

PUBLIC NOTICE

FORM LB-1 NOTICE OF BUDGET HEARING
 A public meeting of the Morrow County Board of Commissioners (governing body) will be held on June 5, 2024 at 9:00 am at the Bartholomew Building Upper Conference Room at 110 N. Court Street, Heppner, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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.

Contact: Kevin Ince Telephone: (541) 676-5615 Email: kince@co.morrow.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-23	Amended Budget 2023-24	Approved Budget 2024-25
Beginning Fund Balance/Net Working Capital	31,357,974	40,837,271	52,272,594
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,447,310	4,493,735	4,974,070
Federal, State and All Other Grants, Gifts, Allocations and Donations	11,005,156	11,484,654	14,102,349
Revenue from Bonds and Other Debt	58,500	-	-
Interfund Transfers / Internal Service Reimbursements	14,212,188	10,097,860	20,133,194
All Other Resources Except Property Taxes	12,112,070	8,370,700	9,294,459
Property Taxes Estimated to be Received	14,904,863	16,189,948	16,098,300
Total Resources	89,098,061	91,474,168	116,874,966

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	13,252,135	17,518,725	19,974,550
Materials & Services	9,137,845	12,516,463	17,522,672
Capital Outlay	3,224,043	14,206,805	9,356,466
Debt Service	570,207	587,384	625,707
Interfund Transfers	14,212,188	10,097,860	20,133,194
Operating Contingency	-	13,007,509	3,118,268
Special Payments	4,857,528	4,194,539	4,687,770
Unappropriated Ending Balance and Reserved for Future Expenditure	-	19,344,883	41,456,339
Total Requirements	45,253,946	91,474,168	116,874,966

