MORROW COUNTY UNIFIED RECREATION DISTRICT

BUDGET COMMITTEE MEETING

FISCAL YEAR 2025-2026

MORROW COUNTY UNIFIED RECREATION DISTRICT

BUDGET COMMITTEE AGENDA

FISCAL YEAR 2025-2026

1. Call meeting to order
2. Elect a chairperson from committee members
3. Hear the budget message
4. Receive the budget document
5. Hear public comment
6. Approve the tax rate and the budget:

I move that the Morrow County Unified Recreation District budget committee approve the budget and taxes, for the 2025-2026 fiscal year at the rate of $.4560 per $ 1,000 of assessed value, for operating purposes.

MORROW COUNTY UNIFIED RECREATION DISTRICT

2025-2026 BUDGET CALENDAR

April 9th	Publish 1st Budget Committee Meeting Notice
April 16th	Publish 2nd Budget Committee Meeting Notice
April 24rd	Budget Committee Meeting – MC Bartholomew Building
May 14th	Publish Notice of Budget Hearing
May 22th	Public Budget Hearing – Boardman City Hall
June 26th	Adopt Budget – Willow Street Innovation Hub
July 15th	File with County Assessor
September 30th	File with County Clerk

Calculation of Beginning Fund Balance for 2025-2026 Budget

Cash Balance @ 3/01/25:		
Bank Balance	$	106,042
Cash w/County Treasurer		1,815,470
Projected Cash Receipts prior to June 30, 2025:		
Interest		25,000
Property Taxes - Prior		3,000
Property Taxes - Current		20,000
Project Cash Expenditures prior to June 30, 2025:		
Connected Professional Acct. - Year Contract		(6,000)
Publishing		(300)
Morrow County Schools		(351,500)
Ione Community Schools		(87,700)
Board Elections		(2,000)
Projected Fund Balance @ 6/30/25	$	1,522,012
Rounded - used for LB-20	$	1,520,000

2025-2026 Estimated Property Taxes to be Received

Estimated County Assessed Value	$	4,007,076,720
x Permanent Rate		0.0004560
Estimated Tax Levied		1,827,227
Less: Measure 5 Limit		(36,000)
Less: Provision for Uncollectible Taxes (5%)		(89,561)
Estimated Property Taxes to be Received	$	1,701,666

FORM LB-20

RESOURCES

General
(Fund)

Morrow County Unified Recreation District
(Name of Municipal Corporation)

	Historical Data				Budget for Next Year _2025-2026_			
	Actual		Adopted Budget This Year 2024-2025	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1. Available cash on hand* (cash basis) or				1
2	1,232,065	1,596,858	1,650,000	2. Net working capital (accrual basis)	1,520,000			2
3	16,150	12,594	15,000	3. Previously levied taxes estimated to be received	15,000			3
4	57,699	69,975	60,000	4. Interest	60,000			4
5				5. **OTHER RESOURCES**				5
6	-	-	50,000	6. Grants/Donations	50,000			6
7	-	-	100	7. State Fish & Wildlife	100			7
8	-	-	100	8. Sale of County Lands	100			8
9	2,332	1,397	-	9. Community Service Fee - Willow Creek Wind	-			9
10	5,153	2,814	-	10. Community Service Fee - Echo Wind	-			10
11	14,544	14,420	13,500	11. Community Service Fee - Shepherd's Flat	13,500			11
12	62,205	65,811	50,500	12. Community Service Fee - PGE Carty Plant	50,500			12
13	48,736	50,539	48,700	13 Community Service Fee - Wheatridge Wind	48,700			13
14	19,060	15,584	14,200	14 Community Service Fee - Orchard Wind	16,500			14
15	-	-	-	15 Community Service Fee - Amazon PDX 178	110,000			15
16	2,182	2,212	-	15 Misc	-			16
17	73,943	77,883	60,000	16 Crez	67,000			17
18	-	280,674	-	17 Amazon Gift				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	1,534,069	2,190,761	1,962,100	29. Total resources, except taxes to be levied	1,951,400	-	-	29
30	-	-	1,713,219	30. Taxes estimated to be received	1,701,666	-	-	30
31	1,624,594	1,700,784		31. Taxes collected in year levied				31
32	3,158,663	3,891,545	3,675,319	32. **TOTAL RESOURCES**	3,653,066	-	-	32

*Includes ending balance from prior year

REQUIREMENTS SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Morrow County Unified Recreation District

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026			
	Actual		Adopted Budget					
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025		Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONAL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 **TOTAL PERSONAL SERVICES**	0	0	0	7
				MATERIALS AND SERVICES				
8	1,117,740	1,197,740	1,317,740	8. Facilities Lease	1,317,740	-	-	8
9	181,710	199,788	280,000	9. Community Activities	300,000	-	-	9
10	74,855	89,897	100,000	10. Administration	100,000	-	-	10
11	187,500	721,665	600,000	11. Grants/Donations	300,000	-	-	11
12	-	-	4,500	12. Legal Fees	4,500	-	-	12
13			-	13		-	-	13
14	1,561,805	2,209,090	2,302,240	14 **TOTAL MATERIALS AND SERVICES**	2,022,240	-	-	14
				CAPITAL OUTLAY				
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	-	-	-	21 **TOTAL CAPITAL OUTLAY**	-	-	-	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	-	-	-	25 **TOTAL TRANSFERS**	-	-	-	25
	-	-	1,273,079	**26 OPERATING CONTINGENCY**	1,530,826	-	-	
26	1,596,858	1,682,455	-	27 Ending balance (prior years)	-	-	-	26
27	-	-	100,000	**28 UNAPPROPRIATED ENDING FUND BALANCE**	100,000	-	-	27
28	3,158,663	3,891,545	3,675,319	29 **TOTAL REQUIREMENTS**	3,653,066	-	-	28