500
514070	Capital Outlay	-	-	-	131,185	130,000
514071	Depreciation	128,856	-	-	-	-
514075	Impact Fee Expense	-	-	10,000	10,000	10,000
514081	2022A Bond Principal Payment	-	35,000	35,000	35,000	35,000
514082	2022A Bond Interest Expense	11,463	11,100	11,200	11,200	11,200
514084	Transfer to GF - Water Usage	25,000	25,000	25,000	25,000	25,000
514088	Pension Expense (GASB 68)	1,509	-	-	-	-
514096	2022 Bond Principal Payment	-	73,000	73,000	73,000	73,000
514097	2022 Bond Interest Payment	23,780	23,420	23,500	23,500	23,500
Total Water Expenditures		431,140	346,664	403,900	553,685	557,100
TOTAL EXPENDITURES		431,140	346,664	403,900	553,685	557,100
Change in Net Position		3,871	152,047	100	9,000	9,500

MORONI CITY
Final Amended Budget – Sewer Fund (Fund 52)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Sewer Revenues						
523011	Sewer Sales of Services	192,452	249,109	205,500	250,000	250,000
523031	Sewer Connection Fees	2,500	1,500	2,000	2,000	1,500
523033	Membrane Replacement Contributions	11,799	217,011	-	217,000	217,000
523037	MFC Debt Payment	174,819	209,826	175,000	175,000	175,000
523051	Sewer Grant Income	65,000	-	-	-	-
523052	State Sewer Grant Income	-	92,400	-	60,000	60,000
Total Sewer Revenues		446,570	769,846	382,500	704,000	703,500
Other Sewer Revenues						
523610	Sewer Interest Earnings	55,680	42,150	50,000	40,000	40,000
Total Other Sewer Revenues		55,680	42,150	50,000	40,000	40,000
TOTAL REVENUE		502,251	811,996	432,500	744,000	743,500
EXPENDITURES						

MORONI CITY
Final Amended Budget – Sewer Fund (Fund 52)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025	2025-2026			
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Sewer Expenditures						
524011	Salaries and Wages	33,295	33,481	34,500	38,000	38,000
524013	Employee Benefits	6,737	6,029	8,000	8,000	9,000
524023	Travel and Training	-	-	500	500	500
524024	Office Supplies & Expense	4,471	5,034	5,000	5,000	5,500
524029	Telephone	192	1,210	500	500	1,600
524030	Professional Services	-	12,000	-	20,000	20,000
524031	Accounting/Audit Fees	14,247	11,610	15,200	11,000	12,000
524036	Fuel/Vehicles	1,804	1,785	2,500	2,500	2,500
524037	Vehicle Maintenance	2,905	-	4,000	4,000	4,000
524042	Treatment - Moroni Feed	42,979	51,575	48,000	51,000	51,000
524044	New Service Installation Costs	-	-	5,000	5,000	5,000
524045	Maintenance Materials & Services	6,513	2,888	5,000	5,000	5,000
524046	Line Cleaning	-	94,947	25,000	95,000	95,000
524048	MBA Lease Expense	5,000	5,000	5,000	5,000	5,000
524051	Insurance	10,500	9,657	10,500	10,000	10,000
524070	Capital Outlay	499,022	61,620	-	12,000	50,000
524071	Depreciation	146,660	-	-	-	-
524081	2005A Bond Principal Payment	-	218,000	193,000	193,000	218,000
524082	Interest Expense	2,085	1,825	3,000	3,650	2,000
524088	Pension Expense (GASB 68)	1,145	-	-	-	-
524089	Reserve Replacement - City	-	-	-	-	217,000
Total Sewer Expenditures		777,556	516,661	364,700	469,150	751,100
TOTAL EXPENDITURES		777,556	516,661	364,700	469,150	751,100
Change in Net Position		(275,305)	295,335	67,800	274,850	(7,600)