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2022-23	Amended Budget 2023-24	Approved Budget 2024-25
(101) BOARD OF COMMISSIONERS	530,516	1,179,623	1,398,231
FTE	5.0	6.8	6.8
(102) FINANCE & ACCOUNTING	771,423	740,560	810,997
FTE	5.0	4.0	4.0
(103) ASSESSOR/TAX COLLECTOR	834,071	1,077,550	1,243,749
FTE	7.0	8.0	8.0
(104) TREASURER	144,766	156,773	197,600
FTE	1.0	1.0	1.0
(105) COUNTY CLERK	384,420	478,256	571,981
FTE	3.0	3.9	3.9
(106) VETERANS SERVICES	112,519	142,544	189,171
FTE	1.5	1.5	1.5
(107) BOARD OF PROPERTY TAX APPEAL	2,233	3,526	4,195
FTE	-	-	0.2
(109) JUSTICE COURT	327,171	426,181	511,148
FTE	2.6	3.0	3.0
(111) DISTRICT ATTORNEY	463,464	464,013	519,114
FTE	4.0	3.2	3.2
(112) JUVENILE DEPARTMENT	430,546	483,848	493,063
FTE	3.0	3.0	3.0
(113) SHERIFF DEPARTMENT	4,783,418	6,139,427	6,287,717
FTE	30.5	33.0	30.5
(114) HEALTH DEPARTMENT	1,075,123	3,264,458	3,592,214
FTE	10.9	11.8	11.9
(115) PLANNING DEPARTMENT	640,218	758,860	761,899
FTE	5.0	5.2	6.0
(116) COMMUNITY DEVELOPMENT	-	418,963	-
FTE	1.0	0.5	-
(117) EMERGENCY MANAGEMENT	233,160	624,655	271,683
FTE	1.0	1.0	1.0
(118) SURVEYOR'S DEPARTMENT	32,314	51,840	39,949
FTE	1.0	1.0	-
(119) MUSEUM	11,000	-	17,165
FTE	-	-	-
(120) PUBLIC WORKS ADMINISTRATION	62,990	170,053	388,010
FTE	1.5	1.0	1.2
(121) FACILITIES & GENERAL MAINTENANCE	585,572	831,600	1,213,456
FTE	3.0	4.0	4.0
(122) NORTH TRANSFER STATION	58,720	81,779	268,016
FTE	1.0	0.4	0.4
(123) SOLID WASTE TRNS STATION	175,516	63,911	211,842
FTE	1.0	0.4	0.4
(124) TRANSFER TO OTHER FUNDS	3,169,794	-	-
FTE	-	-	-
(125) INFORMATION TECHNOLOGY	353,190	399,600	682,910
FTE	-	-	-
(128) WEED DEPARTMENT	168,535	179,173	361,460
FTE	1.0	1.5	1.5
(131) HUMAN RESOURCES	-	543,669	528,196
FTE	-	2.5	2.0
(132) EMERGENCY MEDICAL SERVICES	-	-	1,500,000
FTE	-	-	-
(200) HERITAGE TRAIL FUND	11,280	1,315,452	1,337,500
FTE	-	-	-
(201) ROAD EQUIPMENT RESERVE	890,951	2,258,263	1,464,061
FTE	-	-	-
(202) ROAD FUND	6,150,461	9,680,457	11,469,591
FTE	22.0	19.4	22.4
(203) FINLEY BUTTES ROAD FUND	-	1,311,000	2,423,000
FTE	-	-	-
(204) LOCAL PUBLIC SAFETY COORDINATING COUNSEL (LPPSC)	29,070	112,750	28,000
FTE	-	-	-
(205) AIRPORT FUND	246,708	1,701,229	230,550
FTE	0.4	0.4	0.4
(206) LAW LIBRARY	2,918	45,000	45,000
FTE	-	-	-
(207) 911 EMERGENCY FUND	376,615	1,197,393	1,989,734
FTE	2.5	3.6	13.0
(208) CORNER PRESERVATION	600	314,000	354,000
FTE	-	-	-
(210) FINLEY BUTTES LICENSE FEE	1,657,154	3,068,470	3,525,000
FTE	-	-	-
(211) COUNTY SCHOOL FUND	254,691	292,502	270,500
FTE	-	-	-
(212) IONE SCHOOL FUND	17,019	21,275	18,880
FTE	-	-	-
(214) FAIR	181,630	340,554	278,034
FTE	1.0	0.5	0.5
(215) INFORMATION TECHNOLOGY RESERVE	-	255,500	1,239,500
FTE	-	-	-
(216) SPECIAL TRANSPORTATION FUND	776,941	1,652,652	1,860,850
FTE	11.8	16.2	16.2
(217) PROGRAMMING RESERVE	47,550	145,000	-
FTE	-	-	-
(218) ENFORCEMENT FUND	1,201	21,275	19,500
FTE	-	-	-
(219) ECONOMIC DEVELOPMENT FUND	121,500	162,794	382,300
FTE	-	-	-
(220) VICTIM/WITNESS ASSISTANCE FUND	111,851	165,055	180,207
FTE	1.0	1.0	1.0
(222) WILLOW CREEK WIND FEES	133,210	88,800	-
FTE	-	-	-
(223) CHILD ABUSE MULTIDISCIPLINARY INTERVENTION (CAMI) GRANT	30,718	59,410	50,346
FTE	-	-	-
(224) WEED EQUIPMENT RESERVE	-	210,000	52,300
FTE	-	-	-
(225) STF VEHICLE RESERVE FUND	585,303	135,000	102,000
FTE	-	30,950	32,350
(226) FAIR ROOF RESERVE	-	-	-
FTE	-	-	-
(227) CAPITAL IMPROVEMENT PROJECTS	1,274,571	10,428,787	27,053,231
FTE	-	-	-
(228) SAFETY COMMITTEE FUND	6,491	35,000	29,000
FTE	-	-	-
(229) BLEACHER/CIP RESERVE	5,000	21,750	21,750
FTE	-	-	-
(230) RODEO FUND	12,500	-	-
FTE	-	-	-
(231) JUSTICE COURT BAILS/FINES	273,029	540,000	320,000
FTE	-	-	-
(233) CLERKS RECORDS FUND	-	25,700	25,700
FTE	-	-	-
(234) DUII IMPACT FUND	-	30,290	31,900
FTE	-	-	-
(236) FAIR IMPROVEMENT FUND	-	1,050,000	1,398,795
FTE	-	-	-
(237) BUILDING PERMIT FUND	50,160	2,575,000	3,865,000
FTE	-	0.3	-
(238) PARK FUND	789,414	1,334,130	1,435,128
FTE	2.5	6.3	6.6
(240) EQUITY FUND	7,330	689,000	643,000
FTE	-	-	-
(241) FACILITIES RESERVE FUND	500,000	578,000	680,000
FTE	-	-	-
(243) LIQUOR CONTROL FUND	-	920	950
FTE	-	-	-
(245) WATER PLANNING FUND	6,000	1,170,258	1,190,000
FTE	-	-	-
(246) DEBT SERVICE FUND	-	1,174,183	3,156,467
FTE	-	-	-
(247) ELECTION MODERNIZATION FUND	-	19,660	19,660
FTE	-	-	-
(248) OPIOID ABATEMENT FUND	-	-	75,000
FTE	-	-	-
(249) MEDIATION & CONCILIATION FUND	-	-	145,180
FTE	-	-	-
(321) FOREST SERVICE FUND	-	101,608	25,608
FTE	-	-	-
(322) COURT SECURITY FUND	29,436	87,500	42,830
FTE	-	-	-
(500) STRATEGIC INVESTMENT PROGRAM FUND	83,878	71,300	6,593,797
FTE	-	-	-
(501) SHEPHERDS FLAT FEES	1,532,030	1,501,500	-
FTE	-	-	-
(504) 5310 - FEDERAL TRANSIT ADMINISTRATION (FTA) GRANT FUND	267,581	40,000	-
FTE	5.0	-	-
(510) COMMUNITY CORRECTIONS	756,701	1,055,355	1,096,129
FTE	5.0	5.0	5.0
(521) PGE - CARTY	2,501,018	2,277,053	-
FTE	-	-	-
(522) SHERIFF'S RESERVE FUND	1,875	19,000	15,800
FTE	-	-	-
(523) WHEATRIDGE WIND FUND	3,115,376	2,440,000	-
FTE	-	-	-
(524) ORCHARD WIND	129,887	132,200	-
FTE	-	-	-
(540) RESILIENCY FUND	4,324,005	5,609,228	1,736,923
FTE	-	-	-
(665) STATE AND FEDERAL WILDLIFE	-	6,275	-
FTE	-	-	-
Not Allocated to Organizational Unit	2,609,614	15,194,828	17,856,150
FTE	-	-	-
Total Requirements	45,253,946	91,474,168	116,874,966
Total FTE	139.8	149.4	158.6

