

PUBLIC NOTICE

FORM LB-1

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 10, 2003 at 7:00 a.m. at Heppner City Hall. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2003 as approved by the Willow Creek Park District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Heppner City Hall 188 W. Willow St., Heppner between the hours of 9:00 am and 5:00 pm. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period 2-Year Period

FINANCIAL SUMMARY			
TOTAL OF ALL FUNDS			
	Adopted Budget This Year - 2002-2003	Approved Budget Next Year - 2003-2004	
1. Total Personnel Services	42665	46000	
2. Total Materials and Services	54663	65061	
3. Total Capital Outlay	17321	0	
4. Total Debt Service	100008	97878	
5. Total Transfers	0	30000	
6. Total Contingencies	0	0	
7. Total All Other Expenditures and Requirements	15000	40000	
8. Total Unappropriated Ending Fund Balance	68000	69000	
9. Total Requirements - add lines 1 through 8	297557	347929	
10. Total Resources Except Property Taxes	161001	178730	
11. Total Property Taxes Estimated to be Received	146556	171199	
12. Total Resources - add lines 10 and 11	297557	347929	
13. Total Property Taxes Estimated to be Received (line 11)	146556	171199	
14. Plus: Estimated Property Taxes Not to be Received	2000	2000	
A. Loss Due to Constitutional Limits	0	0	
B. Discounts, Other Uncollected Amounts	7819	9115	
15. Total Tax Levied - add lines 13 and 14	156375	182314	
16. Permanent Rate Limit Levy (rate limit .3813)	3813	3813	
17. Local Option Taxes	0	0	
18. Levy for Bonded Debt or Obligations	71158	96189	

STATEMENT OF INDEBTEDNESS

Debt Outstanding: None As Summarized Below Debt Authorized, Not Incurred: None As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED			
Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2003-2004 Approved Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2003-2004 Approved Budget Year	
Bonds	755000		
Interest Bearing Warrants	0		
Other	0		
Total indebtedness	755000		

FUND LIABLE			
FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

FORM LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Name of Fund	General	Actual Data Last Year 2001-02	Adopted Budget This Year 2002-03	Approved Budget Next Year 2003-04
1. Total Personnel Services		16140	14600	18000
2. Total Materials and Services		18269	21403	23101
3. Total Capital Outlay				
4. Total Debt Service		241	6800	3800
5. Total Transfers				30000
6. Total Contingencies				
7. Total All Other Expenditures and Requirements		10000	18000	10000
8. Total Unappropriated Ending Fund Balance		13428		
9. Total Requirements		58099	67703	84701
10. Total Resources Except Property Taxes		16821	15230	49730
11. Property Taxes Estimated to be Received		42278	42473	34971
12. Total Resources (add lines 10 and 11)		59099	67703	84701
13. Property Taxes Estimated to be Received (line 11)			42473	34971
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			1050	1050
B. Discounts, Other Uncollected Amounts			2281	1889
15. Total Tax Levied (add lines 13 and 14)			45814	37917
16. Permanent Rate Limit Levy (rate limit .3813)			3813	3813
17. Local Option Taxes			0	0
18. Levy for Bonded Debt or Obligations			0	0

Name of Fund	Pool Operations	Actual Data Last Year 2001-02	Adopted Budget This Year 2002-03	Approved Budget Next Year 2003-04
1. Total Personnel Services		26502	28095	28000
2. Total Materials and Services		35171	33280	41950
3. Total Capital Outlay		600	17321	
4. Total Debt Service		725	6608	6888
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				30000
8. Total Unappropriated Ending Fund Balance		(9199)		
9. Total Requirements		53899	69254	108848
10. Total Resources Except Property Taxes		17448	46771	82000
11. Property Taxes Estimated to be Received		36251	39443	48848
12. Total Resources (add lines 10 and 11)		53699	86214	130848
13. Property Taxes Estimated to be Received (line 11)			39443	48848
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			950	950
B. Discounts, Other Uncollected Amounts			1970	2410
15. Total Tax Levied (add lines 13 and 14)			39403	48208
16. Permanent Rate Limit Levy (rate limit .3813)			3813	3813
17. Local Option Taxes			0	0
18. Levy for Bonded Debt or Obligations			0	0

