

CROOK COUNTY WORK SESSION

**Administration Conference Room
203 NE Court Street, Prineville, OR**

Tuesday February 7, 2023 at 9 a.m.

**Members of the public and media are welcome to attend in person with social distancing or via WebEx 1-408-418-9388; Access Code: 2557 624 5694
Meeting Password: 37qgD2rbpy2**

	Requester	Discussion Matter	Packet Docs
1		Public Comment	
2	Andy Parks	Mid-year financial review with Budget Committee	✓

	Requester	Executive Discussion Matter	Packet Docs
Exec #1		ORS 192.660(2)(h) Consulting with Counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed	✓
Exec #2		ORS 192.660(2)(e) For the purpose of conducting deliberations with persons designated by the governing body to negotiate real property transactions	✓

Items placed on the Work Session agenda are intended for discussion only, without making decisions or finalizing documents unless an emergency exists.

**The Court may add additional items arising too late to be part of this Agenda. Agenda items may be rearranged to make the best use of time.*

**The meeting location is accessible to persons with disabilities. If additional accommodations are required, please submit your request 48 hours prior to the meeting by contacting County Administration at 541-447-6555.*

*Requests to be placed on the Work Session agenda are
due by 5 p.m. the Thursday before the Work Session*

February 7, 2023 Work Session Agenda



Agenda Item Request

Date:

February 2, 2023

Meeting date desired:

February 7, 2023, work session

Subject:

Mid-year financial review with Budget Committee

Background and policy implications:

In the fiscal year 2023 budget meetings the Budget Committee approved an action for a mid-year financial report and review. The report and associated information addresses that action.

Budget/fiscal impacts:

None

Requested by:

Andy Parks, 541.419.9779

aparks@geloregon.com

Presenters:

Andy Parks

Legal review (only if requested):

NA

Elected official sponsor (if applicable):

NA

Attachments:

2nd Quarter Budget-Actual Financial Report for the Quarter Ended December 31, 2022

Draft fiscal policies and memo with explanation of changes

Assumptions for fiscal year budget 2024 and succeeding four years

Memo:

To: Crook County Budget Committee

From: Andy Parks, GEL Oregon, Inc.

Date: February 3, 2023

RE: Forecasts, significant budget issues, and preliminary assumptions for Fiscal Year 2024 Budget and succeeding four fiscal years

Forecasts:

The following assumptions, together with capital project spending from five-year capital improvement plans (CIPs), and staffing plans will be used to prepare five-year forecasts for the major operating funds that will be included in the proposed budget for FY 2024.

Significant Budget Issues

- Significant employee turnover during the past three years
- Potential for wage/benefit adjustments to be competitive
- Sheriff's office staffing
- District Attorney's office staffing
- Road funding – new roads and maintenance
- ERP/HRIS software acquisition and implementation
- Facilities - Justice Center, Courthouse, and other office space
- Fairgrounds operations funding sustainability
- \$6.0 million federal revenue in FY 2023, not planned for and is unrestricted
- Debt service for Justice Center/Courthouse beginning FY 2028
- Property taxes from Data Centers beginning FY 2028

Preliminary Assumptions

<i>Expenses</i>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>
Inflation	5.0%	3.0%	2.0%	2.0%	2.0%
Wages	3.0%	3.0%	3.0%	3.0%	3.0%
Health insurance	7.5%	7.5%	5.0%	5.0%	5.0%
401k	2.0% ¹	0.0%	0.0%	0.0%	0.0%
PERS – Tier 1/II	3.17%	3.17%	2.0%	2.0%	1.0%
PERS – OPSRP	3.61%	3.61%	2.5%	2.5%	1.5%
Workers Benefit	100%	0.0%	0.0%	0.0%	0.0%

¹ Effective January 1, 2024, increase from 10% to 12%

Revenue

Property taxes	5.0%	4.5%	4.5%	5.0%	5.0%
Road District	~750k	~750k	~750k	~750k	~750k
Transient room tax	5.0%	5.0%	5.0%	5.0%	5.0%
Road taxes	per AOC	per AOC	per AOC	per AOC	per AOC
Federal PILT	2.0%	2.0%	2.0%	2.0%	2.0%
Other federal ²	2.0%	2.0%	2.0%	2.0%	2.0%
Other state ³	2.0%	2.0%	2.0%	2.0%	2.0%
Interest earnings	3.5%	3.0%	2.5%	2.5%	2.0%
Population growth	2.0%	2.0%	2.0%	2.0%	2.0%

Revenue from Fairgrounds, Airport, Landfill, Weed, Community Development and other charges for services will reflect updated analysis through March 2023.

² Other federal excludes known federal grants

³ Other state excludes known state grants

Memo:

To: Crook County Budget Committee

From: Christina Haron, CPA Acting Finance Director

Date: February 2, 2023

RE: Fiscal Policies

We have completed a review of the County's fiscal policies. In our review, we believe this is an opportunity to rewrite rather than edit the policies. As a framework for the rewritten fiscal policies we used the fiscal policies of Deschutes County as a starting point, removing policy language that was not relevant, revised language to be consistent with Crook County's needs, incorporating various Crook County policies and addressing other areas as needed. Significant changes are noted below.

- Addition of Table of Contents
- Addition of Executive Summary
- Consolidated operating budget and financial planning sections
- Included reserves in Financial Planning and Budgeting section
- Investments consolidated into cash management
- Internal controls consolidated into Financial Reporting
- Detail by fund of the minimum "net working capital" balances (contingency) needed to operate efficiently without interim or internal borrowing
- Clarified language to streamline certain processes, such as grant applications
- Expanded use of one-time revenue to facilitate use of \$6.0 million federal funding to address current funding deficiencies
- Added annual review of policies by a finance committee
 - This will require creation of a finance committee – suggestion is a three-member committee consisting of finance director, a County Commissioner and one other member

We look forward to your review, comments, and questions to help us with this update.

Crook County Fiscal Policies

TABLE OF CONTENTS

	Page
A. Executive Summary	1
B. Financial Planning and Budgeting Policies	2
C. Financial Reporting Policies	4
D. Revenue Policies	5
E. Expenditure Policies	6
F. Cash Management Policies	6
G. Debt Policies	7
H. Pension Funding Policies	8
I. Management of Fiscal Policies	8
J. Definition of Terms	9

A. EXECUTIVE SUMMARY

Crook County has an important responsibility to its citizens to protect and manage public funds to ensure the sustainable provision of services desired by the County's citizens. The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding in order to:

- Demonstrate to the citizens of Crook County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial foundation to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of operations of the County and its special districts in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and Administrative Rules, federal legislation, agreements and other contractual documents.

These policies apply to all financial operations of Crook County and all other entities governed by the Crook County Court.

Crook County Fiscal Policies

B. FINANCIAL PLANNING AND BUDGETING POLICIES

B1. Oregon Budget Law

In accordance with Oregon Budget Law, Crook County adopts a balanced budget by individual fund and in total.

For each fund, total resources, consisting of beginning net working capital, current year revenues and other resources, equal total requirements, which includes personnel, materials and services, capital outlay, debt service, transfers, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

Additionally budget appropriations are made in accordance with Oregon Budget Law at the department, category or program level.

B2. Budget Process

The County's annual budgeting process engages management, advisory boards, the Budget Committee, the County Court as well as public comment received throughout the year so that major policy issues, department goals and objectives are identified, reconciled, and aligned with County Court goals and objectives. The reconciled and aligned goals and objectives are incorporated into the annual budget with resources directed to achieve the goals.

The proposed budget is presented to the Budget Committee in public meetings held in the spring of each year. The Budget Committee approves the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments to address issues identified during the budget review process including those raised by the public.

The County Court, at a public meeting in prior to July 1, and after a public hearing, adopts the budget, property tax rate for operations and levy

amount for any general obligation debt, with amendments, limited to ten percent in each fund, to address items raised by the public, themselves, or subsequent emerging items.

