

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Morrow County Board of Commissioners (governing body) will be held on June 21, 2023 at 9:00 am at the Morrow County Government Center, Don Adams Conference Room, 215 NE Main Avenue, Irrigon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Morrow County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Morrow County Bartholomew Building located at 110 N. Court St. Heppner, OR between the hours of 8:00 a.m. and 5:00 p.m. or online at www.co.morrow.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-22	Amended Budget 2022-23	Approved Budget 2023-24
Beginning Fund Balance/Net Working Capital	25,849,696	30,782,647	40,837,271
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,853,077	3,755,911	3,792,885
Federal, State and All Other Grants, Gifts, Allocations and Donations	1,171,533	1,998,949	3,595,974
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	10,496,396	15,900,009	10,078,200
All Other Resources Except Property Taxes	9,218,210	9,392,984	9,775,617
Property Taxes Estimated to be Received	33,178,189	22,339,024	23,374,561
Total Resources	83,767,101	84,169,524	91,454,508

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	11,981,156	13,504,639	17,142,088
Materials & Services	9,083,475	12,820,302	12,304,803
Capital Outlay	6,033,857	15,695,176	14,152,805
Debt Service	566,476	774,782	587,384
Interfund Transfers	10,330,677	15,900,009	10,078,200
Operating Contingency	-	6,481,918	13,649,806
Special Payments	14,673,985	9,687,942	4,194,539
Unappropriated Ending Balance and Reserved for Future Expenditure	-	9,304,755	19,344,883
Total Requirements	52,669,626	84,169,523	91,454,508

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
(101) BOARD OF COMMISSIONERS	621,579	709,643	907,396
FTE	5.0	5.0	5.8
(102) ADMINISTRATIVE SERVICES	531,758	748,416	677,778
FTE	5.0	5.0	3.0
(103) ASSESSOR/TAX COLLECTOR	915,625	920,695	1,077,550
FTE	7.0	7.0	8.0
(104) TREASURER	130,661	137,565	156,773
FTE	1.0	1.0	1.0
(105) COUNTY CLERK	337,162	376,074	476,595
FTE	3.0	3.0	3.9
(106) VETERANS SERVICES	126,248	119,954	142,544
FTE	2.0	1.5	1.5
(107) Board OF PROPERTY TAX APPEAL	2,358	3,036	3,508
FTE	-	-	0.0
(109) JUSTICE COURT	302,745	343,083	426,181
FTE	3.0	2.6	3.0
(111) DISTRICT ATTORNEY	301,932	439,246	464,013
FTE	3.0	4.0	3.2
(112) JUVENILE DEPARTMENT	292,995	410,074	478,490
FTE	3.0	3.0	3.0
(113) SHERIFF DEPARTMENT	4,514,562	4,681,053	5,848,872
FTE	31.0	30.5	33.0
(114) HEALTH DEPARTMENT	1,414,415	1,605,874	3,264,458
FTE	11.0	10.9	11.8
(115) PLANNING DEPARTMENT	482,930	772,377	757,192
FTE	5.0	5.0	5.2
(116) COMMUNITY DEVELOPMENT	16,803	156,757	418,963
FTE	1.0	1.0	0.5
(117) EMERGENCY MANAGEMENT	116,537	694,252	624,655
FTE	1.0	1.0	1.0

(118) SURVEYOR'S DEPARTMENT	20,985	172,883	177,825
FTE	1.0	1.0	1.0
(119) MUSEUM	11,000	11,000	-
FTE	-	-	-
(120) PUBLIC WORKS ADMINISTRATION	78,888	76,085	170,053
FTE	-	-	1.0
(121) PUBLIC WORKS-GENERAL MAINTENANCE	562,216	866,714	911,701
FTE	3.0	3.0	5.0
(122) NORTH TRANSFER STATION	50,476	64,250	81,779
FTE	1.0	1.0	0.4
(123) SOLID WASTE TRNS STATION	65,978	163,206	63,911
FTE	1.0	1.0	0.4
(124) TRANSFER TO OTHER FUNDS	2,539,555	3,169,794	-
FTE	-	-	-
(125) INFORMATION TECHNOLOGY	176,949	355,500	399,600
FTE	-	-	-
(128) WEED DEPARTMENT	121,507	142,668	178,177
FTE	-	-	1.5
(131) HUMAN RESOURCES	-	-	543,669
FTE	1.0	1.0	3.5
(200) HERITAGE TRAIL FUND	7,716	51,726	1,315,452
FTE	-	-	-
(201) ROAD FUND EQUIPMENT RESERVE	688,507	1,771,000	2,258,263
FTE	-	-	-
(202) ROAD FUND	8,339,932	9,482,106	9,680,457
FTE	21.0	22.0	19.4
(203) FINLEY BUTTES TRUST FUND	1,406,275	2,248,382	1,311,000
FTE	-	-	-
(204) LOCAL PUBLIC SAFETY COORDINATING COUNSEL (LPSCC)	-	66,158	112,750
FTE	-	-	-
(205) AIRPORT FUND	781,685	814,154	1,701,229
FTE	-	-	0.4
(206) LAW LIBRARY	7,966	40,379	45,000
FTE	-	-	-
(207) 911 EMERGENCY FUND	289,171	996,448	1,197,393
FTE	5.0	2.5	3.5
(208) SURVEYOR PRESERVATION	2,550	288,984	314,000
FTE	-	-	-
(210) FINLEY BUTTES LICENSE FEE	1,669,068	2,346,665	3,068,470
FTE	-	-	-
(211) COUNTY SCHOOL FUND	241,334	201,350	292,502
FTE	-	-	-
(212) IONE SCHOOL FUND	20,211	20,265	21,275
FTE	-	-	-
(214) FAIR	178,016	445,140	340,554
FTE	1.0	1.0	0.5
(215) COMPUTER EQUIPMENT RESERVE	-	107,350	255,500
FTE	-	-	-
(216) SPECIAL TRANSPORTATION FUND	446,351	1,612,676	1,652,652
FTE	1.0	11.8	16.2
(217) PROGRAMMING RESERVE	116,649	187,100	145,000
FTE	-	-	-
(218) ENFORCEMENT FUND	1,388	21,275	21,275
FTE	-	-	-
(219) ECONOMIC DEVELOPMENT FUND	114,680	172,750	162,794
FTE	-	-	-
(220) VICTIM/WITNESS ASSISTANCE FUND	91,398	129,082	165,055
FTE	1.0	1.0	1.0
(222) WILLOW CREEK WIND FEES	112,663	91,000	88,800
FTE	-	-	-
(223) CHILD ABUSE MULTIDISCIPLINARY INTERVENTION (CAMI) GRANT	32,315	36,920	59,410
FTE	-	-	-
(224) WEED EQUIPMENT RESERVE	-	30,915	210,000
FTE	-	-	-
(225) STF VEHICLE RESERVE FUND	208,559	669,874	135,000
FTE	-	-	-

