

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Baker County Board of Commission will be held on June 23, 2026 at 1:00 pm at Baker County Courthouse 1995 Third Street, Baker City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Baker County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Board of Commissioners Office, between the hours of 8 a.m. and 4 p.m. 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 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	26,017,692	22,833,951	17,807,502
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	513,512	5,555,294	5,277,890
Federal, State and all Other Grants, Gifts, Allocations and Donations	8,935,499	13,486,727	12,019,944
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	2,100,226	2,488,561	3,658,579
All Other Resources Except Current Year Property Taxes	10,096,891	2,745,601	960,723
Current Year Property Taxes Estimated to be Received	7,243,484	7,000,000	7,300,000
Total Resources	54,907,304	54,110,134	47,024,638

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	13,330,118	16,441,250	16,532,572
Materials and Services	10,823,187	16,998,818	15,556,684
Capital Outlay	3,953,555	13,978,570	7,848,160
Debt Service	0	0	
Interfund Transfers	2,100,226	2,488,561	2,271,579
Contingencies	0	1,597,204	3,325,659
Special Payments	1,154,263	648,027	560,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	1,957,704	929,984
Total Requirements	31,361,349	54,110,134	47,024,638

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
GENERAL FUND -COUNTY COMMISSIONERS	518,843	490,692	516,603
FTE	4.00	3.00	3.00
GENERAL FUND-JUSTICE COURT	310,847	391,259	405,246
FTE	2.50	2.50	2.50
GENERAL FUND-JUVENILE	607,849	653,839	685,031
FTE	4.00	4.00	4.00
GENERAL FUND-DISTRICT ATTORNEY	968,852	1,087,485	1,034,851
FTE	8.00	8.00	7.00
GENERAL FUND -MEDICAL EXAMINER	8,526	18,940	20,400
FTE	0.00	0.00	0.00
GENERAL FUND-ADMINISTRATIVE SERVICES	319,483	532,046	543,867
FTE	2.50	3.50	3.50
GENERAL FUND-ASSESSOR	728,141	837,828	894,092
FTE	6.50	6.50	6.50
GENERAL FUND-COUNTY CLERK	379,533	437,513	445,728
FTE	3.00	3.00	3.00
GENERAL FUND-TREASURER/TAX COLLECTOR	320,232	359,870	380,915
FTE	3.00	3.00	3.00
GENERAL FUND-FACILITIES	496,973	639,015	710,384
FTE	3.50	3.50	3.50

GENERAL FUND-PLANNING	468,659	690,961	600,269
FTE	5.50	6.00	5.00
GENERAL FUND -SURVEYOR	10,995	11,000	11,000
FTE	0.00	0.00	0.00
GENERAL FUND-TECHNOLOGY	755,693	831,970	867,150
FTE	3.25	3.25	3.25
GENERAL FUND-SHERIFF	2,180,189	2,386,859	2,436,614
FTE	14.00	14.00	14.00
GENERAL FUND-COUNTY JAIL	1,543,090	1,998,038	2,022,290
FTE	14.00	14.00	15.00
GENERAL FUND-PAROLE AND PROBATION	888,809	1,024,420	974,119
FTE	5.00	5.00	5.00
GENERAL FUND-EMERGENCY MANAGEMENT	1,166,486	4,925,358	3,236,794
FTE	1.50	1.50	1.50
GENERAL FUND-VETERANS SERVICES	124,098	125,658	126,695
FTE	1.00	1.00	1.00
GENERAL FUND-WATERMASTER	217,452	251,212	236,357
FTE	2.00	2.00	2.00
GENERAL FUND-ECONOMIC DEVELOPMENT	61,358	65,144	82,932
FTE	0.50	0.50	0.50
Not Allocated to Organizational Unit or Program	2,729,355.00	5,199,151.00	5,179,162.00
FTE	0.00	0.00	0.00
Total Requirements	14,805,463	22,958,258	21,410,499
Total FTE	83.75	84.25	83.25
CORNERSTONE	0	259,500	276,500
FTE	0	0	0
Total Requirements	0	259,500	276,500
Total FTE	0	0	0
LAW LIBRARY	5,971	57,000	69,700
FTE	0	0	0
Total Requirements	5,971	57,000	69,700
Total FTE	0	0	0
ACCUMULATED LEAVE	154,074	482,500	527,500
FTE	0	0	0
Total Requirements	154,074	482,500	527,500
Total FTE	0	0	0
COURT SECURITY	66,697	205,530	106,935
FTE	1	0	0
Total Requirements	66,697	205,530	106,935
Total FTE	1	0	0
COUNTY CLERK RECORDS	108	84,400	87,500
FTE	0	0	0
Total Requirements	108	84,400	87,500
Total FTE	0	0	0
MEDIATION FUND	17,312	62,206	45,753
FTE	0	0	0
Total Requirements	17,312	62,206	45,753
Total FTE	0	0	0
ECONOMIC DEVELOPMENT	349,694	489,570	577,928
FTE	0.00	0.00	0.00
Total Requirements	349,694	489,570	577,928
Total FTE	0.00	0.00	0.00
CONS DISP EQUIP REPLACE	5,982	345,000	297,500
FTE	0	0	0
Total Requirements	5,982	345,000	297,500
Total FTE	0	0	0
CONSOLIDATED DISPATCH	1,051,777	1,724,237	1,468,237
FTE	9.65	10.75	10.75
Total Requirements	1,051,777	1,724,237	1,468,237
Total FTE	9.65	10.75	10.75
LAW ENFORCEMENT	0	0	0
FTE	0	0	0
Total Requirements	0	0	0
Total FTE	0	0	0
DRUG TASK FORCE	11,340	54,188	34,500
FTE	0	0	0
Total Requirements	11,340	54,188	34,500
Total FTE	0	0	0
DRUG COURT FUND	45,487	100,760	89,704
FTE	0	0	0
Total Requirements	45,487	100,760	89,704
Total FTE	0	0	0
COUNTY FIRE AUTHORITY	143,575	364,251	55,850
FTE	1	1	0
Total Requirements	143,575	364,251	55,850
Total FTE	1	1	0
TLTC FUND	969,881	263,000	175,000
FTE	0	0	0
Total Requirements	969,881	263,000	175,000
Total FTE	0	0	0
BAKER CO TRT MARKETING	1,479,366	1,452,704	772,500
FTE	0	0	0
Total Requirements	1,479,366	1,452,704	772,500
Total FTE	0	0	0
TITLE III	34,490	64,580	177,373
FTE	0	0	0
Total Requirements	34,490	64,580	177,373