The adopted budget is a living document for the fiscal year, meaning it may be amended throughout the year to address emerging opportunities, risks and/or changes in conditions.

B3. Budget Adjustments

All budget adjustment requests will be submitted to the Finance Department for analysis. The County's Financial Officer will determine the need for the adjustment and, if necessary, prepare the resolution and any required public notices for the proposed adjustment for County Court consideration to ensure compliance with budget laws.

B4. Net Working Capital (Contingency)

In order to maintain a prudent level of financial resources to avoid reducing service levels, borrowing between funds during the fiscal year, increasing fees, and/or raising taxes (i.e. voter-approved local option levy) due to revenue shortfalls and unforeseeable one-time expenditures, the minimum net working capital balances, as of the beginning and end of each fiscal year, will be determined and established by the Finance Director. Net working capital indicates funds readily available to meet current expenditures.

The determined minimum balances and actual and/or estimated amounts will be reported in the budget document and quarterly financial reports. In the event net working capital falls below the established thresholds, the Finance Director shall provide the County Court for Court approval a plan to restore compliance.

The following table summarizes the minimum net working capital for each fund.

Crook County Fiscal Policies

FUND	PERIOD TO FUND	FUNDING SOURCES, COMMENTS
Operating Funds		
General	5 months	Property tax funded
Road	12 months	Major capital improvement risk
Sheriff's Office	5 months	Property tax funded
Community Development	18 months	Volatile activity, 100% fee supported
Health Services	4 months	Federal, state, and local funding
Library	5 months	Property tax funded
Veterans Services	3 months	State and local funding
Special Transportation	3 months	State and federal funding
Video Lottery	3 months	Quarterly state funding
Surveyor	6 months	100% fee-funded services
Tourism	3 months	Quarterly local funding
Fairgrounds	3 months	Diversified local funding
Weed Control	6 months	Federal and local funding, 100% fees
Airport	6 months	Federal, state, and local funding
Facilities	3 months	Internal service funding
Other Funds		
Clerk Special Revenue	None	Local funding
Taylor Grazing	None	Non-operational federal funding
Title III	None	Non-operational federal funding
Mental Health Services	None	Pass-through activity
Community College Edu Center	None	Funded per agreement
Crooked River Watershed	None	Pass-through activity
Capital Asset Reserve	None	Emergency and opportunities fund
Justice Center/Courthouse	None	Capital projects fund
Debt Service	None	Debt service fund
County Special Districts		
OSU Extension	5 months	Property tax funded
Historical Society (Museum)	5 months	Property tax funded
B5. Long-Range Planning		
Each year the County will update resource and requirement forecasts for major operating funds for the next five years, including an updated five-year Capital Improvement Plan (CIP) for all capital equipment, vehicles, transportation improvements, landfill improvements, fairground facilities, and		building improvements (see also B7 below). The forecasts will be included in the annual budget to facilitate budget decisions and strategic planning, based on a multi-year perspective.
B6. Budget Awards Program		
		The County will submit its annual budget to the Government Finance Officers Association

Crook County Fiscal Policies

(GFOA) Distinguished Budget Presentation Awards Program in order to hold a best practices standard of preparing budget documents of the very highest quality.

B7. Capital Assets and Improvements

The County's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year. Capital assets costing less than \$10,000 or having a useful life of one year or less will be treated as operating expenditures.

Annually, the County will approve a five-year Capital Improvement Plan (CIP), congruent with the adoption of its budget, starting with the Fiscal Year 2024 budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying the needs, conditions, and circumstances that have caused the project's creation, as well as the expected results if the project is approved and implemented or if no action is taken.

C. FINANCIAL REPORTING POLICIES

C1. Accounting

The County's accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP), as well as standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

C2. Internal Controls

Financial systems, procedures and processes will maintain internal controls to monitor revenues, expenditures, program performance, and grant requirements on an ongoing basis.

C3. Annual Audit

An annual audit will be performed by an independent public accounting firm, licensed as

a municipal auditor, with an audit opinion to be included with the County's published annual financial report.

C4. Annual Financial Report

The annual financial report shall demonstrate compliance with finance-related legal and contractual provisions, including disclosures in sufficient detail to minimize ambiguities and potential for misleading inference.

The County's annual financial report will be provided as required to stakeholders to enable them to make informed decisions and it will also be posted on the County's website.

As a continuing disclosure requirement, the annual financial report will be provided via electronic submission to the Electronic Municipal Securities Rulemaking Board (EMMA).

C5. Quarterly Financial Reports

The Finance Department will collaborate with all County departments, to prepare quarterly financial reports that will include unaudited comparisons of actual to budget, with updated full-year estimates of revenue and expenditures. The report will also include narrative highlighting progress made on goals and other initiatives, including explanation to any material changes to delivery of budgeted activity and revenue or expenditures. These reports will be posted to the County's website.

C6. Financial Accounting Activity

The Finance Department will oversee the County's enterprise resource planning (ERP) financial systems and perform financial transactional activity, including review and adjustments, reconciliations, and allocations. ERP information will be accounted for timely and accurately, with daily posting and review of transactions. Inquiry and transactional access to ERP information and systems will be available,

Crook County Fiscal Policies

consistent with internal control protocols, to all Court members, elected officials, management, and authorized staff to facilitate oversight, accountability, and timely decision making.

D. REVENUE POLICIES

D1. Revenue Diversification

The County will diversify its revenue streams to reduce reliance on property taxes and potential negative implications to service delivery resulting from fluctuations in revenue sources.

D2. Property Taxes

The County's general operating levy will be used primarily to fund the Sheriff's Office, Library, Clerk's office, Assessor's office, District Attorney's office, Juvenile Services, Health Services, Veterans Services, the Fairgrounds, and the Historical Society. Additionally, property taxes may be utilized to support voter-approved debt for capital items.

D3. Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The amount of individual fees will be established at amounts that do not exceed the full cost of delivering a service. The County will annually review and adjust all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. Factors for fee or charge adjustments will include the impact of inflation, the cost of federal and state mandates, gained efficiencies, and updates/revisions to rate setting methodologies.

D4. Billing Rates

The County shall establish billing rates for its employees and capital equipment, including vehicles. The rates will be determined on a full-cost recovery basis. These rates will be charged to internal and external customers as incurred.

D5. Collection Policy

The County shall timely pursue collection of delinquent accounts. Interest may be charged on past due accounts, and when so charged the rate shall be at statutory rates unless another rate is imposed by agreement or statute. When necessary, the County may discontinue service, present a case at small claims court, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.

D6. Use of One-Time Revenue

Generally, one-time revenue shall be directed to non-recurring capital requirements, debt retirement, contribution to capital reserves, contribution to PERS unfunded liability or other liability, and other non-recurring expenses. One-time revenue shall not be used to fund ongoing operations, unless the County, in the context of a multi-year financial plan, chooses to address funding gaps and other operating requirements with future funding to sustain those operations identified and documented.

D7. Use of Unpredictable Revenue

Revenue of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenue is reduced or discontinued.

D8. Pursuit of Grant Funding

Grants are generally contributions from one government to another, usually for a specific purpose. Grants may come with matching fund and/or other requirements. Therefore, the County Judge shall approve all grant applications before their submission.

Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional

Crook County Fiscal Policies

continuing compliance requirements shall be evaluated and considered before submittal of the application. The evaluation shall be overseen and/or performed by the Finance Director in collaboration with the receiving department.

The County Court will be provided with the evaluation report with the request for the County Court to accept the grant.

D9. Revenue Estimates

Revenue will be estimated annually in the budget process in a conservative manner using objective and analytical approaches, with five-year forecasts as noted above. Forecasts of current year revenue will be updated quarterly as noted in B5 above.

E. EXPENDITURE POLICIES

E1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the adopted budget. Department directors, managers, or division managers will be responsible for the administration of their department/division budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

E2. The County Judge will administer expenditure control at the category or divisional level. Additionally, the County Judge may give authorization to mandate expenditure control down to any line-item level. Expenditures anticipated to be in excess of these levels will require County Court approval.

