

AGENDA ITEM FOR ADMINISTRATIVE MEETING ( ) Discussion only  
( X ) Action

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Supplemental Budgets

Background:  There are five supplemental budget orders before the Board for consideration.	Requested Action:  (1) Public Hearing on Supplemental Budgets (2) Adopt Order Nos. Budget2026-02; Budget2026-03; Budget2026-04; Budget2026-05; Budget2026-06
--	---

ATTACHMENTS: Memorandum; Proposed Orders

\*\*\*\*\*For Internal Use Only\*\*\*\*\*

Checkoffs:

( ) Dept. Heard (copy)  
( ) Human Resources (copy)  
( X ) Legal (copy)  
( ) (Other - List:)

To be notified of Meeting:  
Robert Pahl  
Needed at Meeting:

\*\*\*\*\*

Scheduled for meeting on: October 15, 2025

Action taken:

\*\*\*\*\*

Follow-up:

Memorandum

2025-2026 Supplemental Budgets and Budget Transfers

Scheduled for October 15, 2025

Five Supplemental Budgets are scheduled for consideration on October 15, 2025. The orders under consideration are attached and referenced by order number for your convenience.

\*\*\*\*\* **SUPPLEMENTAL BUDGETS** \*\*\*\*\*

---

Budget Order 2026-02     **PERS Reserve**

The **PERS Reserve Program** requires a Supplemental Budget to appropriate funding not known at the adoption of the budget. This requires an increase in Transfers In of \$700,000, and an increase in Contingency of \$700,000.

Budget Order 2026-03     **Economic Development Reserve**

The **Economic Development Reserve Program** requires a Supplemental Budget to appropriate funding not known at the adoption of the budget. This requires an increase in Transfers In of \$1,000,000, and an increase in Materials & Services of \$1,000,000

Budget Order 2026-04     **Local Distributions**

The **Local Distributions Program** requires a Supplemental Budget to appropriate funding not known at the adoption of the budget. This requires an increase in Local Revenue of \$700,000, an increase in Transfers Out of \$1,700,000 and a decrease in Contingency of \$1,000,000.

Budget Order 2026-05     **Road Improvements**

The **Road Improvements Program** requires a Supplemental Budget to appropriate funding not known at the adoption of the budget. This requires an increase in Beginning Cash of \$88,000, an increase in Materials & Services of \$20,000, and an increase in Transfers Out of \$68,000.

Budget Order 2026-06     **Foreclosed Property**

The **Foreclosed Property Program** requires a Supplemental Budget to appropriate funding not known at the adoption of the budget. This requires an increase in Beginning Cash of \$60,000, and an increase in Transfers Out of \$60,000.

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the matter of Approving a Supplemental       )  
Budget Pursuant to ORS 294.471 for the       )     Order No. Budget2026-02  
Fiscal Year Ending June 30, 2026 for Program )  
91960 - PERS Reserve                               )

WHEREAS, on June 4, 2025, the Board of Commissioners adopted a budget and made appropriations for the fiscal year from July 1, 2025 to June 30, 2026;

WHEREAS the PERS Reserve Fund requires a change in resources and requirements to appropriate funding not known at the time of the adoption of the budget;

WHEREAS Notice of Supplemental Budget was published on October 8, 2025, in the East Oregonian, which included the proposed supplement budget and notice of this meeting.

NOW THEREFORE, the Board of Commissioners orders:

1. That the supplemental PERS Reserve Fund is adopted.
2. That Transfer In, and Contingency are as follows:

	Original Approp	Amount of Inc/Dec	Revised Approp
<i>Resources</i>			
Transfers In			
Transfers From General Fund	-0-	700,000	700,000
<i>Requirements</i>			
Contingency	3,580,000	700,000	4,280,000

DATED this 15<sup>th</sup> day of October, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

---

Celinda A. Timmons, Chair

---

Daniel N. Dorran, Commissioner

---

John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

---

Records Officer

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the matter of Approving a Supplemental       )  
Budget Pursuant to ORS 294.471 for the       )     Order No. Budget2026-03  
Fiscal Year Ending June 30, 2026 for Program )  
10310 - Economic Development Reserve       )

WHEREAS, on June 4, 2025, the Board of Commissioners adopted a budget and made appropriations for the fiscal year from July 1, 2025 to June 30, 2026;

WHEREAS the Economic Development Reserve Fund requires a change in resources and requirements to appropriate funding not known at the time of the adoption of the budget;

WHEREAS Notice of Supplemental Budget was published on October 8, 2025, in the East Oregonian, which included the proposed supplement budget and notice of this meeting.

