

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Morrow County Board of Commissioners (governing body) will be held on May 16, 2018 t 9:00 am at the Port of Morrow Riverfront Center, Wells Springs Room 2 Marine Drive in Boardman, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 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](http://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 2016-17	Adopted Budget This Year 2017-18	Proposed Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	11,727,131	9,622,433	9,821,760
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,950,979	6,261,546	6,448,339
Federal, State and All Other Grants, Gifts, Allocations and Donations	7,363,864	7,370,289	7,283,753
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	5,132,824	5,704,352	5,255,217
All Other Resources Except Property Taxes	768,599	275,159	338,259
Property Taxes Estimated to be Received	8,785,246	6,911,205	8,709,981
<b>Total Resources</b>	<b>38,728,643</b>	<b>36,144,984</b>	<b>37,857,309</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	9,856,580	10,709,953	11,770,965
Materials and Services	8,187,802	9,061,116	9,252,366
Capital Outlay	1,831,624	3,907,221	4,343,608
Debt Service	390,426	394,000	394,000
Interfund Transfers	2,344,081	5,817,887	5,274,357
Contingencies	-	595,261	342,254
Special Payments	4,121,871	2,336,212	2,472,727
Unappropriated Ending Balance and Reserved for Future Expenditure	11,996,258	3,323,334	4,007,032
<b>Total Requirements</b>	<b>38,728,643</b>	<b>36,144,984</b>	<b>37,857,309</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Name County Court	589,698	653,020	581,402
FTE	3	5	5
Name County Accountant	301,698	321,909	571,934
FTE	3	3	5
Name County Assessor/Tax Collector	722,017	744,525	775,422
FTE	7	7	7
Name County Treasurer	112,428	119,680	125,168
FTE	1	1	1
Name County Clerk	290,787	333,615	380,143
FTE	3	3	3
Name Veterans	61,758	74,362	108,911
FTE	1	1	2
Name Board of Equalization	1,980	2,680	2,731
FTE	-	-	-
Name Justice Court	249,595	294,998	313,300
FTE	3	3	3
Name District Attorney	339,160	391,127	412,647
FTE	3	3	3
Name Juvenile	323,377	370,444	391,953
FTE	3	3	3
Name Sheriff	3,490,935	3,855,450	4,424,583
FTE	26	29	31
Name Health	1,330,459	1,337,684	1,415,619
FTE	12	11	11
Name Planning	334,620	362,716	376,238
FTE	3	4	4
Name Emergency Management	19,417	81,078	33,022
FTE	-	-	-
Name Surveyor	38,783	39,640	39,040
FTE	-	-	-

Name Museum	11,000	11,000	11,000
FTE	-	-	-
Name Public Works Administration	62,661	66,512	689,136
FTE	-	-	-
Name Public Works General Maintenance	454,815	577,547	715,235
FTE	2	3	3
Name Solid Waste Transfer Station - North	44,311	75,856	86,975
FTE	-	-	-
Name Solid Waste Transfer Station - South	47,238	41,151	55,880
FTE	-	-	-
Name Transfers to Other Funds	1,891,981	974,000	520,900
FTE	-	-	-
Name Computer	138,038	152,500	168,000
FTE	-	-	-
Name Weed Dept.	132,590	160,385	144,755
FTE	1	1	1
Name Heritage Trail	17,403	27,497	27,588
FTE	-	-	-
Name Road Equipment Reserve	517,384	650,495	431,000
FTE	-	-	-
Name Road	6,506,534	8,180,290	7,793,828
FTE	21	20	21
Name Finley Buttes Trust	1,588,498	278,000	276,000
FTE	-	-	-
Name Commission on Children & Families	-	-	-
FTE	-	-	-
Name Airport	47,242	637,490	54,665
FTE	-	-	-
Name Law Library	37,861	39,280	40,383
FTE	-	-	-
Name 911 Emergency	388,305	297,408	351,893
FTE	4	5	5
Name Surveyor Preservation	218,990	229,950	215,500
FTE	-	-	-
Name CSEPP	-	-	-
FTE	-	-	-
Name Finley Buttes License Fees	1,514,652	1,402,000	1,479,275
FTE	-	-	-
Name County School	167,473	177,560	209,461
FTE	-	-	-
Name Ione School	16,352	14,870	17,484
FTE	-	-	-
Name Fair	239,973	188,995	207,396
FTE	1	1	1
Name Computer Reserve	53,113	52,700	51,885
FTE	-	-	-
Name Special Transportation	184,268	165,435	133,776
FTE	-	-	2
Name Programming Reserve	53,868	65,103	70,250
FTE	-	-	-
Name Enforcement	22,810	22,600	22,660
FTE	-	-	-
Name Video Lottery Economic Development	118,790	98,020	145,960
FTE	-	-	-
Name Victims/Witness Assistance	119,992	36,533	112,282
FTE	1	1	1
Name Willow Creek Wind Fees	40,219	40,000	30,100
FTE	-	-	-
Name CAMI Grant	34,980	29,575	31,108
FTE	-	-	-
Weed Equipment Reserve	5,025	51,346	10,225
FTE	-	-	-
Name STF Vehicle Reserve	160,249	136,550	127,975
FTE	-	-	-
Name Fair Roof Reserve	17,505	19,565	21,700
FTE	-	-	-

