

Notice of Supplemental Budget Hearing

A public hearing on a proposed supplemental budget for Morrow County, for the current fiscal year, will be held at the Morrow County Government Center, Don Adams Conference Room 215 at 215 NE Main Ave., Irrigon Oregon. The hearing will take place on June 18, 2024 at 9:00 A.M. A copy of the supplemental budget document may be inspected or obtained on or after June 12th, at the Morrow County Bartholomew Building located at 110 N Court St. Heppner, OR, between the hours of 8:00 a.m. and 5:00 p.m. A summary of the supplemental budget is below.

Category	Department/Classification	(101) GENERAL FUND			
		FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Revenue					
	BEGINNING FUND BALANCE	\$ 12,500,000	\$ -	\$ -	\$ 12,500,000
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	1,336,109	-	-	1,336,109
	FEDERAL, STATE, & LOCAL	2,791,392	-	12,500	2,803,892
	INTERFUND TRANSFERS	213,225	-	90,000	303,225
	OTHER REVENUE SOURCES	415,964	-	-	415,964
	TAXES	16,619,000	-	-	16,619,000
		\$ 33,875,690	\$ -	\$ 102,500	\$ 33,978,190
Requirements					
	(101) BOARD OF COMMISSIONERS	\$ 907,396	\$ 272,227	\$ 2,000	\$ 1,181,623
	(102) FINANCE & ACCOUNTING	677,778	62,782	1,200	741,760
	(103) ASSESSOR/TAX COLLECTOR	1,077,550	-	2,550	1,080,100
	(104) TREASURER	156,773	-	300	157,073
	(105) COUNTY CLERK	476,595	1,661	1,250	479,506
	(106) VETERANS	142,544	-	19,475	162,019
	(107) BD OF PROPERTY TAX APPEAL	3,508	18	-	3,526
	(109) JUSTICE COURT	426,181	-	1,000	427,181
	(111) DISTRICT ATTORNEY	464,013	-	1,000	465,013
	(112) JUVENILE DEPARTMENT	478,490	5,358	1,000	484,848
	(113) SHERIFF DEPARTMENT	5,848,872	290,555	24,700	6,164,127
	(114) HEALTH DEPARTMENT	3,264,458	-	5,800	3,270,258
	(115) PLANNING DEPARTMENT	757,192	1,668	2,000	760,860
	(116) COMMUNITY DEVELOPMENT	418,963	-	-	418,963
	(117) EMERGENCY MANAGEMENT	624,655	-	400	625,055
	(118) SURVEYOR'S DEPARTMENT	177,825	(125,985)	350	52,190
	(119) MUSEUM	-	-	11,515	11,515
	(120) PUBLIC WORKS ADMIN	170,053	-	8,700	178,753
	(121) PUBLIC WORKS-GEN MAINT	911,701	(80,101)	200	831,800
	(122) NORTH TRANSFER STATION	81,779	-	82,210	163,989
	(123) SOLID WASTE TRNS STATION	63,911	-	42,310	106,221
	(124) TRANSFER TO OTHER FUNDS	-	-	-	-
	(125) INFORMATION TECHNOLOGY	399,600	-	500	400,100
	(128) WEED DEPT.	178,177	996	13,400	192,573
	(131) HUMAN RESOURCES	543,669	-	1,250	544,919
	NON-DEPARTMENTAL				
	CAPITAL OUTLAY	365,000	-	-	365,000
	DEBT SERVICE	1,200	-	-	1,200
	INTERFUND TRANSFERS	1,404,342	19,660	-	1,424,002
	MATERIALS & SERVICES	511,550	-	(67,610)	443,940
	OPERATING CONTINGENCY	8,522,248	(448,839)	(143,000)	7,930,409
	PERSONNEL SERVICES	-	-	-	-
	SPECIAL PAYMENTS	140,667	-	-	140,667
	UNAPPROPRIATED ENDING FUND BALANCE	4,679,000	-	90,000	4,769,000
		\$ 33,875,690	\$ -	\$ 102,500	\$ 33,978,190
	Resources Les Requirements	\$ -	\$ -	\$ -	\$ -

