

**NOTICE OF SUPPLEMENTAL BUDGET HEARING**

A public hearing on a proposed supplemental budget for Morrow County, for the current fiscal year, will be held on June 17, 2026 at 9:00 am at the Morrow County Government Center, Don Adams Conference Room, 215 NE Main Ave., Irrion, Oregon. The purpose of the hearing is to discuss the supplemental budget in interested persons. a copy of the supplemental budget document may be inspected or obtained on or after June 8, 2026 at 110 N Court St, Heppner, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.morrowcountyor.gov](http://www.morrowcountyor.gov).

**SUMMARY OF PROPOSED BUDGET CHANGES****RESOLUTION: R-2026-11****FUND 101: GENERAL FUND**

	<b>CURRENT BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET</b>
<b>REVENUE &amp; RESOURCES:</b>			
FUND 101-OTHER REVENUE SOURCES	\$ 302,549	\$ 62,000	\$ 364,549
FUND 101-INTERFUND TRANSFERS	\$ 2,088,382	\$ 106,735	\$ 2,195,117
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 101-ASSESSOR/TAX COLLECTOR	\$ 1,338,320	\$ 1,750	\$ 1,340,070
FUND 101-BOARD OF COMMISSIONERS	\$ 1,024,398	\$ 50,000	\$ 1,074,398
FUND 101-COUNTY CLERK	\$ 638,688	\$ 500	\$ 639,188
FUND 101-MUSEUM	\$ 17,283	\$ 8,000	\$ 25,283
FUND 101-SHERIFF'S OFFICE	\$ 6,838,773	\$ 62,000	\$ 6,900,773
FUND 101-WEED DEPARTMENT	\$ 422,145	\$ 14,300	\$ 436,445
FUND 101-OPERATING CONTINGENCY	\$ 1,467,894	\$ (74,550)	\$ 1,393,344
FUND 101-UNAPPROPRIATED FUND BALANCE	\$ 7,617,100	\$ 106,735	\$ 7,723,835
<b>TOTAL FUND RESOURCES</b>	\$ 35,716,380	\$ 168,735	\$ 35,885,115
<b>TOTAL FUND REQUIREMENTS</b>	\$ 35,716,380	\$ 168,735	\$ 35,885,115
<b>TOTAL APPROPRIATIONS</b>	\$ 28,099,280	\$ 62,000	\$ 28,161,280

**EXPLANATION**

BOARD OF COMMISSIONERS: EXPENDED \$50K IN GRANT FUNDS FOR WOLF DEPREDAION GRANTS; FUNDS RECEIVED IN PRIOR YEAR.

ASSESSOR/TAX COLLECTOR: INCREASE OF PASS THROUGH PAYMENTS TO STATE OF OREGON

COUNTY CLERK: INCREASE OF PASS THROUGH PAYMENTS TO STATE OF OREGON

MUSEUM: INCREASE IN PROPERTY AND VEHICLE INSURANCE OVER WHAT HAD BEEN BUDGETED

SHERIFF'S OFFICE: INCREASES IN PERSONNEL COSTS DUE TO INCENTIVE PAYMENTS TO EMPLOYEES, HIGHER THAN ANTICIPATED JAIL MEDICAL EXPENSES, OTHER EXPENDITURES HIGH THAN FORECASTED; EXPENDITURE INCREASES OFFSET BY HIGHER THAN BUDGETED REVENUE RESULTING FROM VEHICLE DISPOSALS.

WEED DEPARTMENT: WORKERS COMPENSATION, FUEL, EQUIPMENT MAINTENANCE AND SOFTWARE SUBSCRIPTION EXPENSES HIGHER THAN ANTICIPATED; OFFSET BY TRANSFERS FORM OPERATING CONTINGENCY.

UNAPPROPRIATED FUND BALANCE: INCREASE DUE TO TRANSFERS IN FROM REMAINING BALANCES IN FUNDS THAT ARE TO BE CLOSED.

**FUND: 205-AIRPORT FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 205-AIRPORT CAPITAL OULAY	\$ 118,950	\$ 24,233	\$ 143,183
FUND 205-AIRPORT MATERIALS & SERVICES	\$ 152,534	\$ (601)	\$ 151,933
FUND 205-OPERATING CONTINGENCY	\$ 23,632	\$ (23,632)	\$ -
<b>TOTAL FUND RESOURCES</b>	\$ 468,089	\$ -	\$ 468,089
<b>TOTAL FUND REQUIREMENTS</b>	\$ 468,089	\$ -	\$ 468,089
<b>TOTAL APPROPRIATIONS</b>	\$ 312,683	\$ -	\$ 312,683

**EXPLANATION**

TRANSFER OF APPROPRIATIONS FROM MATERIALS & SERVICES AND OPERATING CONTINGENCY TO CAPITAL OUTLAY DUE TO UNPLANNED CAPITAL COSTS.

