

# MORROW COUNTY UNIFIED RECREATION DISTRICT

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## BUDGET COMMITTEE MEETING

FISCAL YEAR 2024-2025

**MORROW COUNTY UNIFIED RECREATION DISTRICT**

**BUDGET COMMITTEE AGENDA**

**FISCAL YEAR 2024-2025**

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 2024-2025 fiscal year at the rate of \$.4560 per \$ 1,000 of assessed value, for operating purposes.

**MORROW COUNTY UNIFIED RECREATION DISTRICT**  
**2024-2025 BUDGET CALENDAR**

April 10 <sup>th</sup>	Publish 1 <sup>st</sup> Budget Committee Meeting Notice
April 17 <sup>th</sup>	Publish 2 <sup>nd</sup> Budget Committee Meeting Notice
April 25 <sup>rd</sup>	Budget Committee Meeting – MC Bartholomew Building
May 15 <sup>th</sup>	Publish Notice of Budget Hearing
May 23 <sup>th</sup>	Public Budget Hearing – Boardman City Hall
June 27 <sup>th</sup>	Adopt Budget – MC Bartholomew Building
July 15 <sup>th</sup>	File with County Assessor
September 30 <sup>th</sup>	File with County Clerk

## Calculation of Beginning Fund Balance for 2024-2025 Budget

Cash Balance @ 3/01/24:	
Bank Balance	\$ 107,868
Cash w/County Treasurer	1,911,246
Projected Cash Receipts prior to June 30, 2024:	
Interest	25,000
Property Taxes - Prior	1,500
Property Taxes - Current	10,000
Project Cash Expenditures prior to June 30, 2024:	
Connected Professional Acct. - Year Contract	(5,000)
Publishing	(300)
Morrow County Schools	(319,540)
Ione Community Schools	(79,700)
Board Elections	-
Projected Fund Balance @ 6/30/24	<u>\$ 1,651,074</u>
Rounded - used for LB-20	<u>\$ 1,650,000</u>

## 2024-2025 Estimated Property Taxes to be Received

Estimated County Assessed Value	\$ 4,033,747,550
x Permanent Rate	<u>0.0004560</u>
Estimated Tax Levied	1,839,389
Less: Measure 5 Limit	(36,000)
Less: Provision for Uncollectible Taxes ( 5% )	<u>(90,169)</u>
Estimated Property Taxes to be Received	<u><u>\$ 1,713,219</u></u>

**FORM  
LB-20**

**RESOURCES  
General  
(Fund)**

**Morrow County Unified Recreation District**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2024-2025</u>			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1. Available cash on hand* (cash basis) or				1
2	697,475	1,232,065	1,673,000	2. Net working capital (accrual basis)	1,650,000			2
3	19,875	16,150	15,000	3. Previously levied taxes estimated to be received	15,000			3
4	7,310	57,699	2,500	4. Interest	60,000			4
5				5. <b>OTHER RESOURCES</b>				5
6	-	-	50,000	6. Grants/Donations	50,000			6
7	-	-	100	7. State Fish & Wildlife	100			7
8	641	-	100	8. Sale of County Lands	100			8
9	3,325	2,332	2,400	9. Community Service Fee - Willow Creek Wind	-			9
10	6,722	5,153	3,700	10. Community Service Fee - Echo Wind	-			10
11	14,928	14,544	14,000	11. Community Service Fee - Shepherd's Flat	13,500			11
12	65,184	62,205	50,600	12. Community Service Fee - PGE Carty Plant	50,500			12
13	48,685	48,736	48,700	13. Community Service Fee - Wheatridge Wind	48,700			13
14	21,058	19,060	19,000	14. Community Service Fee - Orchard Wind	14,200			14
15	7,232	2,182		15 Misc				15
16	57,879	73,943	60,000	16 Crez	60,000			16
17	333,320	-		17 Amazon Gift				17
18				18				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	1,283,634	1,534,069	1,939,100	29. Total resources, except taxes to be levied	1,962,100	-	-	29
30	-	-	1,702,139	30. Taxes estimated to be received	1,713,219	-	-	30
31	1,241,949	1,624,594		31. Taxes collected in year levied				31
32	2,525,583	3,158,663	3,641,239	32. <b>TOTAL RESOURCES</b>	3,675,319	-	-	32

\*Includes ending balance from prior year

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

General Fund  
Morrow County Unified Recreation District

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				PERSONAL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	<b>7 TOTAL PERSONAL SERVICES</b>	0	0	0	7
				MATERIALS AND SERVICES				
8	1,035,500	1,117,740	1,197,740	8. Facilities Lease	1,197,740			8
9	116,945	181,710	260,000	9. Community Activities	260,000			9
10	41,073	74,855	100,000	10. Administration	100,000			10
11	100,000	187,500	700,000	11. Grants/Donations	500,000			11
12	-	-	4,500	12. Legal Fees	4,500			12
13			-	13				13
14	1,293,518	1,561,805	2,262,240	<b>14 TOTAL MATERIALS AND SERVICES</b>	2,062,240	-	-	14
				CAPITAL OUTLAY				
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	-	-	-	<b>21 TOTAL CAPITAL OUTLAY</b>	-	-	-	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	-	-	-	<b>25 TOTAL TRANSFERS</b>	-	-	-	25
	-	-	1,278,999	<b>26 OPERATING CONTINGENCY</b>	1,513,079			
26	1,232,065	1,596,858	-	27 Ending balance (prior years)				26
27	-	-	100,000	<b>28 UNAPPROPRIATED ENDING FUND BALANCE</b>	100,000			27
28	2,525,583	3,158,663	3,641,239	<b>29 TOTAL REQUIREMENTS</b>	3,675,319	-	-	28