Total FTE	0	0	0
ROAD FUND	4,789,278	6,718,574	4,808,188
FTE	17.00	17.00	17.00
Total Requirements	4,789,278	6,718,574	4,808,188
Total FTE	17.00	17.00	17.00
TRANSPORTATION FUND	251,585	492,638	972,594
FTE	0.00	0.00	0.00
Total Requirements	251,585	492,638	972,594
Total FTE	0	0	0
FIOOTPATH/BICYCLE FUND	0	376,500	410,980
FTE	0	0	0
Total Requirements	0	376,500	410,980
Total FTE	0	0	0
COUNTY PROJECTS	58,902	892,119	656,843
FTE	1	1	1
Total Requirements	58,902	892,119	656,843
Total FTE	1	1	1
ACCUMULATED LEAVE ROAD	37,023	269,078	276,078
FTE	0	0	0
Total Requirements	37,023	269,078	276,078
Total FTE	0	0	0
VIDEO LOTTERY FUND	249,102	200,500	210,000
FTE	0	0	0
Total Requirements	249,102	200,500	210,000
Total FTE	0	0	0
LOCAL COMMUNITY	37,480	90,316	36,401
FTE	0.00	0.00	0.00
Total Requirements	37,480	90,316	36,401
Total FTE	0.000	0.000	0.000
SCHOOL BASED HEALTH CLINIC	180,250	190,250	199,600
FTE	0.70	0.70	0.90
Total Requirements	180,250	190,250	199,600
Total FTE	0.70	0.70	0.90
COUNTY HEALTH-PERINATAL	1,434	1,705	4,254
FTE	0.011	0.010	0.020
COUNTY HEALTH-WIC	109,320	98,218	98,777
FTE	1.00	1.0339	0.7440
COUNTY HEALTH-CAHS GENERAL	3,830	2,727	2,727
FTE	0.030	0.025	0.020
COUNTY HEALTH-FAMILY PLANNING	106,598	104,932	167,195
FTE	0.620	0.547	0.541
COUNTY HEALTH-SSPH	25,151	31,115	25,589
FTE	0.19	0.22	0.14
HIV	0.00	0.00	35,120
FTE	0.00	0.00	0.11
COUNTY HEALTH-BABIES 1ST	65,183	40,000	32,398
FTE	0.45	0.50	0.22
COUNTY HEALTH-IMMUNIZATION	299,381	339,406	275,505
FTE	1.41	1.63	1.29
COUNTY HEALTH-CACCOON	1,513	8,638	2,215
FTE	0.080	0.010	0.013
COUNTY HEALTH-TUBERCULOSES	0	2,000	2,000
FTE	0.000	0.000	0.000
COUNTY HEALTH-TOBACCO PREVENTION	21,347	79,475	75,452
FTE	0.530	0.140	0.140
COUNTY HEALTH-BIOTERRORISM PREPARED	117,949	67,903	67,596
FTE	2.40	0.7470	0.5000
COUNTY HEALTH-CAHS FLEX FUNDS	9,466	24,046	14,626
FTE	0.200	0.220	0.000
COUNTY HEALTH-VITAL RECORDS	8,914	19,000	19,000
FTE	0.150	0.140	0.190
COUNTY HEALTH-OREGON MOTHERS CARE	1,627	2,890	0
FTE	0.035	0.018	0.000
PE51 LPHA LEADERSHIP	332,653	301,850	374,471
FTE	0.300	1.825	2.537
ENVIRONMENTAL	0.000	74,800	87,082
FTE	0.000	0.500	1.440
Not Allocated to Organizational Unit or Program	311,118	298,112	491,066
FTE	2.230	1.540	1.522
Total Requirements	1,415,484	1,496,817	1,775,073
Total FTE	10	9	9.3
COMMISSION ON CHILDREN AND FAMILIES	31,333	69,000	16,897
FTE	0	0	0
Total Requirements	31,333	69,000	16,897
Total FTE	0	0	0
MENTAL HEALTH	2,192,992	4,028,000	4,428,000
FTE	0	0	0
Total Requirements	2,192,992	4,028,000	4,428,000
Total FTE	0	0	0
FAIR BOARD	243,307	366,304	300,692
FTE	0.50	0.62	0.75
Total Requirements	243,307	366,304	300,692
Total FTE	0.50	0.62	0.75
MUSEUM-OTRM	308,106	131,750	142,700
FTE	0.00	0.00	0.00
MUSEUM-ADLER HOUSE	4,742	25,000	4,200
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	122,831	228,750	186,600