E3. All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state and federal laws and regulations.

E4. All compensation planning and collective bargaining will include analyses of the total cost of compensation, which includes but is not limited to analysis of salary increases, health benefits, pension contributions, and other fringe benefits.

E5. The County uses internal service charges to account for services provided by one department to other departments on a cost-recovery basis.

The departments providing internal services include Administration/County Court, Facilities, Finance, GIS, Human Resources, Information Technology, and Legal Counsel.

Goals of an internal service charge include but are not limited to the following:

- a. To improve operational efficiency and effectiveness.
- b. To enhance accountability and transparency of administrative and related overhead costs.
- c. To measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

E6. County staff are to make every effort to control expenditures to ensure County services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

F. CASH MANAGEMENT POLICIES

F1. Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's

Crook County Fiscal Policies

investment policy shall be approved by the State of Oregon Short-Term Fund Board as required and reviewed by the County Court annually, or as otherwise needed.

F2. Banking Services

The County will periodically review its banking services (no less than every five years). If fees and/or services of the existing banking relationships are not meeting expectations and/or pricing of competitors is materially less than present relationships, the County will seek requests for proposals for banking services.

F3. Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Crook County to validate that the only Crook County accounts, listing Crook County or a Crook County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the County Court and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.

F4. Authorization and Management

The County Court shall by action of the Court authorize all bank accounts and authorized signatories to those bank accounts. The Finance Director shall manage all banking and investment related services for the County.

F5. Credit/Purchase Cards

The Finance Director, in consultation with the County Judge, is authorized to set up credit/purchase cards for County staff as requested, consistent with purchasing limitations.

F6. Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are

used and must perform their duties in compliance with law, policy, and established procedures. In order to provide citizens with an objective and independent appraisal of County government, the County will maintain an independent audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

G. DEBT POLICIES

G1. The Finance Director is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

G2. No debt will be issued for which a sufficient specifically identified revenue source(s) is(are) available for repayment. The Finance Director shall prepare an analysis of the source(s) of repayment prior to issuance of any debt.

G3. When issuing long-term debt, the County will ensure that debt is only incurred when necessary and when all of the following conditions are met:

- a. For capital improvements too large to be financed from current resources,
- b. The useful life of a financed improvement must exceed the life of the related debt,
- c. The benefits of financing exceed the cost of borrowing, and
- d. Operating costs related to capital improvements are adequately considered, forecasted, and matched with corresponding revenue before debt is issued.

Crook County Fiscal Policies

- G4. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of state law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes.

The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (limit of 1% and 2% of the real market value of all taxable property, respectively).

All bond issuances and promissory notes will be authorized by resolution of the County Court.

- G5. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or interfund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long-term debt.

- G6. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's or S&P credit ratings for full faith and credit debt and for general obligation debt.

- G7. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

H. PENSION FUNDING POLICIES

- H1. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner.

- H2. The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The following principles and objectives shall guide the County:

- a. PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions.
- b. The County will prepare a PERS rate stabilization plan during Fiscal Year 2024 to more equitably fund PERS costs on a sustainable basis and update annually thereafter, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

- H3. To continue the County's accountability and transparency, the County will communicate all of the information necessary for assessing the County's progress toward meeting its pension funding objectives periodically, but no less than annually.

I. MANAGEMENT OF FISCAL POLICIES

- I1. Fiscal policies and changes in policies shall be approved by the County Court and adopted by resolution after a public hearing is held. The approval may be inclusive of the annual budget adoption process and the associated resolutions to that process.
- I2. The Finance Director or designee shall prepare a report explaining the substantive impact of all changes recommended and their impact on the County's operations, service levels, and/or finances.

Crook County Fiscal Policies

13. The Finance Committee shall review the County's fiscal policies annually.
14. The County Judge shall implement fiscal policies and monitor compliance.
15. If the County Judge discovers a material deviation from policy, it shall be reported in writing to the County Court in a timely manner.
16. As a part of the County's annual budget document, the County Judge's budget message shall identify the following:
 - a. All major changes in policy since the previous budget year,
 - b. Any material variations from policy in the ensuing year's budget, and
 - c. Funds that do not meet reserve requirements, along with the developed plan to restore the reserves to the desired levels.

J. DEFINITION OF TERMS

Budget Committee

A committee consisting of the three County Court members and an equal number of citizen members appointed by the County Court.

Capital Improvement Plan (CIP)

The CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the County, such as roads, landfill, airport, jail, information technology, County facilities, and vehicles.

Category level

For budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

Debt Coverage Ratio (DCR)

Represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects "net revenues" equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

Divisional level

For budget control purposes, divisional level would include the jail within the Sheriff's Office. Other divisions may include the building and electrical divisions within the Community Development Department.

Government Finance Officers Association (GFOA)

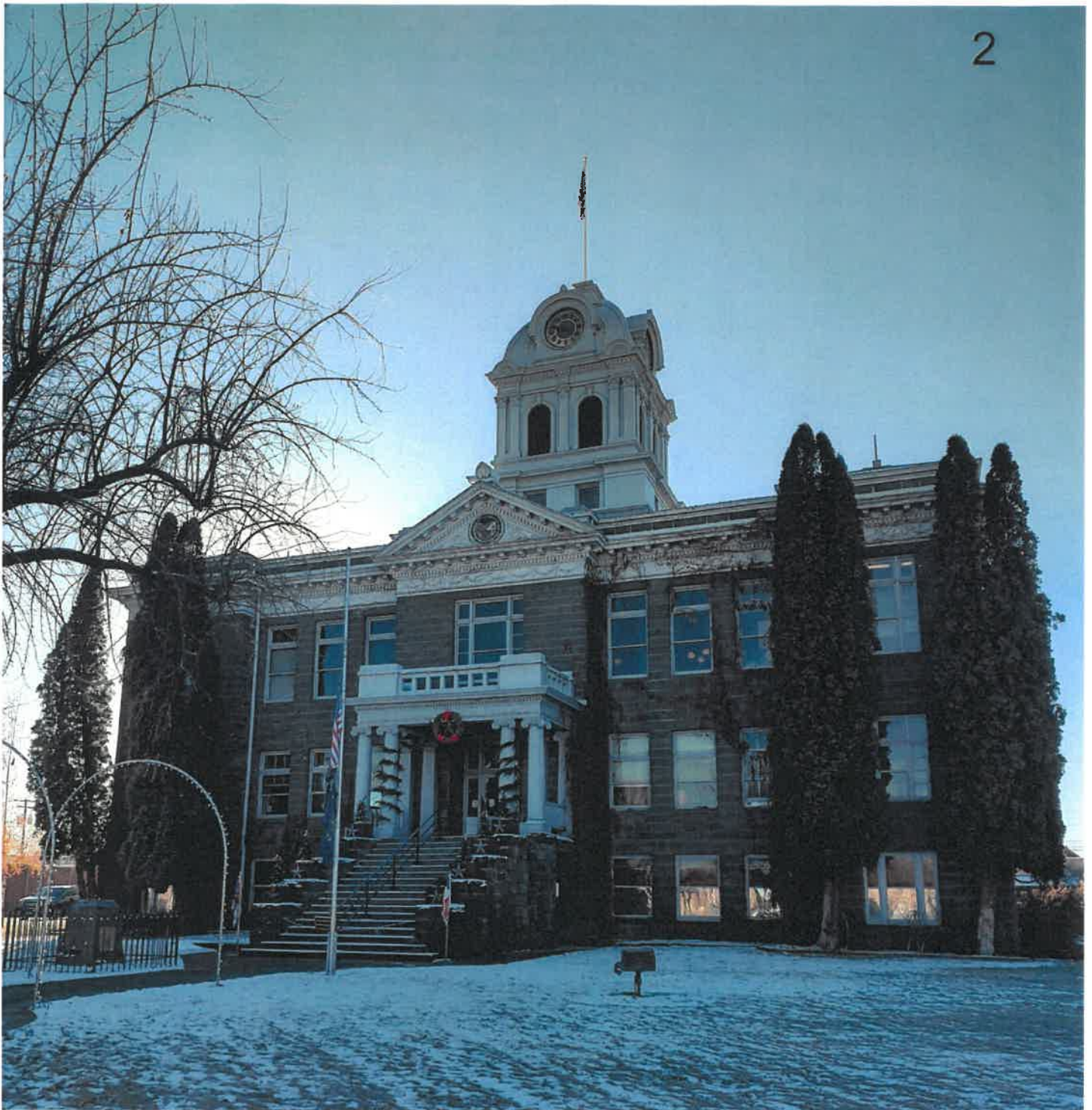
The national finance officers' organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while promoting their use through education, training, facilitation of member networking, and leadership.