(226) FAIR ROOF RESERVE	-	31,307	30,950
FTE	-	-	-
(227) CAPITAL IMPROVEMENT PROJECTS	3,842,128	10,049,040	10,428,787
FTE	-	-	-
(228) SAFETY COMMITTEE FUND	8,659	23,100	35,000
FTE	-	-	-
(229) BLEACHER/CIP RESERVE	-	26,231	21,750
FTE	-	-	-
(230) RODEO FUND	20,000	12,500	-
FTE	-	-	-
(231) JUSTICE COURT BAILS/FINES	384,534	540,000	540,000
FTE	-	-	-
(233) CLERKS RECORDS FUND	584	22,850	25,700
FTE	-	-	-
(234) DUUI IMPACT FUND	-	30,290	30,290
FTE	-	-	-
(236) FAIR IMPROVEMENT FUND	-	36,485	1,050,000
FTE	-	-	-
(237) BUILDING PERMIT FUND	50,089	1,506,440	2,575,000
FTE	-	-	0.3
(238) PARK FUND	707,304	937,500	1,334,130
FTE	2.0	2.5	6.3
(240) EQUITY FUND	8,959	626,000	689,000
FTE	-	-	-
(241) BUILDING RESERVE FUND	500,000	1,073,871	578,000
FTE	-	-	-
(243) LIQUOR CONTROL FUND	-	893	920
FTE	-	-	-
(245) WATER PLANNING FUND	-	16,258	1,170,258
FTE	-	-	-
(246) DEBT SERVICE FUND	-	-	1,174,183
FTE	-	-	-
(321) FOREST SERVICE FUND	-	87,700	101,608
FTE	-	-	-
(322) COURT SECURITY FUND	24,355	87,500	87,500
FTE	-	-	-
(500) ECHO WIND FEES FUND	53,251	101,885	71,300
FTE	-	-	-
(501) SHEPHERDS FLAT FEES	1,567,281	1,661,000	1,501,500
FTE	1.0	1.0	-
(504) 5310 - FEDERAL TRANSIT ADMINISTRATION (FTA) GRANT FUND	261,851	1,054,777	40,000
FTE	3.0	5.0	-
(510) COMMUNITY CORRECTIONS	679,112	840,100	1,055,355
FTE	-	-	5.0
(521) PGE - CARTY	2,340,801	3,503,500	2,277,053
FTE	-	-	-
(522) SHERIFF'S RESERVE FUND	2,928	19,000	19,000
FTE	-	-	-
(523) WHEATRIDGE WIND FUND	1,500,000	2,430,000	2,440,000
FTE	-	-	-
(524) ORCHARD WIND	139,019	154,850	132,200
FTE	-	-	-
(540) RESILIENCY FUND	9,039,106	9,400,000	5,609,228
FTE	-	-	-
(665) STATE AND FEDERAL WILDLIFE	-	-	6,275
FTE	-	-	-
Not Allocated to Organizational Unit	3,047,370	10,924,548	15,624,007
FTE	-	-	-
Total Requirements	52,669,626	84,169,523	91,454,508
Total FTE	123.0	134.3	149.3

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

For Fiscal Year 2023-24, management and staff will continue to monitor operations in response to current economic conditions. Costs are rising quickly due to inflation, gas prices, supply shortages, and increases in personnel costs. Property taxes collections continue to increase due to growth in Morrow County.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 4.1347 per \$1,000)	4.13470	4.13470	4.13470
Local Option Levy	-	-	-
Levy For General Obligation Bonds	-	-	-

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	-	-
Other Bonds	6,305,000	-
Other Borrowings - Capital Leases	156,521	-
Other Borrowings - Construction Loan	-	-
Total	6,461,521	-

150-504-073-2 (Rev. 11-11)