NOW THEREFORE, the Board of Commissioners orders:

1. That the supplemental Economic Development Reserve Fund is adopted.
2. That Transfer In, and Materials and Services are as follows:

	Original Approp	Amount of Inc/Dec	Revised Approp
<i>Resources</i>			
Transfers In			
Transfer from Local Improvement Distribution	20,000	1,000,000	1,020,000
<i>Requirements</i>			
Materials and Services			
Community Development	-0-	1,000,000	1,000,000

DATED this 15<sup>th</sup> day of October, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

---

Celinda A. Timmons, Chair

---

Daniel N. Dorran, Commissioner

---

John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

---

Records Officer

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the matter of Approving a Supplemental       )  
Budget Pursuant to ORS 294.471 for the       )     Order No. Budget2026-04  
Fiscal Year Ending June 30, 2026 for Program )  
16500 - Local Improvement Distribution       )

WHEREAS, on June 4, 2025, the Board of Commissioners adopted a budget and made appropriations for the fiscal year from July 1, 2025 to June 30, 2026;

WHEREAS the Local Improvement Distribution Fund requires a change in resources and requirements to appropriate funding not known at the time of the adoption of the budget;

WHEREAS Notice of Supplemental Budget was published on October 8, 2025, in the East Oregonian, which included the proposed supplement budget and notice of this meeting.

NOW THEREFORE, the Board of Commissioners orders:

1. That the supplemental Local Improvement Distribution Fund is adopted.
2. That Local Revenue, Transfers Out, and Contingency are as follows:

	Original Approp	Amount of Inc/Dec	Revised Approp
<i>Resources</i>			
Local Revenue			
SIP/Agreed Amounts	7,500,000	700,000	8,200,000
<i>Requirements</i>			
Transfers Out			
Transfer to Economic			
Development Reserve	20,000	1,000,000	1,020,000
Transfer to PERS Reserve	-0-	700,000	700,000
Contingency	1,180,000	(1,000,000)	180,000

DATED this 15<sup>th</sup> day of October, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

---

Celinda A. Timmons, Chair

---

Daniel N. Dorran, Commissioner

---

John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

---

Records Officer



THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the matter of Approving a Supplemental       )  
Budget Pursuant to ORS 294.471 for the       )     Order No. Budget2026-05  
Fiscal Year Ending June 30, 2026 for Program )  
45310 - Road Improvements                       )

WHEREAS, on June 4, 2025, the Board of Commissioners adopted a budget and made appropriations for the fiscal year from July 1, 2025 to June 30, 2026;

WHEREAS the Road Improvements Fund requires a change in resources and requirements to appropriate funding not known at the time of the adoption of the budget;

WHEREAS Notice of Supplemental Budget was published on October 8, 2025, in the East Oregonian, which included the proposed supplement budget and notice of this meeting.

NOW THEREFORE, the Board of Commissioners orders:

1. That the supplemental Road Improvements Fund is adopted.
2. That Beginning Cash, Materials and Services, and Transfers Out are as follows:

	Original Approp	Amount of Inc/Dec	Revised Approp
<i>Resources</i>			
Beginning Cash Balance	10,000	88,000	98,000
<i>Requirements</i>			
Materials and Services			
Inter-Governmental Payments	165,095	20,000	185,095
Transfers Out			
Transfer to General Fund	-0-	68,000	68,000

DATED this 15<sup>th</sup> day of October, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

---

Celinda A. Timmons, Chair

---

Daniel N. Dorran, Commissioner

---

John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

---

Records Officer

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the matter of Approving a Supplemental       )  
Budget Pursuant to ORS 294.471 for the       )     Order No. Budget2026-06  
Fiscal Year Ending June 30, 2026 for Program )  
30170 - Foreclosed Property                       )

WHEREAS, on June 4, 2025, the Board of Commissioners adopted a budget and made appropriations for the fiscal year from July 1, 2025 to June 30, 2026;

WHEREAS the Foreclosed Property Fund requires a change in resources and requirements to appropriate funding not known at the time of the adoption of the budget;

WHEREAS Notice of Supplemental Budget was published on October 8, 2025, in the East Oregonian, which included the proposed supplement budget and notice of this meeting.

NOW THEREFORE, the Board of Commissioners orders:

1. That the supplemental Foreclosed Property Fund is adopted.
2. That Beginning Cash and Transfers Out are as follows:

	Original Approp	Amount of Inc/Dec	Revised Approp
<i>Resources</i>			
Beginning Cash Balance	9,070	60,000	69,070
<i>Requirements</i>			
Transfers Out			
Transfer to General Fund	45,000	60,000	105,000

DATED this 15<sup>th</sup> day of October, 2025.

UMATILLA COUNTY BOARD OF COMMISSIONERS

---

Celinda A. Timmons, Chair

---

Daniel N. Dorran, Commissioner

---

John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

---

Records Officer