MORONI CITY
Final Amended Budget – Irrigation Fund (Fund 57)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Irrigation Revenues						
573011	Secondary Irrigation Service Fees	205,811	222,543	214,000	218,000	218,000
573013	Irrig Sales of Water Shares - Moroni	-	5,000	-	-	5,000
573080	Irrig Equipment Rental	63,831	69,270	50,000	50,000	135,000
Total Irrigation Revenues		269,642	296,813	264,000	268,000	358,000
Other Irrigation Revenues						
573610	Irrig Interest Earnings	36,105	32,554	25,000	-	32,000
573690	Irrig Miscellaneous Income	-	-	1,000	1,000	1,000
573692	Meter Grant from State	133,570	-	100,000	100,000	200,000
Total Other Irrigation Revenues		169,675	32,554	126,000	101,000	233,000
TOTAL REVENUE		439,317	329,367	390,000	369,000	591,000
EXPENDITURES						

MORONI CITY
Final Amended Budget – Irrigation Fund (Fund 57)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
Irrigation Expenditures						
574011	Salaries and Wages	18,004	20,912	22,000	25,000	25,000
574013	Employee Benefits	8,885	30,227	22,000	35,000	35,000
574021	Dues, Subscriptions, Conferences	-	1,412	-	-	2,000
574023	Travel and Training	-	-	500	500	500
574024	Office Supplies & Expense	4,374	5,120	5,500	5,500	5,500
574028	Utilities (Pump Power)	19,542	18,700	24,000	29,000	29,000
574029	Telephone	165	466	300	300	3,000
574031	Accounting/Audit Fees	14,433	11,610	13,000	13,000	13,000
574036	Fuel/Vehicles	2,041	2,010	3,500	3,500	3,500
574037	Vehicle Maintenance	2,942	-	5,000	5,000	5,000
574044	New Service Installation Costs	-	-	2,000	2,000	2,000
574045	System Maintenance and Repair	48,465	34,693	30,000	40,000	40,000
574046	Irrigation Assessments	16,848	18,787	17,500	19,000	19,000
574048	MBA Lease Expense	4,000	4,000	4,000	4,000	4,000
574051	Insurance	4,000	9,197	10,000	10,000	10,000
574070	Capital Outlay	-	-	-	12,000	12,000
574071	Depreciation	84,278	-	-	-	-
574072	Capital Outlay - Meter Project	-	81,865	185,000	185,000	185,000
574074	Capital Outlay - Meter Wage/Benefits	-	115,300	150,000	150,000	150,000
574081	2002 CIB Bond Principal Pmt	-	14,000	14,000	14,000	14,000
574082	2002 CIB Bond Interest Pmt	3,575	3,425	3,500	3,500	3,500
574088	Pension Expense (GASB 68)	1,690	-	-	-	-
574090	Principal - Bond Series 2023	-	18,000	18,000	18,000	18,000
574091	Interest Expense - Bond Series 2023	3,460	3,460	3,460	3,500	3,500
Total Irrigation Expenditures		236,702	393,184	533,260	577,800	582,500
TOTAL EXPENDITURES		236,702	393,184	533,260	577,800	582,500
Change in Net Position		202,615	(63,817)	(143,260)	(208,800)	8,500

MORONI CITY
Final Amended Budget – Perpetual Care Fund (Fund 79)
 Fiscal Year Ended June 30, 2026

Account No.	Description	2024-2025		2025-2026		
		Prior Year Actual	Current Year Estimate	Original Budget	Midyear Adjusted Budget	Final Budget
REVENUES						
Perpetual Care Revenues						
793066	Appropriated Use of Fund Balance	-	-	9,000	31,000	32,500
793081	Sale of Cemetery Lots	4,500	3,720	1,000	5,000	3,500
Total Perpetual Care Revenues		4,500	3,720	10,000	36,000	36,000
Other Perpetual Care Revenues						
793610	Interest Earnings	13,528	11,832	10,000	10,000	10,000
Total Other Perpetual Care Revenues		13,528	11,832	10,000	10,000	10,000
TOTAL REVENUE		18,028	15,552	20,000	46,000	46,000
EXPENDITURES						
Perpetual Care Expenditures						
794070	Capital Outlay	44,799	55,124	20,000	46,000	46,000
Total Perpetual Care Expenditures		44,799	55,124	20,000	46,000	46,000
TOTAL EXPENDITURES		44,799	55,124	20,000	46,000	46,000
Change in Fund Balance		(26,771)	(39,572)	-	-	-