1. Property and liability insurance budgeted in General Fund Non-Departmental was allocated to the appropriate General Fund departments for improved costing and transparency. This is a transfer of existing appropriations and budget amounts
2. During FY2024 landfill related fees were increased by 37% by the service provider; this change was approved by the Board of Commissions and could not have been foreseen at the time of budget preparation for FY2024.
3. The costs of the 'Household Hazardous Waste' cleanup program offered through the County Transfer Stations was significantly higher than forecasted when planning and budgeting the event. This change could not be foreseen.
4. Changes in employee benefit elections throughout the year are not able to be foreseen and created a significant budget variance.
5. An IGA was executed with the Army Corp of Engineers for the for the County Weed Department to provide targeted grazing for weed control and abatement. The increase in expenditures is offset by an increase in resources.

		(201) ROAD EQUIPMENT RESERVE			
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Revenue					
	BEGINNING FUND BALANCE	\$ 585,849	\$ -		\$ 585,849
	INTERFUND TRANSFERS	1,663,914	-		1,663,914
	OTHER REVENUE SOURCES	8,500	-		8,500
		<u>\$ 2,258,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,258,263</u>
Requirements					
	CAPITAL OUTLAY	\$ 2,258,263	\$ -	\$ (6,500)	\$ 2,251,763
	DEBT SERVICE			6,500	6,500
		<u>\$ 2,258,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,258,263</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Reclassification of rental equipment as a capital lease requiring interest to be recorded differently.

		(202) ROAD FUND			
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Revenue					
	BEGINNING FUND BALANCE	\$ 2,900,000	\$ -		\$ 2,900,000
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	27,200	-		27,200
	FEDERAL, STATE, & LOCAL	2,303,078	-		2,303,078
	INTERFUND TRANSFERS	4,283,278	-	19,000	4,302,278
	OTHER REVENUE SOURCES	166,901	-		166,901
		<u>\$ 9,680,457</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 9,699,457</u>
Requirements					
	CAPITAL OUTLAY	\$ 2,492,985	\$ -	\$ -	\$ 2,492,985
	INTERFUND TRANSFERS	-	-	-	-
	MATERIALS & SERVICES	2,493,000	-	75,750	2,568,750
	OPERATING CONTINGENCY	1,388,975	(91,766)	(56,750)	1,240,459
	PERSONNEL SERVICES	2,301,682	91,766		2,393,448
	RESERVE FOR FUTURE EXPENDITURES	500,000	-		500,000
	UNAPPROPRIATED ENDING FUND BALANCE	503,815	-		503,815
		<u>\$ 9,680,457</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 9,699,457</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Change in the classification and allocation of liability insurance to the Road Fund.
2. Higher than expected interdepartmental purchases of fuel for County owned vehicles; this increase in requirements is offset by an increase in interdepartment/interfund revenues.

		(205) AIRPORT FUND			
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Revenue					
	BEGINNING FUND BALANCE	\$ 200,000	\$ -		\$ 200,000
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	65,731	-		65,731
	FEDERAL, STATE, & LOCAL	1,243,682	-	135,000	1,378,682
	INTERFUND TRANSFERS	191,616	-		191,616
	OTHER REVENUE SOURCES	200	-		200
		\$ 1,701,229	\$ -	\$ 135,000	\$ 1,836,229
Requirements					
	CAPITAL OUTLAY	\$ 1,322,055	\$ -	\$ 135,000	\$ 1,457,055
	MATERIALS & SERVICES	105,250	-	250	105,500
	OPERATING CONTINGENCY	186,064	-	(250)	185,814
	PERSONNEL SERVICES	48,728	-		48,728
	UNAPPROPRIATED ENDING FUND BALANCE	39,132	-		39,132
		\$ 1,701,229	\$ -	\$ 135,000	\$ 1,836,229
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Higher than expected grant expenditures offset by increased grant resources.

