

### NOTICE OF SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for Morrow County, Oregon for the fiscal year July 1, 2024 to June 30, 2025, will be held at the **Morrow County Government Center, Don Adams Conference Room, 215 NE Main Ave., Irrigon, OR**. The hearing will take place on **June 18, 2025 at 9:00 AM**. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after June 11, 2025 at the Morrow County Finance Department located at: 110 N Court St. Heppner, OR., between the hours of 8:00 AM and 5:00 PM.

Website: [www.morrowcountyor.gov](http://www.morrowcountyor.gov)

#### FUND: GENERAL FUND (101)

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$ 990,036	\$ 1,000	\$ 991,036
FEDERAL, STATE, & LOCAL	\$ 4,323,757	\$ 425,975	\$ 4,749,732
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
ASSESSOR/TAX COLLECTOR	\$ 1,258,224	\$ 3,000	\$ 1,261,224
BOARD OF COMMISSIONERS	\$ 1,398,231	\$ 12,000	\$ 1,410,231
COUNTY CLERK	\$ 571,981	\$ 1,000	\$ 572,981
EMERGENCY MANAGEMENT	\$ 271,683	\$ 2,850	\$ 274,533
EMERGENCY MEDICAL SERVICES	\$ 567,606	\$ 153,000	\$ 720,606
HEALTH DEPARTMENT	\$ 3,592,214	\$ 185,000	\$ 3,777,214
JUVENILE DEPARTMENT	\$ 493,062	\$ 2,500	\$ 495,562
MUSEUM	\$ 17,165	\$ 11,000	\$ 28,165
NORTH TRANSFER STATION	\$ 268,016	\$ 20,000	\$ 288,016
PLANNING DEPARTMENT	\$ 761,899	\$ 7,500	\$ 769,399
PUBLIC WORKS ADMIN	\$ 388,010	\$ 137,100	\$ 525,110
SOLID WASTE TRNS STATION	\$ 211,842	\$ 1,600	\$ 213,442
TREASURER	\$ 197,600	\$ 1,000	\$ 198,600
WEED DEPT.	\$ 390,310	\$ 3,100	\$ 393,410
<b>NON-DEPARTMENTAL</b>			
MATERIALS & SERVICES	\$ 567,293	\$ 21,750	\$ 589,043
OPERATING CONTINGENCY	\$ 1,815,705	\$ (135,425)	\$ 1,680,280
<b>TOTAL FUND RESOURCES</b>	\$ 40,019,915	\$ 426,975	\$ 40,446,890
<b>TOTAL FUND REQUIREMENTS</b>	\$ 40,019,915	\$ 426,975	\$ 40,446,890
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 35,656,453	\$ 426,975	\$ 36,083,428

#### EXPLANATION

Assessor/Tax Collector: Pass through payments to the State of Oregon are greater than the amount estimated during budget preparation; funded by transfer from contingency

Board of Commissioners: Personnel service expenditures are greater than the amount forecasted during budget preparation; funded by transfer from contingency

County Clerk: Pass through payments to the State of Oregon are greater than the amount estimated during budget preparation; funded through increased fee revenue

Emergency Management: Special payments (grant) approved by Board of Commissioners subsequent to budget adoption; funded by transfer from operating contingency

Emergency Medical Services: Support payments to ambulance service providers greater than estimated during budget preparation; funded by unanticipated revenues received from CREZ distributions

Health Department: Expenditures and revenue of Federal grant funds in excess of what was estimated during budget preparation; funded through increased Federal grant revenue



Juvenile Department: Personnel service expenditures are greater than the amount forecasted during budget preparation; funded by transfer from contingency

Museum: Contract service expenditures are greater than the amount estimated during budget preparation; funded by transfer from contingency

North Transfer Station: Landfill fees are greater than the amount estimated during budget preparation; funded by transfer from contingency

Planning Department: Personnel service expenditures are greater than the amount budgeted due to hiring of an intern not budgeted for; funded by transfer from contingency

Public Works Administration: Personnel service expenditures are greater than the amount budgeted due to a restructuring of the Public Works office personnel; funded by transfer from contingency

Solid Waste Transfer Station: landfill fees are greater than the amount estimated during budget preparation; funded by transfer from contingency

Treasurer: Personnel service expenditures are greater than the amount forecasted during budget preparation; funded by transfer from contingency

Weed Department: Liability and vehicle insurance expenditures are greater than the amount estimated during budget preparation; funded by transfer from contingency

Materials & Services (Non-Departmental): Insurance and copier lease expenditures are greater than the amount estimated during budget preparation; funded by transfer from contingency

**FUND: HERITAGE TRAIL PROJECT RESERVE (200)**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
OTHER REVENUE SOURCES	\$ -	\$ 40,000	\$ 40,000
FEDERAL, STATE, & LOCAL	\$ 2,500	\$ 40,000	\$ 42,500
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
MATERIALS & SERVICES	\$ 25,000	\$ 80,000	\$ 105,000
<b>TOTAL FUND RESOURCES</b>	\$ 1,337,500	\$ 80,000	\$ 1,417,500
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,337,500	\$ 80,000	\$ 1,417,500
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 25,000	\$ 80,000	\$ 105,000

**EXPLANATION**

Grant received from Oregon Parks and Recreation Department to partially fund Columbia River Heritage Trail Master plan; funded through