Net Working Capital

Net working capital indicates funds readily available to meet current expenditures. Formula: Current assets - Current liabilities = Net working capital

Oregon Revised Statutes (ORS)

Oregon's compilation of state laws including rules of civil procedure.



Second Quarter Report

Period Ending December 31, 2022



Crook County
Oregon
2

January 31, 2023

Dear County Judge, Commissioners, Citizens of Crook County, and other interested individuals:

We are pleased to report on activities and progress we have made on County goals on behalf of Crook County for the second quarter ended December 31, 2022. The report includes comparisons of actual to budgeted amounts, a County-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted. Additionally, we include a debt summary and a schedule of key metrics for the County's debt which can be found on the last page.

Budgeted amounts presented have generally been allocated proportionately, i.e., twenty-five percent (25%) of the fiscal year amount for the quarter. However, revenue such as property taxes and transient room taxes, debt proceeds and expenditures such as capital outlay, transfers to and from other funds for capital projects, and debt service reflect allocations that are based on the actual need or requirement. Budgeted personnel costs are allocated 21% for the first, 25% for the second and third quarters with 29% allocated to the final payroll due to the accrual of payroll at year-end. Explanations are provided as necessary with each fund. Additionally, the full fiscal year budget and the updated estimated amounts for the full fiscal year are provided. When full fiscal-year estimated amounts vary considerably from the full fiscal-year budgeted amounts, an explanation is provided.

Miscellaneous income is greater than budgeted across the board due to interest income being higher than expected due to strategic investment of a portion of cash reserves and rising interest rates on interest-bearing accounts.

A few items of note that have occurred during this quarter in the County are as follows:

Beginning Fund Balance on several funds was updated due to changes in Fiscal Year 2022 as final guidance was received in October regarding reporting the American Rescue Plan Act spending and several adjustments were made at the request of our auditors to bring financials in line with that guidance.

Operations

- Airport
 - Completed apron and runway extension projects
- Assessor's Office
 - Completed certification of the County Tax Roll for 2022-2023
- Community Development
 - Began cleanup project for the County Code to improve readability
 - Continued work on the Tail Study for data centers
- County Clerk
 - Completed the November election timely and accurately
- District Attorney's Office
 - Continues to work through cases that were back logged during COVID
- Facilities
 - Continued work on a 10-year capital replacement schedule for County buildings



- Completed upgrades on the Library HVAC and lighting for multiple buildings
- Fairgrounds
 - Installed forty new livestock pens for 4-H and FFA animals
 - Purchased equipment and made repairs to multiple buildings
- Finance
 - Submitted the budget for consideration of the Government Finance Officers Association Distinguished Budget Award
- Health Department
 - Hired nine new staff members including two high school students
 - Continued compliance reviews/audits for various agencies
- Information Technology
 - Successfully moved the County's email domain to .gov for security purposes
- Justice Center
 - Foundation work continued during the quarter
 - Began constructing the first walls at the end of December
- Juvenile Department
 - Modernized the department focusing on better communication with clients and remote access to records for staff members while out of the office on cases.
- Landfill
 - Completed and passed several important environmental tests and monitoring
 - Built an insulated and heated recycling shed
- Legal Counsel
 - Completed the sale of foreclosed property and handled numerous other land use matters.
- Library
 - Expanded limited service to Paulina
 - Enrolled 70% of eligible Crook County children in the Dolly Parton Imagination Library
- Road Department
 - Began overlay of Ochoco Ranger Station Road
 - Graded all gravel roads and maintained trees within right of way
- Sheriff's Office
 - Received donation of 5 vehicles from Bend Police Department
 - Completed Sigma Tactical Wellness program for 41 employees

If you have questions, please let us know.

Sincerely,

Christina Haron

Christina Haron, CPA
Acting Finance Director



County-wide – All Funds

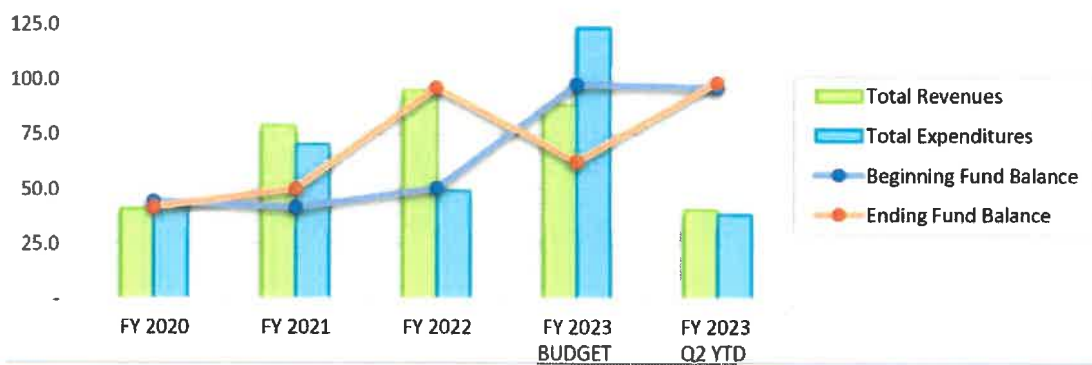
The County began the quarter with a combined \$102.67 million fund balance. During the quarter, the County received \$20.63 million in revenue, had operating expenditures of \$20.18 million, invested \$4.21 million in capital, and paid \$0.3 million in debt service. The County's ending combined fund balance totals \$98.62 million. Total ending fund balance across the County meets or exceeds the desired minimum per the County's fiscal policies, however, several funds individually are below the policy minimums. These shortfalls are being addressed in fiscal years 2023 and 2024. Detail information per fund is presented on the individual fund pages.

