

PUBLIC NOTICE

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.

(101) GENERAL FUND				
Category	Department/Classification	FY24 Adopted Budget	Prior 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	-	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	\$ -	\$ 33,978,190
Requirements				
(101) BOARD OF COMMISSIONERS		\$ 907,396	\$ 272,227	\$ 2,000
(102) FINANCE & ACCOUNTING		677,778	62,782	1,200
(103) ASSESSOR/TAX COLLECTOR		1,077,550	-	2,550
(104) TREASURER		156,773	-	300
(105) COUNTY CLERK		476,595	1,661	1,250
(106) VETERANS		142,544	-	19,475
(107) BD OF PROPERTY TAX APPEAL		3,508	18	3,526
(109) JUSTICE COURT		426,181	-	1,000
(111) DISTRICT ATTORNEY		464,013	-	465,013
(112) JUVENILE DEPARTMENT		478,490	5,358	1,000
(113) SHERIFF DEPARTMENT		5,848,872	290,555	24,700
(114) HEALTH DEPARTMENT		3,264,458	-	5,800
(115) PLANNING DEPARTMENT		757,192	1,668	2,000
(116) COMMUNITY DEVELOPMENT		418,963	-	418,963
(117) EMERGENCY MANAGEMENT		624,655	-	625,955
(118) SURVEYOR'S DEPARTMENT		177,825	(125,985)	350
(119) MUSEUM		170,053	-	8,700
(120) PUBLIC WORKS ADMIN		911,701	(80,101)	831,800
(121) PUBLIC WORKS-GEN MAINT		81,779	-	82,210
(122) NORTH TRANSFER STATION		63,911	-	106,221
(123) SOLID WASTE TRNS STATION		-	-	-
(124) TRANSFER TO OTHER FUNDS		-	-	-
(125) INFORMATION TECHNOLOGY		399,600	-	500
(128) WEED DEPT.		178,177	996	13,400
(131) HUMAN RESOURCES		543,669	-	1,250
NON-DEPARTMENTAL		-	-	-
CAPITAL OUTLAY		365,000	-	365,000
DEBT SERVICE		1,200	-	1,200
INTERFUND TRANSFERS		1,404,342	19,660	-
MATERIALS & SERVICES		511,550	-	(67,610)
OPERATING CONTINGENCY		8,522,248	(448,839)	(143,000)
PERSONNEL SERVICES		140,667	-	-
SPECIAL PAYMENTS		4,679,000	-	90,000
UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
		\$ 33,875,690	\$ -	\$ 33,978,190

(205) AIRPORT FUND				
Category	Department/Classification	FY24 Adopted Budget	Prior 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	-	1,378,682
INTERFUND TRANSFERS		191,616	-	191,616
OTHER REVENUE SOURCES		200	-	200
		\$ 1,701,229	\$ -	\$ 1,836,229
Requirements				
CAPITAL OUTLAY		\$ 1,322,055	\$ -	\$ 135,000
MATERIALS & SERVICES		105,250	-	250
OPERATING CONTINGENCY		186,064	-	(250)
PERSONNEL SERVICES		48,728	-	185,814
UNAPPROPRIATED ENDING FUND BALANCE		39,132	-	48,728
		\$ 1,701,229	\$ -	\$ 1,836,229
Resources Less Requirements		\$ -	\$ -	\$ -

- Higher than expected grant expenditures offset by increased grant resources.
- Changes in property and/or liability insurance allocation.

(207) EMERGENCY DISPATCH				
Category	Department/Classification	FY24 Adopted Budget	Prior 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
OPERATING CONTINGENCY		457,652	(68,831)	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		\$ -	\$ -	\$ -

- Changes in property and/or liability insurance allocation
- 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
- 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.
- 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.
- Changes in employee benefit elections throughout the year are not able to be foreseen and created a significant budget variance.
- An IGA was executed with the Army Corp of Engineers 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	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
		\$ 2,258,263	\$ -	\$ 2,258,263
Requirements				
CAPITAL OUTLAY		\$ 2,258,263	\$ -	\$ (6,500)
DEBT SERVICE		-	-	6,500
		\$ 2,258,263	\$ -	\$ 2,258,263
Resources Less Requirements		\$ -	\$ -	\$ -