2. Changes in property and/or liability insurance allocation.

		(207) EMERGENCY DISPATCH			
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 697,598	\$ -		\$ 697,598
	FEDERAL, STATE, & LOCAL	497,295	-		497,295
	OTHER REVENUE SOURCES	2,500	-		2,500
		\$ 1,197,393	\$ -	\$ -	\$ 1,197,393
Requirements					
	CAPITAL OUTLAY	\$ 42,000	\$ 54,000		\$ 96,000
	MATERIALS & SERVICES	95,150	-	1,200	96,350
	OPERATING CONTINGENCY	457,652	(68,831)	(1,200)	387,621
	PERSONNEL SERVICES	402,591	14,831		417,422
	UNAPPROPRIATED ENDING FUND BALANCE	200,000	-		200,000
		\$ 1,197,393	\$ -	\$ -	\$ 1,197,393
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Changes in property and/or liability insurance allocation

(214) FAIR					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 180,000	\$ -	\$ 20,000	\$ 200,000
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	28,200	-		28,200
	FEDERAL, STATE, & LOCAL	53,166	-		53,166
	INTERFUND TRANSFERS	73,000	-		73,000
	OTHER REVENUE SOURCES	6,188	-		6,188
	TAXES	-	-		-
		\$ 340,554	\$ -	\$ 20,000	\$ 360,554
Requirements					
	CAPITAL OUTLAY	\$ 15,000	\$ -	\$ 24,000	\$ 39,000
	INTERFUND TRANSFERS	-	-		-
	MATERIALS & SERVICES	195,230	-	8,200	203,430
	OPERATING CONTINGENCY	35,000	-	(22,300)	12,700
	PERSONNEL SERVICES	28,349	-	10,000	38,349
	SPECIAL PAYMENTS		-	100	100
	UNAPPROPRIATED ENDING FUND BALANCE	66,975	-		66,975
		\$ 340,554	\$ -	\$ 20,000	\$ 360,554
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Changes in property and/or liability insurance allocation

2. Higher than estimated materials & services expenses and personnel services expenses could not be foreseen at the time the budget was prepared.

(216) SPEC TRANSPORTATION FUND					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 367,350	\$ -		\$ 367,350
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	3,500	-		3,500
	FEDERAL, STATE, & LOCAL	1,238,302	-		1,238,302
	INTERFUND TRANSFERS	40,000	-	58,000	98,000
	OTHER REVENUE SOURCES	3,500	-		3,500
		\$ 1,652,652	\$ -	\$ 58,000	\$ 1,710,652
Requirements					
	CAPITAL OUTLAY	\$ 22,500	\$ -		\$ 22,500
	INTERFUND TRANSFERS	-	-		-
	MATERIALS & SERVICES	236,574	-	5,850	242,424
	OPERATING CONTINGENCY	263,433	(16,290)	(5,850)	241,293
	PERSONNEL SERVICES	1,075,145	16,290		1,091,435
	UNAPPROPRIATED ENDING FUND BALANCE	55,000	-	58,000	113,000
		\$ 1,652,652	\$ -	\$ 58,000	\$ 1,710,652
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Changes in property and/or liability insurance allocation

(220) VICTIM/WITNESS ASSISTANCE					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 38,457	\$ -		\$ 38,457
	FEDERAL, STATE, & LOCAL	105,969	-		105,969
	INTERFUND TRANSFERS	20,629	-		20,629
		\$ 165,055	\$ -	\$ -	\$ 165,055
Requirements					
	MATERIALS & SERVICES	\$ 21,022	\$ -	\$ 350	\$ 21,372
	OPERATING CONTINGENCY	14,399	-	(350)	14,049
	PERSONNEL SERVICES	108,034	-		108,034
	UNAPPROPRIATED ENDING FUND BALANCE	21,600	-		21,600
		\$ 165,055	\$ -	\$ -	\$ 165,055
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Changes in property and/or liability insurance allocation

(500) STRATEGIC INVESTMENT PROGRAM FUND					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00
	OTHER REVENUE SOURCES	400	-		400
	TAXES	70,900	-		70,900
		<u>\$ 71,300</u>	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 161,300</u>
Requirements					
	INTERFUND TRANSFERS	50,400	-	90,000	140,400
	SPECIAL PAYMENTS	20,900	-		20,900
		<u>\$ 71,300</u>	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 161,300</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Uncommitted and unassigned fund balance (general funds) not foreseen when budget was prepared. Increase in transfers is offset by increase in resources.