**FUND: 207-EMERGENCY DISPATCH**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 207: PERSONNEL SERVICES	\$ 1,614,502	\$ 45,000	\$ 1,659,502
FUND 207: CAPITAL OUTLAY	\$ 155,640	\$ 15,000	\$ 170,640
FUND 207: OPERATING CONTINGENCY	\$ 195,674	\$ (60,000)	\$ 135,674
		\$	\$ -
<b>TOTAL FUND RESOURCES</b>	\$ 2,525,812	\$ -	\$ 2,525,812
<b>TOTAL FUND REQUIREMENTS</b>	\$ 2,525,812	\$ -	\$ 2,525,812
<b>TOTAL APPROPRIATIONS</b>	\$ 2,081,309	\$ -	\$ 2,081,309

**EXPLANATION**

TRANSFER FROM APPROPRIATIONS FOR UNBUDGETED EMPLOYEE INCENTIVE PAYMENTS AND DISPATCHER STATION UPGRADES

**FUND: 210-FINLEY BUTTES LICENSE FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 210: OTHER REVUE (INTEREST)	\$ 25,000	\$ 17,000	\$ 42,000
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 210: MATERIALS & SERVICES	\$ -	\$ 500	\$ 500
FUND 210: UNAPPROPRIATED FUND BALANCE	\$ -	\$ 16,500	\$ 16,500
<b>TOTAL FUND RESOURCES</b>	\$ 3,594,627	\$ 17,000	\$ 3,611,627
<b>TOTAL FUND REQUIREMENTS</b>	\$ 3,594,627	\$ 17,000	\$ 3,611,627
<b>TOTAL APPROPRIATIONS</b>	\$ 3,594,627	\$ 500	\$ 3,595,127

**EXPLANATION**

INCREASE REVENUE DUE TO INTEREST INCOME; INCREASE NON-DEPARTMENTAL M&S DUE TO INVESTMENT MANAGEMENT FEES; INCREASE UNAPPROPRIATED FUND BALANCE TO BALANCE FUND BUDGET.

**FUND 211: COUNTY SCHOOL FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 211: TAXES	\$ 228,500	\$ 75,000	\$ 303,500
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 211: SPECIAL PAYMENTS	\$ 270,500	\$ 75,000	\$ 345,500
<b>TOTAL FUND RESOURCES</b>	\$ 270,500	\$ 75,000	\$ 345,500
<b>TOTAL FUND REQUIREMENTS</b>	\$ 270,500	\$ 75,000	\$ 345,500
<b>TOTAL APPROPRIATIONS</b>	\$ 270,500	\$ 75,000	\$ 345,500

**EXPLANATION**

INCREASE TAX (PILT) REVENUE AND SPECIAL PAYMENTS TO TURNOVER ADDITION UNPLANNED REVENUE

**FUND 214: FAIR FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 214: OTHER REVENUE SOURCES	\$ 2,750	\$ 750	\$ 3,500
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 214: SPECIAL PAYMENTS	\$ -	\$ 750	\$ 750
<b>TOTAL FUND RESOURCES</b>	\$ 389,525	\$ 750	\$ 390,275
<b>TOTAL FUND REQUIREMENTS</b>	\$ 389,525	\$ 750	\$ 390,275
<b>TOTAL APPROPRIATIONS</b>	\$ 294,222	\$ 750	\$ 294,972

**EXPLANATION**

INCREASE REVENUE FOR SLT COLLECTED; INCREASE SPECIAL PAYMENTS FOR SLT PASSED THROUGH TO STATE.

**FUND 215: IT RESERVE**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 215: INTERFUND TRANSFERS	\$ 253,500	\$ 100	\$ 253,600
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 215: UNAPPROPRIATED FUND BALANCE	\$ 50,910	\$ 100	\$ 51,010
<b>TOTAL FUND RESOURCES</b>	\$ 1,220,910	\$ 100	\$ 1,221,010
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,220,910	\$ 100	\$ 1,221,010
<b>TOTAL APPROPRIATIONS</b>	\$ 1,020,000	\$ -	\$ 1,020,000

**EXPLANATION**

INCREASE IN REVENUE FOR INTERFUND TRANSFER RESULTING FROM FUND CLOSEOUT. INCREASE IN UNAPPROPRATED FUND BALANCE TO OFFSET

