

A public meeting of the Morrow County Board of Commissioners will be held on June 18, 2025 at 9:00 am at the Morrow County Government Center, Don Adams Conference Room at 215 NE Main Ave, Irrigon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Morrow County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Morrow County Bartholomew Building, Room 201, 110 N Court St, Heppner, OR 97836, between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.morrowcountyor.gov](http://www.morrowcountyor.gov). 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.

Contact: Kevin C. Ince, Finance Direct & Budget Officer

Telephone: (541) 676-5617

Email: [finance@morrowcountyor.gov](mailto:finance@morrowcountyor.gov)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	44,077,064	52,325,912	69,102,550
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	8,064,918	4,974,070	5,660,548
Federal, State & all Other Grants, Gifts, Allocations & Donations	13,861,507	14,279,551	13,898,860
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	10,246,613	20,252,215	9,489,962
All Other Resources Except Current Year Property Taxes	15,704,177	9,406,459	11,592,078
Current Year Property Taxes Estimated to be Received	15,476,259	15,986,300	15,602,938
<b>Total Resources</b>	<b>107,430,538</b>	<b>117,224,507</b>	<b>125,346,936</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	14,661,781	20,102,935	21,006,411
Materials and Services	10,175,338	17,599,365	19,971,736
Capital Outlay	7,104,829	9,579,924	12,650,176
Debt Service	590,863	625,707	590,000
Interfund Transfers	10,246,613	20,252,215	9,489,962
Contingencies	0	2,799,905	4,758,003
Special Payments	3,932,881	4,808,117	5,733,447
Unappropriated Ending Balance and Reserved for Future Expenditure	0	41,456,339	51,147,201
<b>Total Requirements</b>	<b>46,712,305</b>	<b>117,224,507</b>	<b>125,346,936</b>

**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			
<b>BOARD &amp; ADMINISTRATION</b>	1,209,028	1,398,231	1,022,524
FTE	5.83	6.83	6.00
<b>FINANCE</b>	559,182	949,382	1,015,824
FTE	3.00	4.00	5.00
<b>ASSESSMENT &amp; TAX</b>	850,291	1,258,224	1,298,373
FTE	8.00	8.00	8.00
<b>TREASURER</b>	154,791	197,600	211,621
FTE	1.00	1.00	1.00
<b>COUNTY CLERK</b>	403,872	621,536	672,621
FTE	3.86	3.86	3.86
<b>VETERANS' SERVICES</b>	150,094	189,171	155,214
FTE	1.48	1.48	1.48
<b>JUSTICE COURT</b>	393,950	511,148	540,388
FTE	3.00	3.00	3.00
<b>DISTRICT ATTORNEY</b>	548,108	847,017	1,014,617
FTE	4.17	4.17	6.00
<b>JUVENILE</b>	395,342	493,062	528,209
FTE	3.00	3.00	3.00
<b>SHERIFF'S OFFICE</b>	5,529,414	6,403,517	6,902,882
FTE	33.00	30.48	30.48
<b>PUBLIC HEALTH</b>	2,932,293	3,592,214	3,876,845
FTE	11.83	11.90	11.90
<b>PLANNING &amp; DEVELOPMENT</b>	1,237,318	8,447,479	11,262,654
FTE	6.00	6.00	6.00
<b>EMERGENCY MANAGEMENT</b>	107,679	271,683	238,722
FTE	1.00	1.00	1.00
<b>COUNTY SURVEYOR</b>	30,950	393,949	400,869
FTE	1.00	0.00	0.00

MUSEUM	22,185	17,165	28,283
FTE	0.00	0.00	0.00
PUBLIC WORKS	3,325,625	3,481,996	3,950,443
FTE	8.65	7.84	9.43
INFORMATION TECHNOLOGY	501,783	1,952,100	1,774,924
FTE	0.00	0.00	0.00
HUMAN RESOURCES	443,270	557,196	698,893
FTE	2.75	2.00	2.80
EMERGENCY MEDICAL SERVICES	0	567,606	1,500,318
FTE	0.00	0.00	0.00
COMMUNITY SERVICES ADMIN	0	0	225,235
FTE	0.00	0.00	1.45
ROADS	8,552,841	15,356,652	18,396,232
FTE	21.41	22.41	22.45
EMERGENCY DISPATCH	385,810	1,989,734	2,320,826
FTE	3.50	13.00	13.00
COUNTY FAIR	261,033	1,730,929	2,007,917
FTE	0.48	0.48	0.48
PUBLIC TRANSPORTATION	842,110	1,962,850	1,848,599
FTE	16.13	16.13	9.90
COUNTY PARKS	922,569	1,435,128	1,523,829
FTE	6.31	6.61	6.05
COMMUNITY CORRECTIONS	667,291	1,096,129	1,363,703
FTE	5.00	5.00	5.00
CAPITAL IMPROVEMENT PROJECTS	460,836	27,053,231	30,357,677
FTE	0.00	0.00	0.00
NOT ALLOCATED TO ORGANIZATION UNIT OR PROGRAM	15,824,639	34,449,578	30,208,694
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>46,712,305</b>	<b>117,224,507</b>	<b>125,346,936</b>
<b>Total FTE</b>	<b>150.40</b>	<b>158.19</b>	<b>157.28</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

General Fund contingency, reserved for future expenditure and unappropriated fund balance.

Morrow County has been accumulating capital reserves in preparation for the construction of a new Courthouse. For the significant difference in with the 2024 Actual expenditures and the requirements reflected in both the FY2025 and FY2026 Budgets. These requirements are comprised mostly of 'reserved for future expenditure' funds.

The Road Department has been accumulating reserves in preparation for projects identified in the bridge master plan that is currently in development.

This budget contains one new department in the General Fund, Community Services Administration which oversees, facilities, parks, the fair, veteran's services and public transit.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
Permanent Rate Levy (rate limit 4.1347 per \$1,000)	4.1347	4.1347	4.1347
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$5,830,000	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$5,830,000</b>	<b>\$0</b>