

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Morrow County Board of Commissioners (governing body) will be held on May 26, 2021 at 9:00 am at the Bartholomew Building, Upper Conference Room 110 N. Court St. Heppner, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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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TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Proposed Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	12,597,667	14,623,534	19,418,908
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	7,832,235	7,860,110	9,748,909
Federal, State and All Other Grants, Gifts, Allocations and Donations	8,367,829	9,450,615	9,534,279
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	6,089,700	7,084,617	9,837,907
All Other Resources Except Property Taxes	3,013,005	485,665	762,968
Property Taxes Estimated to be Received	9,793,835	10,794,648	11,457,514
Total Resources	47,694,271	50,299,189	60,760,485

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	11,631,964	12,947,680	13,457,068
Materials and Services	7,905,479	10,332,410	9,702,131
Capital Outlay	1,780,885	5,797,614	10,197,441
Debt Service	372,622	394,000	588,388
Interfund Transfers	6,137,351	7,586,576	10,614,492
Contingencies	-	3,209,734	2,948,053
Special Payments	3,379,348	3,095,392	4,866,943
Unappropriated Ending Balance and Reserved for Future Expenditure	16,486,622	6,935,783	8,385,969
Total Requirements	47,694,271	50,299,189	60,760,485

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Board of Commissioners	566,758	633,900	676,593
FTE	5	5	5
Administration	546,950	572,920	600,944
FTE	5	5	5
County Assessor/Tax Collector	830,152	876,970	931,195
FTE	7	7	7
County Treasurer	125,119	138,825	137,565
FTE	1	1	1
County Clerk	327,725	346,657	365,424
FTE	3	3	3
Veterans	112,931	108,941	111,180
FTE	2	2	2
Board of Equalization	2,339	2,882	2,936
FTE	-	-	-
Justice Court	294,268	335,161	335,763
FTE	3	3	3
District Attorney	406,151	430,148	439,146
FTE	3	3	3
Juvenile	296,100	409,374	410,274
FTE	3	3	3
Sheriff	4,353,258	4,605,707	4,652,937
FTE	31	31	31
Health	1,275,553	1,518,939	1,559,374
FTE	11	11	11
Planning	310,175	377,323	639,587
FTE	4	4	5
Community Development	33,555	150,052	156,757
FTE	1	1	1
Emergency Management	27,234	43,807	125,933
FTE	-	-	1

Surveyor	38,104	179,226	169,183
FTE	-	1	1
Museum	11,000	11,000	11,000
FTE	-	-	-
Public Works Administration	255,297	573,800	76,085
FTE	-	-	-
Public Works General Maintenance	499,327	590,058	646,764
FTE	3	3	3
Solid Waste Transfer Station - North	60,991	37,670	44,425
FTE	1	1	1
Solid Waste Transfer Station - South	69,753	65,221	60,706
FTE	1	1	1
Transfers to Other Funds	494,000	1,080,172	3,042,189
FTE	-	-	-
Computer	190,807	190,267	221,759
FTE	-	-	-
Weed Dept.	125,436	156,326	142,668
FTE	1	1	1
Heritage Trail	17,866	18,095	32,063
FTE	-	-	-
Road Equipment Reserve	1,262,637	1,332,841	2,237,911
FTE	-	-	-
Road	8,839,660	8,860,421	8,569,795
FTE	21	21	21
Finley Buttes Trust	977,003	1,273,337	1,824,613
FTE	-	-	-
Commission on Children & Families	-	-	-
FTE	-	-	-
Airport	89,569	1,187,846	968,980
FTE	-	-	-
Law Library	37,333	41,565	42,506
FTE	-	-	-
911 Emergency	624,384	869,224	1,281,780
FTE	5	5	5
Surveyor Preservation	243,187	253,876	255,876
FTE	-	-	-
CSEPP	-	-	-
FTE	-	-	-
Finley Buttes License Fees	2,939,879	1,904,478	2,179,368
FTE	-	-	-
County School	237,472	201,060	201,350
FTE	-	-	-
Ione School	23,490	20,240	20,265
FTE	-	-	-
Fair	399,672	409,390	404,310
FTE	1	1	1
Computer Reserve	46,274	67,071	77,006
FTE	-	-	-
Special Transportation	532,127	2,128,060	1,394,475
FTE	1	1	1
Programming Reserve	102,891	92,773	114,955
FTE	-	-	-
Enforcement	23,892	24,403	22,721
FTE	-	-	-
Video Lottery Economic Development	149,492	141,893	132,545
FTE	-	-	-
Victims/Witness Assistance	129,698	108,876	143,769
FTE	1	1	1
Willow Creek Wind Fees	138,096	123,167	136,885
FTE	-	-	-
CAMI Grant	57,791	36,920	65,328
FTE	-	-	-
Weed Equipment Reserve	15,649	20,640	25,797
FTE	-	-	-
STF Vehicle Reserve	215,542	146,250	578,449
FTE	-	-	-