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *
 For Fiscal Year 2024-25 management and staff will continue to monitor operations in response to current economic conditions. Total resources for FY2024-25 have increased by \$25.4 million over the amended FY2024 budget. This is due to the accumulation of reserves in anticipation of capital requirements for upcoming projects. Additionally, total resources compared to the FY2024 budget are affected by an increase of \$10 million in interfund transfers which reflects the reallocation of fund balances to specific capital projects in the budget.

Personnel services has increased by \$2.5 million over the FY2024 amended budget. This reflects an increased contribution rate to 49% (previously ~29%). This covered is also driven by the net addition of 4.05 FTEs across departments in the County.

As with total resources, the increase in total requirements for the county are significantly affected by the budgeted interfund transfer activity which is an increase of \$10 million over the prior year budget. Again this reflects the reallocation of fund balances to specific capital projects and other reserves.

Unappropriated Ending Balances and Reserved for Future Expenditures have increased significantly over the FY2024 budget to a total of \$41.5 million. This increase is due to funds that have been allocated to future capital investment projects that are not planned to be expended in FY2025. In addition, for all operating funds, in order to ensure adequate working capital the unappropriated fund balance was set at about 18% of appropriations.

PUBLIC NOTICE

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	119,103	-
Other Borrowings - Construction Loan	-	-
Total	6,424,103	-

Published May 29, 2024 affid 1c

FORM ED-1 NOTICE OF BUDGET HEARING
 A public meeting of the Morrow County School District #1 will be held on June 10, 2024 at 6:00 p.m. at Windy River Elementary, 500 Tatone St. Boardman, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Morrow County School District #1 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by contacting Gabriel Hansen, Business Manager via email at Gabriel.Hansen@morrowd.org. This budget is for [x] an annual [] a biennial budget period. This budget was prepared on a basis of accounting that is [x] the same as; [] different than the preceding year.

Contact: Matt Combe, Superintendent/Budget Officer Telephone: (541) 676-9128 Email: Matt.Combe@morrowd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$13,836,166	\$12,607,651	\$14,854,126
Current Year Property Taxes, other than Local Option Taxes	13,450,880	13,152,500	13,805,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,228,811	6,283,869	6,878,988
Revenue from Intermediate Sources	1,930,903	1,248,000	1,248,000
Revenue from State Sources	22,980,996	21,703,842	24,284,402
Revenue from Federal Sources	4,474,871	5,623,234	2,646,988
Interfund Transfers	223,415	816,000	620,000
All Other Budget Resources	29,770	-	-
Total Resources	\$63,153,902	\$61,435,096	\$64,317,482

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$19,200,752	\$22,293,643	\$25,323,329
Other Associated Payroll Costs	\$10,859,717	\$13,305,950	\$17,016,407
Purchased Services	\$5,633,634	\$7,101,402	\$7,177,909
Supplies & Materials	\$4,714,610	\$6,071,119	\$6,223,025
Capital Outlay	\$4,013,828	\$6,831,646	\$2,999,098
Other Objects (except debt service & interfund transfers)	\$513,159		