

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Morrow County Board of Commissioners will be held on June 18, 2025 at 9:00 am at the Morrow County Government Center, Don Adams Conference Room at 215 NE Main Ave, Irrigon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 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 Morrow County Bartholomew Building, Room 201, 110 N Court St, Heppner, OR 97836, between the hours of 8:00 a.m. and 5:00 p.m. or online at www.morrowcountyor.gov. 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 2023-24 | Adopted Budget This Year 2024-25 | Approved Budget Next Year 2025-26 |
|---|--------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance/Net Working Capital | 44,077,064 | 52,325,912 | 69,102,550 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 8,064,918 | 4,974,070 | 5,660,548 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 13,861,507 | 14,279,551 | 13,898,860 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 10,246,613 | 20,252,215 | 9,489,962 |
| All Other Resources Except Current Year Property Taxes | 15,704,177 | 9,406,459 | 11,592,078 |
| Current Year Property Taxes Estimated to be Received | 15,476,259 | 15,986,300 | 15,602,938 |
| Total Resources | 107,430,538 | 117,224,507 | 125,346,936 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|-------------------|--------------------|--------------------|
| Personnel Services | 14,661,781 | 20,102,935 | 21,006,411 |
| Materials and Services | 10,175,338 | 17,599,365 | 19,971,736 |
| Capital Outlay | 7,104,829 | 9,579,924 | 12,650,176 |
| Debt Service | 590,863 | 625,707 | 590,000 |
| Interfund Transfers | 10,246,613 | 20,252,215 | 9,489,962 |
| Contingencies | 0 | 2,799,905 | 4,758,003 |
| Special Payments | 3,932,881 | 4,808,117 | 5,733,447 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 0 | 41,456,339 | 51,147,201 |
| Total Requirements | 46,712,305 | 117,224,507 | 125,346,936 |

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

| Name of Organizational Unit or Program FTE for that unit or program | | | |
|--|-----------|-----------|------------|
| BOARD & ADMINISTRATION | 1,209,028 | 1,398,231 | 1,022,524 |
| FTE | 5.83 | 6.83 | 6.00 |
| FINANCE | 559,182 | 949,382 | 1,015,824 |
| FTE | 3.00 | 4.00 | 5.00 |
| ASSESSMENT & TAX | 850,291 | 1,258,224 | 1,298,373 |
| FTE | 8.00 | 8.00 | 8.00 |
| TREASURER | 154,791 | 197,600 | 211,621 |
| FTE | 1.00 | 1.00 | 1.00 |
| COUNTY CLERK | 403,872 | 621,536 | 672,621 |
| FTE | 3.86 | 3.86 | 3.86 |
| VETERANS' SERVICES | 150,094 | 189,171 | 155,214 |
| FTE | 1.48 | 1.48 | 1.48 |
| JUSTICE COURT | 393,950 | 511,148 | 540,388 |
| FTE | 3.00 | 3.00 | 3.00 |
| DISTRICT ATTORNEY | 548,108 | 847,017 | 1,014,617 |
| FTE | 4.17 | 4.17 | 6.00 |
| JUVENILE | 395,342 | 493,062 | 528,209 |
| FTE | 3.00 | 3.00 | 3.00 |
| SHERIFF'S OFFICE | 5,529,414 | 6,403,517 | 6,902,882 |
| FTE | 33.00 | 30.48 | 30.48 |
| PUBLIC HEALTH | 2,932,293 | 3,592,214 | 3,876,845 |
| FTE | 11.83 | 11.90 | 11.90 |
| PLANNING & DEVELOPMENT | 1,237,318 | 8,447,479 | 11,262,654 |
| FTE | 6.00 | 6.00 | 6.00 |
| EMERGENCY MANAGEMENT | 107,679 | 271,683 | 238,722 |
| FTE | 1.00 | 1.00 | 1.00 |
| COUNTY SURVEYOR | 30,950 | 393,949 | 400,869 |
| FTE | 1.00 | 0.00 | 0.00 |

| | | | |
|---|-------------------|--------------------|--------------------|
| MUSEUM | 22,185 | 17,165 | 28,283 |
| FTE | 0.00 | 0.00 | 0.00 |
| PUBLIC WORKS | 3,325,625 | 3,481,996 | 3,950,443 |
| FTE | 8.65 | 7.84 | 9.43 |
| INFORMATION TECHNOLOGY | 501,783 | 1,952,100 | 1,774,924 |
| FTE | 0.00 | 0.00 | 0.00 |
| HUMAN RESOURCES | 443,270 | 557,196 | 698,893 |
| FTE | 2.75 | 2.00 | 2.80 |
| EMERGENCY MEDICAL SERIVCES | 0 | 567,606 | 1,500,318 |
| FTE | 0.00 | 0.00 | 0.00 |
| COMMUNITY SERVICES ADMIN | 0 | 0 | 225,235 |
| FTE | 0.00 | 0.00 | 1.45 |
| ROADS | 8,552,841 | 15,356,652 | 18,396,232 |
| FTE | 21.41 | 22.41 | 22.45 |
| EMERGENCY DISPATCH | 385,810 | 1,989,734 | 2,320,826 |
| FTE | 3.50 | 13.00 | 13.00 |
| COUNTY FAIR | 261,033 | 1,730,929 | 2,007,917 |
| FTE | 0.48 | 0.48 | 0.48 |
| PUBLIC TRANSPORTATION | 842,110 | 1,962,850 | 1,848,599 |
| FTE | 16.13 | 16.13 | 9.90 |
| COUNTY PARKS | 922,569 | 1,435,128 | 1,523,829 |
| FTE | 6.31 | 6.61 | 6.05 |
| COMMUNITY CORRECTIONS | 667,291 | 1,096,129 | 1,363,703 |
| FTE | 5.00 | 5.00 | 5.00 |
| CAPITAL IMPROVEMENT PROJECTS | 460,836 | 27,053,231 | 30,357,677 |
| FTE | 0.00 | 0.00 | 0.00 |
| NOT ALLOCATED TO ORGANIZATION UNIT OR PROGRAM | 15,824,639 | 34,449,578 | 30,208,694 |
| FTE | 0.00 | 0.00 | 0.00 |
| Total Requirements | 46,712,305 | 117,224,507 | 125,346,936 |
| Total FTE | 150.40 | 158.19 | 157.28 |

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING * |
|---|
| General Fund contingency, reserved for future expenditure and unappropriated fund balance. |
| Morrow County has been accumulating capital reserves in prepartation for the construction of a new Courthouse. For the significant differece in with the 2024 Acutal expenditures and the requirements reflected in both the FY2025 and FY2026 Budgets. These requirements are comprised mostly of 'reserved for future expenditure' funds. |
| The Road Depart has been accumulating reserves in preparation for projects identified in the bridge master plan that is currently in development. |
| This budget contains one new department in the General Fund, Community Services Administration which oversees, facilities, parks, the fair, veteran's services and public transit. |

| PROPERTY TAX LEVIES | | | |
|---|-----------------------------------|---|--|
| | Rate or Amount Imposed 2023-24 | Rate or Amount Imposed This Year 2024-25 | Rate or Amount Approved Next Year 2025-26 |
| Permanent Rate Levy (rate limit 4.1347 per \$1,000) | 4.1347 | 4.1347 | 4.1347 |
| Local Option Levy | 0 | 0 | 0 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$5,830,000 | \$0 |
| Other Borrowings | \$0 | \$0 |
| Total | \$5,830,000 | \$0 |