FORM LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Name of Fund	Debt Service	Actual Data Last Year 2001-02	Adopted Budget This Year 2002-03	Approved Budget Next Year 2003-04
1. Total Personnel Services				
2. Total Materials and Services				
3. Total Capital Outlay				
4. Total Debt Service		84269	68600	67380
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated Ending Fund Balance		80713	68000	69000
9. Total Requirements		184882	154800	156380
10. Total Resources Except Property Taxes		180840	87000	65000
11. Property Taxes Estimated to be Received		14042	67800	81380
12. Total Resources (add lines 10 and 11)		184882	154800	156380
13. Property Taxes Estimated to be Received (line 11)			67800	81380
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			0	0
B. Discounts, Other Uncollected Amounts			3558	4809
15. Total Tax Levied (add lines 13 and 14)			71158	96189
16. Permanent Rate Limit Levy (rate limit .3813)			0	0
17. Local Option Taxes			0	0
18. Levy for Bonded Debt or Obligations			71158	96189

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 9, 2003, at 7:30 p.m. at Riverside High School in Boardman, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2003, as approved by the Morrow County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 270 W. Main, Lexington, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This certifies that the budget was prepared on a basis of accounting that is consistent with the basis of accounting that was used during the preceding year. Major changes, if any, on the budget are explained below.

Morrow County, City of Lexington, Chairperson of Governing Body, Julie Weikel (541) 989-8202

FINANCIAL SUMMARY			
TOTAL OF ALL FUNDS			
	Adopted Budget This Year - 2002-2003	Approved Budget Next Year - 2003-2004	
Anticipated Requirements			
Total Instruction	11,334,191	10,973,878	
Total Supporting Services	7,106,120	7,052,209	
Total Enterprise and Community Services	670,710	666,721	
Total Facilities Acquisition and Construction	27,326,791	3,067,964	
Total Other Uses (includes Debt Service and Transfers)	3,840,627	3,889,975	
Total Contingencies	1,870,000	2,165,360	
Total All Other Expenditures and Requirements	52,147,439	27,836,107	
Total Unappropriated or Ending Fund Balance	1,870,345	2,188,000	
Total Requirements	54,017,784	30,024,107	
Anticipated Resources			
Total Resources Except Property Taxes	47,257,192	23,378,415	
Total Property Taxes Required to Balance Budget	6,760,592	6,645,692	
Total Resources	54,017,784	30,024,107	
Estimated Ad Valorem Property Taxes			
Total Property Taxes Required to Balance Budget	6,760,592	6,645,692	
Plus: Estimated Property Taxes Not to be Received			
A. Loss due to Constitutional Limits	129,000	142,450	
B. Discounts Allowed, Other Uncollected Amounts	302,528	321,781	
Total Tax Levy	7,192,120	7,109,923	
Tax Levies By Type	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Limit Levy (rate limit 4.0342)	4.0342	4.0342	4.0342
Local Option Levy			
Levy for Payment of Bonded Debt	3,224,035	3,346,482	

STATEMENT OF INDEBTEDNESS			
None	Debt Outstanding X As Summarized Below	Debt Authorized, Not Incurred X None	As Summarized Below
Long-Term Debt			
Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2003-04 Approved Budget Year		Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2003-04 Approved Budget Year	
Bonds			34,104,560
Total indebtedness			34,104,560

Major Changes: The Department of Education has adopted a new Program and Accounting Manual for Schools and administrative rules to implement it. ORS 294.456 (1) requires each school to prepare its estimates of expenditures in accordance with this manual. These forms summarize the budget according to the new program structure. To aid in comparison, the amount shown in the adopted and actual columns have been restated to conform with the new categories required by the new manual.