Fair Roof Reserve	22,715	22,335	27,052
FTE	-	-	-
Capital Improvement Fund	410,377	424,049	5,117,322
FTE	-	-	-
Safety Committee	26,902	22,356	18,892
FTE	-	-	-
Bleacher Reserve	29,771	25,724	25,985
FTE	-	-	-
Rodeo	29,269	10,000	20,000
FTE	-	-	-
Justice Court Bails/Fines	452,332	593,253	529,190
FTE	-	-	-
Clerk's Records	22,132	23,357	23,503
FTE	-	-	-
DUII Impact	30,047	30,174	30,007
FTE	-	-	-
Fair Improvement Reserve	16,057	21,097	26,258
FTE	-	-	-
Building Permit	923,996	989,499	1,282,736
FTE	-	-	-
Cutsforth Park	86,360	88,230	91,131
FTE	1		
Anson Wright Park	60,776	60,755	65,278
FTE			
ATV Park	1,021,096	916,516	804,700
FTE	1	2	2
Fairground Park	1,890	1,941	1,941
FTE			
Equity	626,498	523,000	21,000
FTE	-	-	-
Building Reserve	835,571	1,070,818	1,338,623
FTE	-	-	-
Liquor Control	867	883	887
FTE	-	-	-
Water Planning	6,258	6,258	258
FTE	-	-	-
Forest Service Fund	76,846	71,237	78,538
FTE	-	-	-
Court Security	146,344	127,682	89,351
FTE	-	-	-
Echo Wind Fees	101,462	97,310	101,885
FTE	-	-	-
Shepherds Flat Fees	1,725,946	1,822,490	1,672,351
FTE	-	-	-
STO Operating	112,718	116,756	403,080
FTE	1	1	1
Community Corrections	1,024,617	1,057,608	933,824
FTE	3	3	3
PGE Carty	2,345,903	2,374,677	2,450,694
FTE	-	-	-
Sheriff Reserve	14,834	27,600	23,760
FTE	-	-	-
Wheatridge Wind	-	-	1,500,000
FTE	-	-	-
Resiliency Fund	-	-	500,000
FTE	-	-	-
Non-Departmental / Non-Program	9,186,100	7,075,812	7,311,105
FTE	-	-	-
Total Requirements	47,694,271	50,299,189	60,760,485
Total FTE	119	121	123

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

For budget year 2021 - 2022, revenue and expenditures are increasing twenty-seven percent over prior 2020-2021 adopted budget. Property tax is budgeted to increase \$662,866 . The credit bond dollars approved in 2020-2021 are appropriated between fiscal years of 2020 - 2022 in the amount of \$6,900,000. The costs of personnel are rising with two new additional full-time employees added to the planning and emergency management departments. Additionally, increasing costs in County-provided health insurance benefits, cost-of-living adjustments (2.5%), and contributions to the Morrow County retirement plans continue to rise. Interfund transfers increased by \$2,753,290, to \$9,837,907, from 2020-2021 including: \$500,000 to resiliency fund for grant dollars; \$2,888,388 to capital improvement fund for the north-end facility, courthouse improvements, and a public works facility in Boardman. The road fund budget is \$8,569,795 and supported by \$4,246,667 in interfund transfers. Finally, the estimated balance on long-term debt , including the credit bond, equipment leases, and building loan are \$7,976,771.

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	6,900,000	-
Other Borrowings - Capital Leases	353,470	-
Other Borrowings - Construction Loan	723,301	-
Total	7,976,771	-