(501) SHEPHERDS FLAT FEES					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ 4,000	\$ 4,000
	OTHER REVENUE SOURCES	1,500	-		1,500
	TAXES	1,500,000	-		1,500,000
		<u>\$ 1,501,500</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 1,505,500</u>
Requirements					
	INTERFUND TRANSFERS	\$ 1,110,500	\$ -	\$ 4,000	\$ 1,114,500
	SPECIAL PAYMENTS	391,000	-		391,000
		<u>\$ 1,501,500</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 1,505,500</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Uncommitted and unassigned fund balance (general funds) not foreseen when budget was prepared. Increase in transfers is offset by increase in resources.

(504) 5310 - FTA GRANT FUND					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 40,000	\$ -	\$ 58,000	\$ 98,000
	FEDERAL, STATE, & LOCAL	-	-		-
	INTERFUND TRANSFERS	-	-		-
	OTHER REVENUE SOURCES	-	-		-
		<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 58,000</u>	<u>\$ 98,000</u>
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	INTERFUND TRANSFERS	40,000	-	58,000	98,000
	MATERIALS & SERVICES	-	-		-
	OPERATING CONTINGENCY	-	-		-
	PERSONNEL SERVICES	-	-		-
		<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 58,000</u>	<u>\$ 98,000</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Unanticipated balance resulting from prior year ending activities transferred to Fund 216 in order to consolidate and simplify accounting. Fund 504 not used for FY2024 and going forward.

(510) COMMUNITY CORRECTIONS					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 400,000	\$ -		\$ 400,000
	CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	10,000	-		10,000
	FEDERAL, STATE, & LOCAL	515,678	-		515,678
	INTERFUND TRANSFERS	51,255	-		51,255
	OTHER REVENUE SOURCES	78,422	-		78,422
		<u>\$ 1,055,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,355</u>
Requirements					
	CAPITAL OUTLAY	\$ 60,000	\$ -	\$ -	\$ 60,000
	MATERIALS & SERVICES	307,902	-	2,900	310,802
	OPERATING CONTINGENCY	80,645	(9,466)	(2,900)	68,279
	PERSONNEL SERVICES	606,808	9,466		616,274
	SPECIAL PAYMENTS		-		-
		<u>\$ 1,055,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,355</u>
	Resources Less Requirements		-	-	-

1. Changes in property and/or liability insurance allocation

(521) PGE - CARTY					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ 15,000	\$ 15,000
	OTHER REVENUE SOURCES	5,500	-		5,500
	TAXES	2,271,553	-		2,271,553
		<u>\$ 2,277,053</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 2,292,053</u>
Requirements					
	INTERFUND TRANSFERS	\$ 1,777,053	\$ -	\$ 15,000	\$ 1,792,053
	SPECIAL PAYMENTS	500,000	-		500,000
		<u>\$ 2,277,053</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 2,292,053</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Uncommitted and unassigned fund balance (general funds) not foreseen when budget was prepared. Increase in transfers is offset by increase in resources.

(540) RESILIENCY FUND					
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	Current Adjustments	FY2024 Amended Budget
Resources					
	BEGINNING FUND BALANCE	\$ 5,243,702	\$ -		\$ 5,243,702
	FEDERAL, STATE, & LOCAL	365,526	-		365,526
	INTERFUND TRANSFERS	-	-		-
	TAXES	-	-		-
		<u>\$ 5,609,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,609,228</u>
Requirements					
	INTERFUND TRANSFERS	\$ 2,041,690	\$ -	\$ -	\$ 2,041,690
	MATERIALS & SERVICES	-	-	600,000	600,000
	OPERATING CONTINGENCY	2,458,689	-	(1,450,000)	1,008,689
	PERSONNEL SERVICES	1,000,000	-		1,000,000
	SPECIAL PAYMENTS	108,849	-	850,000	958,849
		<u>\$ 5,609,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,609,228</u>
	Resources Less Requirements	\$ -	\$ -	\$ -	\$ -

1. Additional grants approved by Board of Commissioners that were not anticipated during budget preparation.

2. Interim ambulance service charges were not anticipated during budget preparation.