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Name of Fund: 100 GENERAL FUND	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction	9,356,889	10,040,490	9,582,169
Total Supporting Services	5,269,010	5,827,453	5,610,172
Total Enterprise and Community Services			
Total Facilities Acquisition and Construction	999		
Total Other Uses (includes Debt Service & Transfers)	678,000	553,000	413,665
Total Contingencies		285,000	500,000
Total All Other Expenditures and Requirements	15,307,878	16,705,943	16,106,006
Total Unappropriated or Ending Fund Balance	2,806,030	835,345	1,000,000
Total Requirements	18,113,908	17,341,288	17,106,006
Total Resources Except Property Tax	14,352,854	13,611,288	13,606,006
Property Taxes Required/Required to Balance	3,761,054	3,730,000	3,500,000
Total Resources	18,113,908	17,341,288	17,106,006
Property Taxes Required to Balance		3,730,000	3,500,000
Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		129,000	142,450
B. Discounts, Other Uncollected Amounts		109,085	120,991
Total Tax Levy		3,968,085	3,763,441
Permanent Rate Limit Levy (rate limit 4.0342)		4.0342	4.0342
Local Option Levy			
Levy for Payment of Bonded Debt			

Name of Fund: 300/301 DEBT SERVICE	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction			
Total Supporting Services			
Total Enterprise and Community Services			
Total Facilities Acquisition and Construction			
Total Other Uses (includes Debt Service & Transfers)	2,844,891	3,030,592	3,145,692
Total Contingencies			
Total All Other Expenditures and Requirements	2,844,891	3,030,592	3,145,692
Total Unappropriated or Ending Fund Balance	675,594	485,000	638,000
Total Requirements	3,520,485	3,515,592	3,783,692
Total Resources Except Property Tax	808,061	485,000	638,000
Property Taxes Required/Required to Balance	2,914,424	3,030,592	3,145,692
Total Resources	3,520,485	3,515,592	3,783,692
Property Taxes Required to Balance		3,030,592	3,145,692
Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		193,443	200,790
B. Discounts, Other Uncollected Amounts			
Total Tax Levy		3,224,035	3,346,482
Permanent Rate Limit Levy (rate limit .)			
Local Option Levy			
Levy for Payment of Bonded Debt		3,224,035	3,346,482

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Name of Fund: 201 TITLE I	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction	243,688	259,508	240,273
Total Support Services		4,677	12,307
Total Unappropriated or Ending Fund Balance	34,580		
Total Requirements	278,268	264,185	252,580
Total Resources Except Property Tax	278,268	264,185	252,580

Name of Fund: 206 DRUG PREVENTION	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction	8,786	9,700	13,228
Total Support Services		1,500	1,770
Total Unappropriated or Ending Fund Balance	3,931		
Total Requirements	12,697	11,200	14,999
Total Resources Except Property Tax	12,697	11,200	14,999

Name of Fund: 205 CURRICULUM DEVELOPMENT	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Support Services	147,603	30,700	
Total Unappropriated or Ending Fund Balance	10,244		
Total Requirements	157,847	30,700	
Total Resources Except Property Tax	157,847	30,700	

Name of Fund: 211 TITLE V	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction	16,373	16,400	19,999
Total Unappropriated or Ending Fund Balance			
Total Requirements	16,373	16,400	19,999
Total Resources Except Property Tax	16,373	16,400	19,999

Name of Fund: 203 TITLE III	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction			85,678
Total Support Services			15,000
Total Requirements			100,678
Total Resources Except Property Tax			100,678

Name of Fund: 214 STAR P.S.I.	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
Total Instruction	1,019	6,780	9,000
Total Unappropriated or Ending Fund Balance	9,467		
Total Requirements	10,486	6,780	9,000
Total Resources Except Property Tax	10,486	6,780	9,000

Name of Fund: 610 EARLY RETIREE INSURANCE	Actual Data Last Year 01-02	Adopted Budget This Year 02-03	Approved Budget Next Year 03-04
---	-----------------------------	--------------------------------	---------------------------------