FTE	1.50	1.50	1.50
Total Requirements	435,679	385,500	333,500
Total FTE	1.50	1.50	1.50
MUSEUM ENDOWMENT	0	63,300	64,500
FTE	0	0	0
Total Requirements	0	63,300	64,500
Total FTE	0	0	0
TAYLOR GRAZING	7,135	7,600	12,866
FTE	0	0	0
Total Requirements	7,135	7,600	12,866
Total FTE	0	0	0
WEED CONTROL	370,868	508,406	528,487
FTE	2.00	2.00	2.00
Total Requirements	370,868	508,406	528,487
Total FTE	2	2	2
PARKS	202,933	302,197	260,872
FTE	2.25	2.00	1.50
Total Requirements	202,933	302,197	260,872
Total FTE	2.25	2	1.5
COUNTY SCHOOLS	184,382	385,000	385,000
FTE	0	0	0
Total Requirements	184,382	385,000	385,000
Total FTE	0	0	0
AIRPORT FUND	0	27	0
FTE	0	0	0
Total Requirements	0	27	0
TECHNOLOGY	270,675	458,499	384,067
FTE	0	0	0
Total Requirements	270,675	458,499	384,067
Total FTE	0	0	0
FACILITIES	39,020	432,000	479,513
FTE	0	0	0
Total Requirements	39,020	432,000	479,513
Total FTE	0	0	0
CAPITAL BUILDING	87,569	4,993,500	3,229,000
FTE	0	0	0
Total Requirements	87,569	4,993,500	3,229,000
Total FTE	0	0	0
INSURANCE FUND	21,281	760,278	700,000
FTE	0	0	0
Total Requirements	21,281	760,278	700,000
Total FTE	0	0	0
EQUIPMENT REPLACEMENT FUND	28,500	139,654	165,100
FTE	0	0	0
Total Requirements	28,500	139,654	165,100
Total FTE	0	0	0
ECON DEV INCENTIVE FUND	272,355	203,662	91,908
FTE	0	0	0
Total Requirements	272,355	203,662	91,908
Total FTE	0	0	0
FAIR BOARD IMPROVEMENT	812,999	1,312,731	125,500
FTE	0	0	0
Total Requirements	812,999	1,312,731	125,500
Total FTE	0	0	0
GRANT TOTAL REQUIREMENTS	31,361,349	54,110,134	47,024,638
GRAND TOTAL FTE	130	130	128

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025- 2026	Rate or Amount Approved Next Year 2026 - 2027
Permanent Rate Levy (rate limit 3.7286 per \$1,000)	3.7286	3.7286	3.7286
Local Option Levy	0	0	0
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1, 2027
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0