Name Heppner Admin. Building	478,645	394,000	394,000
FTE	-	-	-
Name Safety Committee	22,281	24,360	27,700
FTE	-	-	-
Name Bleacher Reserve	40,484	26,046	44,313
FTE	-	-	-
Name Rodeo	117,945	118,740	99,135
FTE	-	-	-
Name Justice Court Bails/Fines	565,817	432,763	538,403
FTE	-	-	-
Name Clerk's Records	15,735	16,235	19,125
FTE	-	-	-
Name DUII Impact	26,750	26,100	27,475
FTE	-	-	-
Name Fair Improvement Reserve	5,533	10,535	15,640
FTE	-	-	-
Name Building Permit	619,016	524,941	660,984
FTE	-	-	-
Name Cutsforth Park	254,499	99,647	320,892
FTE	-	-	-
Name Anson Wright Park	47,287	92,650	92,650
FTE	-	-	-
Name ATV Park	785,165	435,273	435,273
FTE	2	2	2
Name Equity	614,363	17,550	17,550
FTE	-	-	-
Name Building Reserve	204,445	206,100	268,745
FTE	-	-	-
Name Liquor Control	814	815	827
FTE	-	-	-
Name Water Planning	22,258	17,258	12,258
FTE	-	-	-
Name Forest Service Fund	59,839	59,850	61,000
FTE	-	-	-
Name Court Security	147,164	149,000	151,000
FTE	-	-	-
Name Echo Wind Fees	115,074	50,100	40,100
FTE	-	-	-
Name Shepherds Flat Fees	1,832,412	1,665,954	1,326,000
FTE	-	-	-
Name STO Operating	107,385	184,536	185,652
FTE	-	-	-
Name Community Corrections	645,036	564,483	675,395
FTE	3	3	3
Name PGE Carty	-	1,575,411	1,647,594
FTE	-	-	-
Non-Departmental / Non-Program	8,939,864	5,569,496	6,589,210
FTE	-	-	-
<b>Total Requirements</b>	<b>38,728,643</b>	<b>36,144,984</b>	<b>37,857,309</b>
Total FTE	102	107	115

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

For the upcoming 2018 - 2019 Budget Year it is anticipated that the revenue increase is relatively modest. Budgeted Property Tax increases \$1,529,184 and Gas Tax revenue increases \$664,037, due to the passage of House Bill 2017. The personnel costs continue to increase. The costs have risen as a result of FTE increases over the past few years, increases of contributions to County-provided health insurance benefits, cost-of-living adjustments, and contributions to the Morrow County Retirement Plan. Additional expenditures include the approval of \$400,000 in Grants to Cities; \$475,000 for the North-End Building project; \$500,000 in Courthouse repairs; and \$7,793,828 in the Road Department fund, a decrease of 5% from 2017-2018. The Road Fund is supported by \$4,476,569 in interfund transfers. Finally, the Administration Building loan payment, in the amount of \$394,000, continues in 2018-2019 lowering the principal balance to an estimated \$1,778,001.

**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	-	-
Other Borrowings - Capital Leases	46,931	-
Other Borrowings - Construction Loan	1,778,001	-
Total	1,824,932	-

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