- 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	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
		\$ 9,680,457	\$ -	\$ 9,699,457
Requirements				
CAPITAL OUTLAY		\$ 2,492,985	\$ -	\$ 2,492,985
INTERFUND TRANSFERS		-	-	-
MATERIALS & SERVICES		2,493,000	-	75,750
OPERATING CONTINGENCY		1,388,975	(91,766)	(56,750)
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
		\$ 9,680,457	\$ -	\$ 9,699,457
Resources Less Requirements		\$ -	\$ -	\$ -

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

(510) COMMUNITY CORRECTIONS				
Category	Department/Classification	FY24 Adopted Budget	Prior 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
		\$ 1,055,355	\$ -	\$ 1,055,355
Requirements				
CAPITAL OUTLAY		\$ 60,000	\$ -	\$ 60,000
MATERIALS & SERVICES		307,902	-	2,900
OPERATING CONTINGENCY		80,645	(9,466)	(2,900)
PERSONNEL SERVICES		606,808	9,466	68,279
SPECIAL PAYMENTS		-	-	616,274
		\$ 1,055,355	\$ -	\$ 1,055,355
Resources Less Requirements		\$ -	\$ -	\$ -

- Changes in property and/or liability insurance allocation

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

- 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	FY2024 Amended Budget
Resources				
BEGINNING FUND BALANCE		\$ 5,243,702	\$ -	\$ 5,243,702
FEDERAL, STATE, & LOCAL		365,526	-	365,526
INTERFUND TRANSFERS		-	-	-
TAXES		-	-	-
		\$ 5,609,228	\$ -	\$ 5,609,228
Requirements				
INTERFUND TRANSFERS		\$ 2,041,690	\$ -	\$ 2,041,690
MATERIALS & SERVICES		-	-	600,000
OPERATING CONTINGENCY		1,458,689	-	(1,450,000)
PERSONNEL SERVICES		2,000,000	-	1,000,000
SPECIAL PAYMENTS		108,849	-	850,000
		\$ 5,609,228	\$ -	\$ 5,609,228
Resources Less Requirements		\$ -	\$ -	\$ -

- Additional grants approved by Board of Commissioners that were not anticipated during budget preparation.
- Interim ambulance service charges were not anticipated during budget preparation.

(214) FAIR				
Category	Department/Classification	FY24 Adopted Budget	Prior Adjustments	FY2024 Amended Budget
Resources				
BEGINNING FUND BALANCE		\$ 180,000	\$ -	\$ 20,000
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
Requirements				
CAPITAL OUTLAY		\$ 15,000	\$ -	\$ 24,000
INTERFUND TRANSFERS		-	-	-
MATERIALS & SERVICES		195,230	-	8,200
OPERATING CONTINGENCY		35,000	-	(22,300)
PERSONNEL SERVICES		28,349	-	10,000
SPECIAL PAYMENTS		-	-	100
UNAPPROPRIATED ENDING FUND BALANCE		66,975	-	66,975
		\$ 340,554	\$ -	\$ 20,000
Resources Less Requirements		\$ -	\$ -	\$ -

- Changes in property and/or liability insurance allocation
- 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	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
OTHER REVENUE SOURCES		3,500	-	3,500
		\$ 1,652,652	\$ -	\$ 58,000
Requirements				
CAPITAL OUTLAY		\$ 22,500	\$ -	\$ -
INTERFUND TRANSFERS		-	-	-
MATERIALS & SERVICES		236,574	-	5,850
OPERATING CONTINGENCY		263,433	(16,290)	(5,850)
PERSONNEL SERVICES		1,075,145	16,290	1,091,435
UNAPPROPRIATED ENDING FUND BALANCE		55,000	-	58,000
		\$ 1,652,652	\$ -	\$ 58,000
Resources Less Requirements		\$ -	\$ -	\$ -

- Changes in property and/or liability insurance allocation

(220) VICTIM/WITNESS ASSISTANCE				
Category	Department/Classification	FY24 Adopted Budget	Prior 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
OPERATING CONTINGENCY		14,399	-	(350)
PERSONNEL SERVICES		108,034	-	108,034
UNAPPROPRIATED ENDING FUND BALANCE		21,600	-	21,600
		\$ 165,055	\$ -	\$ 165,055
Resources Less Requirements		\$ -	\$ -	\$ -