Quarter Ended December 31, 2022

Information for the October 1, 2022 – December 31, 2022 quarter only

FUND	BEGINNING FUND BALANCE	REVENUE	TOTAL RESOURCES	EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENDITURES	ENDING FUND BALANCE
General Fund	\$ 13,054,971	\$ 4,380,074	\$ 17,435,044	\$ 12,023,224	\$ -	\$ -	\$ 12,023,224	\$ 5,411,820
Road Fund	15,954,324	968,431	16,922,755	951,643	401,799	-	1,353,442	15,569,313
Sheriff's Office	2,656,932	8,406,594	11,063,526	2,498,474	174,800	68,200	2,741,473	8,322,053
Community Development	11,406,277	716,452	12,122,729	886,152	-	-	886,152	11,236,577
Landfill	4,734,358	762,998	5,497,356	476,340	-	-	476,340	5,021,017
Health Services Fund	2,783,114	1,171,437	3,954,551	682,920	-	-	682,920	3,271,631
Facilities	577,691	444,787	1,022,478	367,653	55,890	-	423,543	598,935
Library	398,668	1,272,680	1,671,348	348,184	-	-	348,184	1,323,164
Fairgrounds	9,830	503,041	512,871	188,575	256,653	-	445,227	67,644
Airport	26,638	91,604	118,242	207,705	28,663	-	236,368	(118,126)
Weed Control	247,205	14,362	261,568	46,912	-	-	46,912	214,656
Veterans Services	95,177	63,524	158,701	84,614	-	-	84,614	74,087
Capital Asset Reserve Fund	10,807,234	49,698	10,856,931	-	-	-	-	10,856,931
Capital Project Funds								
Justice Center and Courthouse	37,691,237	128,488	37,819,725	385,968	3,295,614	-	3,681,582	34,138,144
Other Non-Major Funds								
Debt Service Funds	38,140	507,841	545,980	-	-	232,500	232,500	313,480
Mental Health Fund	10,545	943,162	953,707	942,671	-	-	942,671	11,036
Special Transportation Fund	767,068	87,432	854,500	20,322	-	-	20,322	834,178
Title III Fund	490,089	2,182	492,271	-	-	-	-	492,271
Crook County School Fund	545	-	545	545	-	-	545	-
Video Lottery Fund	276,700	62,685	339,385	18,750	-	-	18,750	320,635
Surveyor	174,599	19,091	193,690	15,764	-	-	15,764	177,926
Clerk Special Revenue Fund	237,915	6,812	244,727	6,976	-	-	6,976	237,751
Comm College Edu Center Fund	130,465	595	131,061	-	-	-	-	131,061
Crooked River Watershed	(2,555)	21,848	19,293	25,898	-	-	25,898	(6,604)
Tourism Fund	65,490	13,060	78,551	-	-	-	-	78,551
Taylor Grazing Fund	38,105	173	38,278	737	-	-	737	37,541
COUNTY TOTAL	102,670,768	20,639,045	123,309,813	20,180,025	4,213,419	300,700	24,694,143	98,615,670

COUNTY-WIDE - ALL FUNDS Revenues and Expenditures | 2020-2023 in millions



Crook County, Oregon

Quarterly Report

December 31, 2022



The financial information included in this report is preliminary, unaudited and subject to revision upon completion of closing and audit processes.

General Fund

The County's General Fund accounts for the following departments: Administration, Assessor, County Clerk, District Attorney, Finance/Treasurer, Human Resources, Information Technology, GIS, Juvenile, Legal, and Victims Assistance. Additionally, reporting for non-departmental, special payments, and transfers are accounted for in the General Fund. The primary revenue sources to fund these operations are a portion of the County's general property tax levy, a portion of payments in lieu of taxes from the data centers and federal lands, other intergovernmental revenue directed to specific programs, as well as internal service charges for administration, legal, finance, human resources, and IT/GIS, and licenses, permits, and fees.

Revenue for the second quarter was approximately eighteen percent (18%) of the annual budget. Tax collection revenue for the quarter was about seventy-one percent (70.9%) of the annual budget but is anticipated to be slightly higher than budgeted for the fiscal year as the actual levy was eight percent (8%) above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%).

Licenses, permits and fees collected during the first quarter were ninety-one percent (91.1%) of the allocated quarter budget and twenty three percent (23%) of the annual budget. Licenses, permits and fees are projected to meet budget expectations. Charges for services are roughly seven percent (7.4%) of annual budget but are anticipated to increase in future quarters to remain on budget for the year. Lastly, miscellaneous revenue collection is more than twelve hundred percent (1,227%) of the annual budget due to the sale of a foreclosed property.

For the quarter, expenditures for all departments and transfers were consistent with budget (within ten percent (10%) of the quarterly budget) except for County Court, Human Resources, and Legal Counsel. County Court expenditures were about one-hundred-fifty-three percent (153%) of the quarterly budget due to additional contracted services. Human Resources expenditures were about sixty-three percent (62.5%) of the quarterly budget due to staffing vacancies and deferring programs until staffing is filled. Finally, Legal Counsel expenditures were one-hundred-thirteen percent (113%) of the quarter budget due to additional contracted services. Budget adjustments will be needed for the additional services.

Overall, the General Fund realized a reduction in fund balance of \$7.64 million during the quarter due to the large grant received from ODOT recognized in the first quarter and passed through to the City in the second quarter. If those funds timed in the same quarter, the fund balance would have increased by approximately \$1.76 million which was expected as property tax and the data center payments in lieu of taxes were received during this quarter.

Full-year estimates for revenue were updated to account for increased interest revenue. Estimates for expenditures have been revised to address various changes in staffing and increases in contracted services.

The estimated ending fund balance of \$6.2 million is \$0.53 million less than budgeted and meets fiscal policy requirements.

During the quarter, the Assessor's Office successfully completed the Certification of the County Tax Roll for 2022-2023 during the quarter. Over 2,300 deeds were processed for calendar year 2022, which is the highest over the last seven years indicating strong sales activity within the County. The Assessor's



Office also processed and mailed over 650 Personal Property Tax Returns and answered questions for businesses regarding those returns and tax payments.

The County Clerk's office successfully completed the election in November and timely Certified the Tax Roll with the Assessor and Tax Collector during the quarter. The Clerk's office continues to modernize processes and scan the backlog of County Court Minutes.

The District Attorney's office continues to work through cases that were back logged due to COVID during the quarter while continuing to train new staff.

The Finance Department successfully completed the collection of property taxes for the November 15th due date. The FY23 budget was also submitted to the Government Finance Officers Association for consideration for the Distinguished Budget Award during the quarter. A new multi-tenant Cash Receipts/ Accounts Receivable software that will allow more efficient, centralized management of billing across departments was also implemented.

The Information Technology Department (IT) successfully moved the County's email domain to .gov during the quarter which allows greater security for email correspondence. The HIPPA (Health Insurance Portability & Accountability Act) Audit for IT was completed successfully, and the switch at the Annex for Human Resources and Legal was successfully upgraded.

GIS has received good feedback on a new Survey Research Tool that was implemented during the quarter and has created a County Planning Development Map that allows the public to see development within the County. Addressing is anticipated to pick up in the Spring and Summer months which will increase revenue.

During the quarter, the Juvenile Department's long-tenured director retired, and a new director was appointed from within the department. Modernization was a focus during the quarter including increasing communication with clients via text and social media and allowing staff to have remote access to records. Expunctions were brought current and have been bringing in additional revenue. Several changes to low-level crimes that allow informal probation have been updated to reduce recidivism and keep more community youth out of the court system.

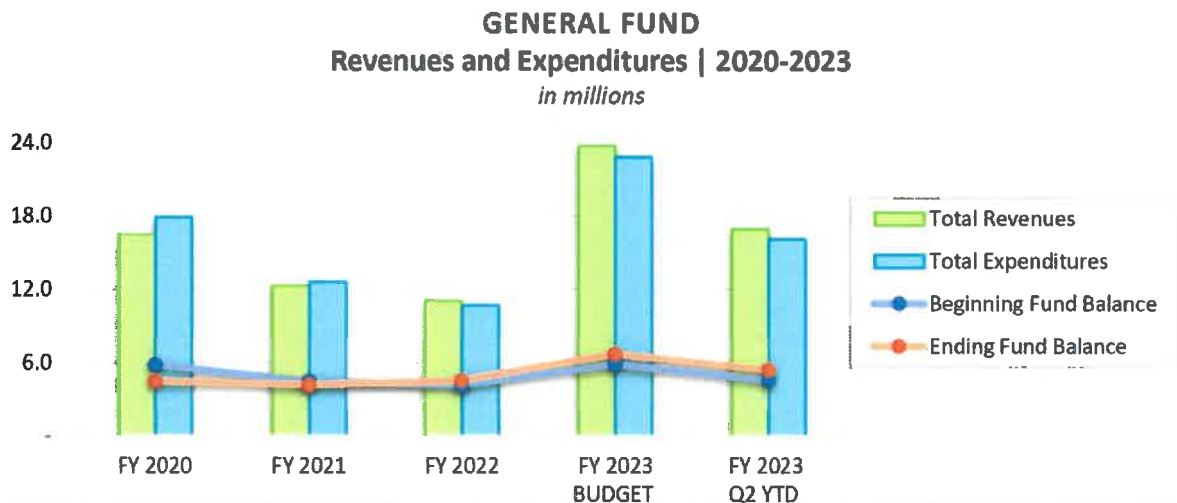
The County's Legal team successfully completed the sale of county property near Houston Lake Road and handled numerous other land use matters including solar, aggregate, and code compliance during the quarter.



General Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 3,003,050	\$ 2,505,520	\$ (497,530)	83.4%	\$ 3,179,700	\$ 2,797,688	\$ (382,012)	88.0%	\$ 3,535,000	\$ 3,583,000
Intergovernmental	158,214	194,876	36,662	123.2%	11,074,980	11,160,004	85,024	100.8%	15,821,400	15,820,000
Internal Service	961,175	960,414	(761)	99.9%	1,922,350	1,920,828	(1,522)	99.9%	3,844,700	3,845,000
Licenses, Permits & Fees	101,225	92,253	(8,972)	91.1%	202,450	191,446	(11,004)	94.6%	404,900	430,000
Charges for Services	24,225	7,189	(17,036)	29.7%	48,450	25,278	(23,172)	52.2%	96,900	97,000
Miscellaneous	12,625	619,822	607,197	4909.5%	25,250	854,382	829,132	3385.7%	50,500	869,000
Total Revenues	4,260,514	4,380,074	119,560	102.8%	16,453,180	16,949,626	496,446	103.0%	23,751,400	24,638,000
Expenditures										
Assessor's Office	248,248	246,822	1,426	99.4%	519,064	519,147	(83)	100.0%	1,128,400	1,121,000
County Clerk	148,775	142,125	6,650	95.5%	273,746	253,141	20,605	92.5%	595,100	584,000
County Court	155,148	236,749	(81,601)	152.6%	339,848	435,043	(95,195)	128.0%	738,800	922,000
District Attorney	432,900	979,221	546,321	226.2%	796,556	734,230	62,326	92.2%	1,731,600	1,733,000
Finance	255,150	229,879	25,271	89.7%	558,900	546,465	12,435	97.8%	1,215,000	1,215,000
GIS	61,320	59,689	1,631	97.3%	117,530	109,057	8,473	92.8%	255,500	255,000
Human Resources	185,075	115,652	69,423	62.5%	340,558	207,688	132,870	61.0%	740,300	725,000
Information Technology	178,936	176,827	2,109	98.8%	512,716	507,545	5,171	99.0%	1,114,600	1,090,000
Juvenile	287,850	272,546	15,304	94.7%	529,844	503,227	26,617	95.0%	1,151,400	1,146,000
Legal Counsel	110,418	124,806	(14,388)	113.0%	241,868	264,445	(22,577)	109.3%	525,800	539,000
Natural Resources	14,000	15,399	(1,399)	110.0%	25,760	27,390	(1,630)	106.3%	56,000	56,000
Non-Departmental	56,400	56,993	(593)	101.1%	146,875	147,154	(279)	100.2%	235,000	242,000
Victims Assistance	93,425	92,264	1,161	98.8%	171,902	161,960	9,942	94.2%	373,700	374,000
Special Payments	9,600,000	9,600,808	(808)	100.0%	10,100,931	10,101,400	(469)	100.0%	10,846,100	10,847,000
Transfers	324,617	285,450	39,167	87.9%	1,623,084	1,575,762	47,322	97.1%	2,164,112	2,164,000
Total Expenditures	12,151,662	12,023,224	128,438	98.9%	16,298,942	16,093,653	205,289	98.7%	22,871,412	23,013,000
Revenues over (under) Expenditures	(7,891,148)	(7,643,151)	247,997	96.9%	154,238	855,973	701,735	555.0%	879,988	1,625,000
Beginning Fund Balance	13,883,086	13,054,971	(828,115)	94.0%	5,837,700	4,555,847	(1,281,853)	78.0%	5,837,700	4,556,000
Ending Fund Balance	\$ 5,991,938	\$ 5,411,820	\$ (580,118)	90.3%	\$ 5,991,956	\$ 5,411,820	\$ (580,118)	90.3%	\$ 6,717,688	\$ 6,181,000
Contingency									6,717,688	6,181,000

* Beginning Fund Balance on several funds was updated due to changes in Fiscal Year 2022 as final guidance was received in October regarding reporting the American Rescue Plan Act spending and several adjustments were made at the request of our auditors to bring financials in line with that guidance.



Road Fund

This fund accounts for the County's Road related activities. During the prior quarter, the County agreed to the State taking administrative responsibility for a \$3.7 million grant. Excluding the grant, revenue collected was nineteen percent (18.7%) of the quarterly budget. Intergovernmental revenue was one-hundred percent (101.0%) of the quarterly budgeted allocation excluding the grant due to timing of one-time receipt of revenues such as the Federal Forest Receipts and state Surface Transportation Funds expected in the following quarters. Licenses, Permits, and Fees were about one-hundred-thirty-six percent (135.9%) of budget and are expected to be consistent with budgeted amounts for the year. Charges for services for the quarter was almost three-hundred percent (299%) of the annual budget due to unexpected energy credits received. Miscellaneous revenue collected for the quarter was roughly two-hundred-seven percent (206.5%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were consistent with the allocated budget for the quarter and about twenty-one percent (20.8%) of the annual budget excluding the spending for the grant mentioned above.

Overall, fund balance decreased by \$0.39 million for the quarter. This reduction is expected as the majority of revenue will be received in future quarters.

Full year estimates have been updated to account for additional interest revenue, and an expected increase in personnel expenditures due to restructuring of a position, and a reduction in expenditures for materials and services due to reduced spending across the board.

The estimated ending fund balance for the fiscal year of \$15.1 million exceeds budget and the desired minimum fiscal policy.

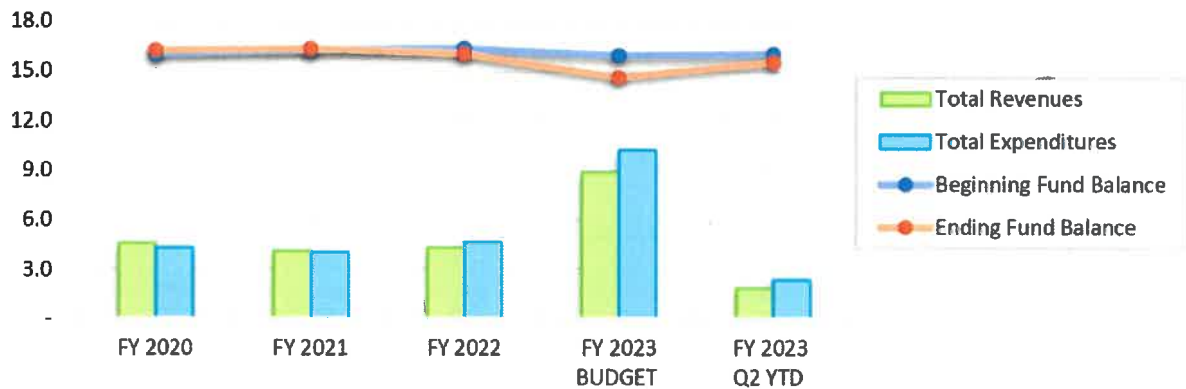
During the quarter, the Road Department graded all gravel roads maintained by the County and cut dangerous trees within the County's right of ways. Pothole patching was also completed during the quarter. Security cameras and new lights were also installed on-site at the road department and shop. Snow removal on County roads and the overlay of Ochoco Ranger Station Road continues through the second and third quarters.