**FUND 217: PROGRAMMING RESERVE**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 217: BEGINNING BALANCE	\$ -	\$ 100	\$ 100
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 217: INTERFUND TRANSFERS	\$ -	\$ 100	\$ 100
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 100	\$ 100
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 100	\$ 100
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 100	\$ 100

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 222: WILLOW CREEK WIND FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 222: BEGINNING BALANCE	\$ -	\$ 200	\$ 200
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 222: INTERFUND TRANSFERS	\$ -	\$ 200	\$ 200
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 200	\$ 200
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 200	\$ 200
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 200	\$ 200

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 224: WEED EQUIPMENT RESERVE**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 224: OTHER REVENUE SOURCES	\$ -	\$ 1,000	\$ 1,000
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 224: WEED DEPT MATERIALS & SERVICES	\$ -	\$ 150	\$ 150
FUND 224: RESERVE FOR FUTURE EXPENDITURES	\$ 67,126	\$ 850	\$ 67,976
<b>TOTAL FUND RESOURCES</b>	\$ 67,126	\$ 1,000	\$ 68,126
<b>TOTAL FUND REQUIREMENTS</b>	\$ 67,126	\$ 1,000	\$ 68,126
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 150	\$ 150

**EXPLANATION**

INCREASE REVENUE TO ACCOUNT FOR INVESTMENT INCOME; INCREASE EXPENSES DUE TO INVESTMENT FEES INCREASE RESERVE FOR FUTURE EXPENDITURES TO BALANCE FUND

**FUND 226: FAIR ROOF RESERVE**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 226: BEGINNING BALANCE	\$ -	\$ 50	\$ 50
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 226: INTERFUND TRANSFERS	\$ -	\$ 50	\$ 50
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 50	\$ 50
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 50	\$ 50
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 50	\$ 50

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 227: CAPITAL IMPROVEMENT FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 227: CAPITAL OUTLAY	\$ 5,303,600	\$ 1,100,000	\$ 6,403,600
FUND 227: RESERVE FOR FUTURE EXPENDITURES	\$ 23,992,617	\$ (1,100,000)	\$ 22,892,617
<b>TOTAL FUND RESOURCES</b>	\$ 29,896,217	\$ -	\$ 29,896,217
<b>TOTAL FUND REQUIREMENTS</b>	\$ 29,896,217	\$ -	\$ 29,896,217
<b>TOTAL APPROPRIATIONS</b>	\$ 5,903,600	\$ 1,100,000	\$ 7,003,600

**EXPLANATION**

TRANSFER FROM RESERVE BASED ON UPDATED SPENDING PLAN AND PROJECT PROGRESS FOR CIRCUIT COURT.

**FUND 231: JUSTICE COURT BAILS/FINES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES:</b>			
FUND 231:FINES	\$ 350,000	\$ 150,000	\$ 500,000
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 231: SPECIAL PAYMENTS	\$ 378,711	\$ 150,000	\$ 528,711
<b>TOTAL FUND RESOURCES</b>	\$ 378,711	\$ 150,000	\$ 528,711
<b>TOTAL FUND REQUIREMENTS</b>	\$ 378,711	\$ 150,000	\$ 528,711
<b>TOTAL APPROPRIATIONS</b>	\$ 378,711	\$ 150,000	\$ 528,711

**EXPLANATION**

INCREASE FINES REVENUE BASED ON ACTUAL RECEIPTS; INCREASE PASS THROUGH PAYMENTS FOR DISTRIBUTION OF REVENUE

**FUND 236: FAIR IMPROVEMENT FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 236: INTERFUND TRANSFERS	\$ -	\$ 50	\$ 50
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 236: RESERVE FOR FUTURE EXPENDITURES	\$ 70,700	\$ 50	\$ 70,750
<b>TOTAL FUND RESOURCES</b>	\$ 1,500,330	\$ 50	\$ 1,500,380
<b>TOTAL FUND REQUIREMENTS</b>	\$ 1,500,330	\$ 50	\$ 1,500,380
<b>TOTAL APPROPRIATIONS</b>	\$ 1,429,630	\$ -	\$ 1,429,630

**EXPLANATION**

INCREASE REVENUE AND RESERVE FOR ADDITIONAL INTERFUND TRANSFERS IN.