FUND: FAIR (214)				
	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET	
REVENUE & RESOURCES				
BEGINNING BALANCE	\$ 20,000	\$ 181,607	\$	201,607
EXPENDITURES & REQUIREMENTS:				
PERSONNEL SERVICES	\$ 30,150	\$ 6,282	\$	36,432
MATERIALS & SERVICES	\$ 189,632	\$ 28,782	\$	218,414
CAPITAL OUTLAY	\$ -	\$ 1,500	\$	1,500
SPECIAL PAYMENTS	\$ -	\$ 500	\$	500
TOTAL FUND RESOURCES	\$ 278,034	\$ 181,607	\$	459,641
TOTAL FUND REQUIREMENTS	\$ 278,034	\$ 181,607	\$	459,641
TOTAL FUND APPROPRIATIONS	\$ 238,034	\$ 36,564	\$	274,598
EXPLANATION				
Personnel expenditures and operating expenditures are projected to be greater that estimated during budget preparation.				
Capital outlay in current year was related to a carryover project from FY2024.				
Beginning balance significantly higher than estimated due to incomplete projects in FY2024 and additional grant funding received at the end of year.				

FUND: VICTIM/WITNESS ADVOCATE FUND (220)				
	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET	
EXPENDITURES & REQUIREMENTS:				
PERSONNEL SERVICES	\$ 131,175	\$ (1,000)	\$	130,175
OPERATING CONTINGENCY	\$ (13,251)	\$ 1,000	\$	(12,251)
TOTAL FUND RESOURCES	\$ 180,207	\$ -	\$	180,207
TOTAL FUND REQUIREMENTS	\$ 180,207	\$ -	\$	180,207
TOTAL FUND APPROPRIATIONS	\$ 158,607	\$ -	\$	158,607
EXPLANATION				
Personnel expenditures and operating expenditures are projected to be greater that estimated during budget preparation.				

FUND: JUSTICE COURT BAILS/FINES FUND (231)				
	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET	
REVENUE & RESOURCES				
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$ 300,000	\$ 100,000	\$	400,000
EXPENDITURES & REQUIREMENTS:				
SPECIAL PAYMENTS	\$ 320,000	\$ 100,000	\$	420,000
TOTAL FUND RESOURCES	\$ 320,000	\$ 100,000	\$	420,000
TOTAL FUND REQUIREMENTS	\$ 320,000	\$ 100,000	\$	420,000
TOTAL FUND APPROPRIATIONS	\$ 320,000	\$ 100,000	\$	420,000
EXPLANATION				
Personnel expenditures and operating expenditures are projected to be greater that estimated during budget preparation.				



**FUND: FAIR CAPITAL IMPROVEMENT RESERVE (236)**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
BEGINNING BALANCE	\$ 1,125,000	\$ 65,750.00	\$ 1,190,750
FEDERAL, STATE & LOCAL	\$ 221,445	\$ 53,410	\$ 274,855
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
CAPITAL OUTLAY	\$ 1,366,445	\$ 10,555	\$ 1,377,000
<b>TOTAL FUND RESOURCES</b>	\$ 1,398,795	\$ 119,160	\$ 1,517,955
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,398,795	\$ 119,160	\$ 1,517,955
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 1,366,445	\$ 10,555	\$ 1,377,000

**EXPLANATION**

Increase in capital outlay due to necessity of rebuilding rodeo arena wall; funded through higher than estimated beginning balance and unanticipated grant revenues.

**FUND: PARK FUND (238)**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FEDERAL, STATE & LOCAL	\$ 643,733	\$ 83,250	\$ 726,983
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
CAPITAL OUTLAY	\$ 89,650	\$ 115,000	\$ 204,650
<b>TOTAL FUND RESOURCES</b>	\$ 1,435,128	\$ 83,250	\$ 1,518,378
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,435,128	\$ 83,250	\$ 1,518,378
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 1,242,128	\$ 83,250	\$ 1,325,378

**EXPLANATION**

Grant was awarded for the purchase of a skid steer; total project amount was \$104,075 with grant reimbursement of \$83,166.31. County matching portion funded through reprioritization of planned capital expenditures.

Unplanned purchase of kitchen equipment (+\$5,495)

Balance of capital increase reflects unanticipated cost in excess of budget for purchase of UTV (+\$6,319)

**FUND: DEBT SERVICE FUND (246)**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
OTHER REVENUE SOURCES	\$ -	\$ 83,000	\$ 83,000
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
DEBT SERVICE	\$ 583,608	\$ 5,000	\$ 588,608
RESERVE FOR FUTURE EXPENDITURES	\$ 2,572,859	\$ 78,000	\$ 2,650,859
<b>TOTAL FUND RESOURCES</b>	\$ 3,156,467	\$ 83,000	\$ 3,239,467
<b>TOTAL FUND REQUIREMENTS</b>	\$ 3,156,467	\$ 83,000	\$ 3,239,467
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 583,608	\$ 5,000	\$ 588,608

**EXPLANATION**

Debt service interest higher than estimated during budget preparation.

Interest revenue on fund balance higher than estimated during budget preparation; a portion of this was used to offset the unanticipated debt service interest expenditure.



**FUND: COMMUNITY CORRECTIONS (510)**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
PERSONNEL EXPENSES	\$ 630,745	\$ 2,500	\$ 633,245
OPERATING CONTINGENCY	\$ 63,284	\$ (2,500)	\$ 60,784
<b>TOTAL FUND RESOURCES</b>	\$ 1,096,129	\$ -	\$ 1,096,129
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,096,129	\$ -	\$ 1,096,129
<b>TOTAL FUND APPROPRIATIONS</b>	\$ 950,629	\$ -	\$ 950,629

**EXPLANATION**

Personnel expenditures and operating expenditures are projected to be greater than estimated during budget preparation.