Road Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 870,400	\$ 879,387	\$ 8,987	101.0%	\$ 3,046,400	\$ 1,644,448	\$ (1,401,952)	54.0%	\$ 8,704,000	\$ 4,997,000
Licenses, Permits & Fees	5,250	7,133	1,883	135.9%	10,500	9,320	(1,181)	88.8%	21,000	21,000
Charges for Services	1,500	4,488	2,988	299.2%	3,000	44,453	41,453	1481.8%	6,000	46,000
Miscellaneous	37,500	77,424	39,924	206.5%	75,000	132,468	57,468	176.6%	150,000	270,000
Total Revenues	914,650	968,431	53,781	105.9%	3,194,900	1,830,689	(1,304,211)	58.4%	8,881,000	5,334,000
Expenditures										
Personnel	475,500	458,899	16,601	96.5%	871,750	862,933	8,817	99.0%	1,902,000	1,933,000
Materials & Services	478,020	492,744	(14,724)	103.1%	956,040	971,211	(15,171)	101.6%	3,186,800	3,000,000
Capital Outlay	408,960	401,799	7,161	98.2%	511,200	490,137	21,063	95.9%	5,112,000	1,410,000
Total Expenditures	1,362,480	1,353,442	9,038	99.3%	2,338,990	2,324,281	14,709	99.4%	10,200,800	6,343,000
Revenues over (under) Expenditures	(447,830)	(385,011)	62,819	85.0%	795,910	(493,593)	(1,289,503)	-62.0%	(1,319,800)	(1,009,000)
Beginning Fund Balance	17,213,740	15,954,324	(1,259,416)	92.7%	15,970,000	16,062,906	\$2,906	100.6%	15,970,000	16,065,000
Ending Fund Balance	\$ 16,765,910	\$ 15,569,313	\$ (1,196,597)	92.9%	\$ 16,765,910	\$ 15,569,313	\$ (1,196,597)	92.9%	\$ 14,650,200	\$ 15,054,000
Contingency Reserved for Future Expenditure									930,800	1,113,000
									13,719,400	13,719,000

ROAD FUND Revenues and Expenditures | 2020-2023 in millions



Sheriff's Office Fund

The Sheriff's Office Fund accounts for the activities of the Sheriff's Office, Parole and Probation (Community Corrections), Marine Patrol, the Jail, Emergency Management, and other special services. The primary revenue source for this fund is a portion of the County's general property tax levy, a portion of the payment in lieu of taxes from the data centers, as well as other intergovernmental grants and revenue directed to specific programs.

During the quarter, overall revenue was almost seventy percent (69.3%) of annual budget and over one hundred percent (107.2%) of the allocated quarter budget. Intergovernmental revenue was eighty-four percent (84.4%) of the allocated quarter budget due to timing of grant dollars expected in the next quarter. Transfers and interfund revenue were about one-hundred seventeen percent (117%) of the allocated quarterly budget for the quarter due to the timing of the General Fund support transfer. Charges for services revenue collected was over two hundred fifty percent (252.7%) of the quarterly budget due to dog licenses and Sheriff's fees collected.

For the quarter, overall expenditures were about eighty percent (80.1%) of the allocated quarter budget. Most significantly, expenditures in the Sheriff's Office were eighty-one percent (80.8%) of the quarterly budget due to unfilled positions. The Jail has similar staffing challenges, however, because of the unfilled positions, current employees are working overtime to fill required shifts resulting in expenditures of eighty-six percent (86.4%) of the quarterly budget.

Parole & Probation expenses are lower than budgeted at about fifty-nine percent (59.4%) of the quarterly budget partially due to a vacant position as well as reduced program needs.

Overall, fund balance increased by \$5.67 million during the quarter, which was expected. The primary driver being the timing of the receipt of property taxes and grant funds as well as staff vacancies.

Identifying sufficient sustainable staffing and funding for the Sheriff's Office continues to be at the forefront of policy discussions. The Sheriff's Office is working with outside and internal assistance to review its operations and develop a strategic plan, including various alternatives. Financial information will be incorporated into the operational alternatives and will help guide decisions going forward.

Year-end revenue estimates were updated to account for increased Charges for Services and interest revenue. Year-end expenditure estimates have been revised downward in the Sheriff's Office and Jail to account for position vacancies and staffing changes. It is estimated expenditures will exceed revenue by \$1.01 million for the fiscal year, which is a smaller variance than budgeted by approximately \$0.46 million. The estimated fiscal year-end fund balance of \$2.88 million exceeds budget and the desired minimum per fiscal policy.

During the quarter the Sheriff's Office completed the Sigma Tactical Wellness program with forty-one participants and implemented a new Employee Assistance Program (EAP) specifically designed for first responders.

During the first quarter, the Sheriff's Office initiated acquisition of vehicles to replace most of its aging fleet during the quarter, funded by \$1.0 million of American Rescue Plan Act (ARPA) funds passed through to the County from the State of Oregon. So far three of those vehicles have been received and are in process of being upfitted. The remaining vehicles are delayed due to supply chain issues.

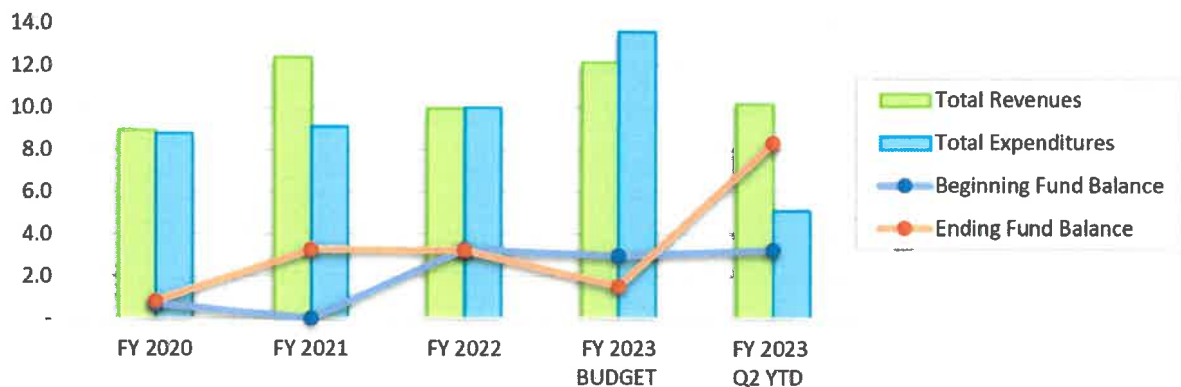


Sheriff's Office Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 7,180,565	\$ 7,785,094	\$ 604,729	108.4%	\$ 7,470,900	\$ 7,833,119	\$ 362,219	104.8%	\$ 8,301,000	\$ 8,450,000
Intergovernmental	553,050	466,747	(86,303)	84.4%	1,106,100	1,044,162	(61,938)	94.4%	2,212,200	2,212,000
Transfers and Interfund	74,395	86,760	12,365	116.6%	1,190,320	1,192,704	2,384	100.2%	1,487,900	1,355,000
Licenses, Permits & Fees	23,675	29,262	5,587	123.6%	47,350	53,233	5,883	112.4%	94,700	95,000
Charges for Services	6,075	15,352	9,277	252.7%	12,150	31,115	18,965	256.1%	24,300	50,000
Miscellaneous	3,050	23,379	20,329	766.5%	6,100	33,007	26,907	541.1%	12,200	50,000
Total Revenues	7,840,610	8,406,594	565,984	107.2%	9,832,920	10,187,340	354,420	103.6%	12,132,300	12,212,000
Expenditures										
Sheriff's Office	1,547,775	1,250,236	297,539	80.8%	2,847,906	2,358,800	489,106	82.8%	6,191,100	5,592,000
Jail	1,121,950	969,241	152,709	86.4%	2,064,388	1,842,456	221,930	89.2%	4,487,800	4,200,000
Emerg & Special Services	113,200	114,012	(812)	100.7%	208,288	198,560	9,728	95.3%	452,800	448,000
Parole & Probation	571,650	339,784	231,866	59.4%	1,051,836	635,382	416,454	60.4%	2,286,600	2,152,000
Debt Service	68,025	68,200	(175)	100.3%	68,025	68,200	(175)	100.3%	181,400	181,000
Total Expenditures	3,422,600	2,741,473	681,127	80.1%	6,240,443	5,103,399	1,137,044	81.8%	13,599,700	12,573,000
Revenues over (under) Expenditures	4,418,010	5,665,121	1,247,111	128.2%	3,592,477	5,083,941	1,491,464	141.5%	(1,467,400)	(361,000)
Beginning Fund Balance	2,154,467	2,656,932	502,465	123.3%	2,980,000	3,258,112	258,112	108.7%	2,980,000	3,259,000
Ending Fund Balance	\$ 6,572,477	\$ 8,322,053	\$ 1,749,576	126.6%	\$ 6,572,477	\$ 8,322,053	\$ 1,749,576	126.6%	\$ 1,512,600	\$ 2,878,000
Contingency									1,512,600	1,513,000

* Beginning Fund Balance on several funds was updated due to changes in Fiscal Year 2022 as final guidance was received in October regarding reporting the American Rescue Plan Act spending and several adjustments were made at the request of our auditors to bring financials in line with that guidance.