**FUND 237: BUILDING PERMIT FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 237: RESERVE FOR FUTURE EXPENDITURES	\$ 5,887,826	\$ (2,500)	\$ 5,885,326
FUND 237: MATERIALS & SERVICES	\$ -	\$ 2,500	\$ 2,500
<b>TOTAL FUND RESOURCES</b>	\$ 5,967,826	\$ -	\$ 5,967,826
<b>TOTAL FUND REQUIREMENTS</b>	\$ 5,967,826	\$ -	\$ 5,967,826
<b>TOTAL APPROPRIATIONS</b>	\$ 80,000	\$ 2,500	\$ 82,500

**EXPLANATION**

TRANSFER FROM RESERVE FOR INVEMENTMENT MANAGEMENT FEE EXPENSE

**FUND 246: DEBT SERVICE FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 237: RESERVE FOR FUTURE EXPENDITURES	\$ 2,699,720	\$ (2,500)	\$ 2,697,220
FUND 237: MATERIALS & SERVICES	\$ -	\$ 2,500	\$ 2,500
<b>TOTAL FUND RESOURCES</b>	\$ 3,289,720	\$ -	\$ 3,289,720
<b>TOTAL FUND REQUIREMENTS</b>	\$ 3,289,720	\$ -	\$ 3,289,720
<b>TOTAL APPROPRIATIONS</b>	\$ 590,000	\$ 2,500	\$ 592,500

**EXPLANATION**

TRANSFER FROM RESERVE FOR INVEMENTMENT MANAGEMENT FEE EXPENSE

**FUND 500: SIP FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 500: TAXES	\$ 8,806,019	\$ 5,180,000	\$ 13,986,019
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 500: SPECIAL PAYMENTS	\$ 3,648,700	\$ 3,500,000	\$ 7,148,700
FUND 500: UNAPPROPRIATED FUND BALANCE	\$ -	\$ 1,680,000	\$ 1,680,000
<b>TOTAL FUND RESOURCES</b>	\$ 8,871,019	\$ 5,180,000	\$ 14,051,019
<b>TOTAL FUND REQUIREMENTS</b>	\$ 8,871,019	\$ 5,180,000	\$ 14,051,019
<b>TOTAL APPROPRIATIONS</b>	\$ 8,871,019	\$ 3,500,000	\$ 12,371,019

**EXPLANATION**

INCREASE IN SIP REVENUE RELATED TO AWS BOND AND WHEATRIDGE DEVELOPMENT; INCREASE IN SPECIAL PAYMENTS TO REFLECT PASS THROUGH OF AWS FUNDS; INCREASE IN UNAPPROPRIATED FUND BALANCE TO BALANCE FUND.

**FUND 501: SHEPHERDS FLAT FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 501: BEGINNING BALANCE	\$ -	\$ 185	\$ 185
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 501 INTERFUND TRANSFERS	\$ -	\$ 185	\$ 185
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 185	\$ 185
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 185	\$ 185
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 185	\$ 185

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 521: PGE/CARTY FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 521: BEGINNING BALANCE	\$ -	\$ 1,100	\$ 1,100
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 521: INTERFUND TRANSFERS	\$ -	\$ 1,100	\$ 1,100
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 1,100	\$ 1,100
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 1,100	\$ 1,100
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 1,100	\$ 1,100

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 522: SHERIFF'S OFFICE RESERVE FUND**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 522: K-9 PROGRAM	\$ 3,800	\$ 1,000	\$ 4,800
FUND 522: SHERIFF RESERVES	\$ 3,500	\$ (1,000)	\$ 2,500
<b>TOTAL FUND RESOURCES</b>	\$ 312,300	\$ -	\$ 312,300
<b>TOTAL FUND REQUIREMENTS</b>	\$ 312,300	\$ -	\$ 312,300
<b>TOTAL APPROPRIATIONS</b>	\$ 312,000	\$ -	\$ 312,000

**EXPLANATION**

INTERDEPARTMENTAL TRANSFER BASED ON UPDATED REQUIREMENTS

**FUND 523: WHEATRIDGE WIND FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 523: BEGINNING BALANCE	\$ -	\$ 102,000	\$ 102,000
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 523: INTERFUND TRANSFERS	\$ -	\$ 102,000	\$ 102,000
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 102,000	\$ 102,000
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 102,000	\$ 102,000
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 102,000	\$ 102,000

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED

**FUND 524: ORCHARD WIND FEES**

	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<b>REVENUE &amp; RESOURCES</b>			
FUND 524: BEGINNING BALANCE	\$ -	\$ 3,250	\$ 3,250
<b>EXPENDITURES &amp; REQUIREMENTS:</b>			
FUND 524: INTERFUND TRANSFERS	\$ -	\$ 3,250	\$ 3,250
<b>TOTAL FUND RESOURCES</b>	\$ -	\$ 3,250	\$ 3,250
<b>TOTAL FUND REQUIREMENTS</b>	\$ -	\$ 3,250	\$ 3,250
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 3,250	\$ 3,250

**EXPLANATION**

ADJUST FOR BEGINNING BALANCE AND TRANSFER OUT; FUND TO BE CLOSED