

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Hermiston Cemetery District will be held on June 9, 2026 at 2:00 PM at Burns Mortuary, 685 W Hermiston Ave, Hermiston, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026, as approved by the Hermiston Cemetery District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Burns Mortuary, 685 W Hermiston Ave, Hermiston, Oregon, between the hours of 9 AM and 5 PM. 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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<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year: 2024-25	Adopted Budget This Year: 2025-26	Approved Budget Next Year: 2026-27
Beginning Fund Balance/Net Working Capital	165,275	205,868	121,500
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	60,260	50,000	53,000
Federal, State and all Other Grants, Gifts, Allocations and Donations			
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	21,864	23,432	19,932
Current Year Property Taxes Estimated to be Received	255,222	264,200	270,526
<b>Total Resources</b>	<b>502,621</b>	<b>543,500</b>	<b>464,958</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	199,606	210,000	202,000
Materials and Services	57,222	86,850	89,550
Capital Outlay			
Debt Service			
Interfund Transfers	125,000	150,000	125,000
Contingencies	2,822	40,000	40,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	117,971	56,650	8,408
<b>Total Requirements</b>	<b>502,621</b>	<b>543,500</b>	<b>464,958</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM</b>			
Name of Organizational Unit or Program FTE for that unit or program			
Cemetery Operations	502,621	543,500	464,958
FTE	3.00	3.50	3.50
<b>Total Requirements</b>	<b>502,621</b>	<b>543,500</b>	<b>464,958</b>
<b>Total FTE</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>

<b>PROPERTY TAX LEVIES</b>			
	Rate or Imposed Last Year: 2024-25	Rate or Imposed This Year: 2025-26	Rate Approved Next Year: 2026-27
Permanent Rate Levy (rate limit 0.0923 per \$1,000)	0.0923	0.0923	0.0923
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0