SHERIFF'S OFFICE Revenues and Expenditures | 2020-2023 in millions



Community Development Fund

The Community Development Fund accounts for the activities of the Building Department, Code Enforcement, On-Site, and Planning. Primary revenue to fund operations for this department are licenses, permits and fees collected for building and development activity within the county.

During the quarter, overall revenue was about fifteen percent (15%) of the annual budget and sixty percent (60%) of the quarterly budget. During the quarter, charges for services, licenses, permits, and fees revenue collected were significantly less than budget. The Building Department experienced a 40% reduction in fee revenue, On-Site permits were down about 50%, and the Planning Department experienced a 35% reduction in applications for the quarter due to the winter months and slowing housing market. Additionally, the data centers have paused building due to the pending advent of new technology that will require remodeling. The reductions in revenue resulting from slowing residential and commercial markets are consistent across the state. On a positive note, code compliance addressed 50% more complaints for the quarter than prior years. Miscellaneous revenue came in higher than expected for the quarter due to rising interest rates.

For the quarter, total expenditures were about seventy-six percent (76.3%) of the allocated budget. Expenditures were under budget due to the reduction in workload, most significantly, contract services for outside reviewers. Additionally, the reduction in expenditures is due to timing of payment for vehicles purchases for building and electrical that have been ordered but not delivered with payment due upon delivery.

For the quarter, fund balance decreased by \$0.17 million which is a greater loss than anticipated for the quarter due to the reduction in revenue.

Regarding year-end estimates, revenues were revised lower due to what appears to be a slowing real estate market due to a significant increase in borrowing costs. Because of work that will be completed during fiscal year 2023 related to projects where fees were collected in prior years, revenues are estimated to be a \$0.34 million less than expenditures. The estimated fiscal year ending fund balance of \$10.77 million exceeds the desired minimum for fiscal policy and is greater than budgeted.

Work continues on the analysis of the future staff requirements and costs associated with inspections for data centers and other large multi-year construction projects is currently underway. This work will help inform the organization's decisions related to fees and charges, as well as staffing levels.

The Community Development department is taking advantage of the slower months to clean up the County Code to increase readability and build a strategic plan for the next three to five years. The strategic plan will utilize the information from the above study to determine appropriate reserve requirements to allow the department to better weather economic downturns.

During the quarter, On-Site submitted for a DEQ Grant that provides assistance for septic repairs for low income residents. Planning completed Realtor training, larger current planning applications, text amendments and farm forest reports. The Building Department completed training for several inspectors and Code Compliance established a pool of three hearing officers.

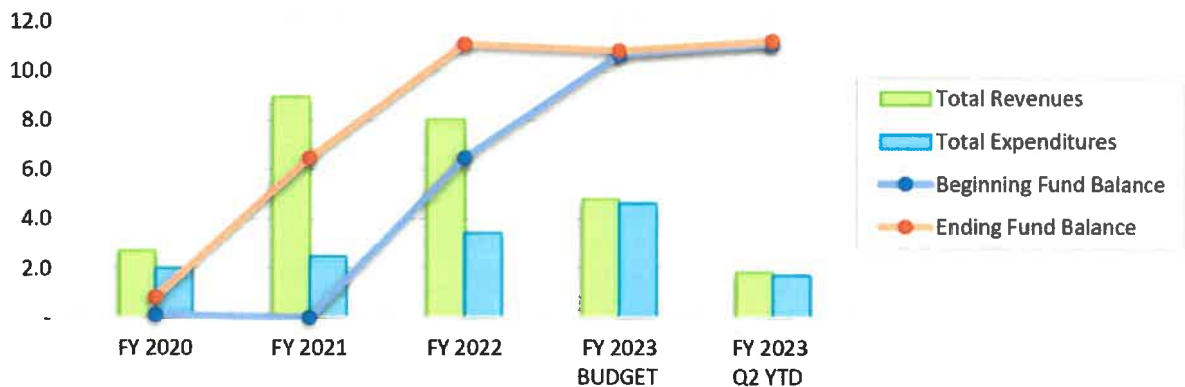


Community Development Fund



CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	1,173,175	\$ 665,605	(509,570)	56.6%	2,546,350	\$ 1,749,966	(596,384)	74.6%	4,692,700	3,400,000
Charges for Services	2,025	654	(1,371)	32.3%	4,050	901	(3,149)	22.2%	8,100	6,000
Miscellaneous	27,500	52,193	24,693	188.8%	55,000	88,413	33,413	160.8%	110,000	200,000
Total Revenues	1,202,700	716,452	(486,248)	59.6%	2,405,400	1,839,280	(566,120)	76.5%	4,810,800	3,606,000
Expenditures										
Building	650,225	499,677	150,548	76.8%	1,196,414	960,947	235,467	80.3%	2,600,900	2,156,000
Code Enforcement	25,950	26,223	(273)	101.1%	47,748	47,640	108	99.8%	103,800	103,000
Electrical	165,450	136,196	29,254	82.3%	304,428	259,784	44,644	85.3%	661,800	587,000
On-Site	80,625	65,021	15,604	80.6%	148,350	131,122	17,228	88.4%	322,500	287,000
Planning	238,575	159,034	79,541	66.7%	438,878	310,342	128,536	70.7%	954,300	808,000
Total Expenditures	1,160,825	886,152	274,673	76.3%	2,135,918	1,709,895	426,083	80.1%	4,643,300	3,941,000
Revenues over (under) Expenditures	41,875	(169,700)	(211,575)	-405.3%	269,482	129,444	(140,038)	48.0%	167,500	(335,000)
Beginning Fund Balance	10,904,207	11,406,277	502,070	104.6%	10,676,600	11,107,133	430,533	104.0%	10,676,600	11,107,000
Ending Fund Balance	\$ 10,946,082	\$ 11,236,577	\$ 290,495	102.7%	\$ 10,946,082	\$ 11,236,577	\$ 290,495	102.7%	\$ 10,844,100	\$ 10,772,000
Contingency									1,975,800	1,904,000
Reserved for Future Expenditure									8,668,300	8,668,000

COMMUNITY DEVELOPMENT Revenues and Expenditures | 2020-2023 in millions



Landfill Fund

This fund accounts for the County's landfill and waste management activities. During the quarter, overall revenue collected was over one-hundred-twenty-six percent (125.9%) of allocated quarter budget, thirty-two percent (31.5%) of the annual budget. Licenses, Permits and Fees revenue collected during the quarter was over one-hundred-thirty percent (130.5%) of the quarterly budget. Charges for Service revenue is slightly lower than expected for the quarter at almost eighty percent (79.3%) of the quarterly budget, however decreased Charges for Service revenue was expected in this quarter as construction work slows for the winter. With the slowing real estate market, Charges for Services are expected to come in lower than budgeted. Miscellaneous revenue is consistent with the budget for the quarter.

For the quarter, overall expenditures were about ninety-four percent (93.7%) of the quarterly budget. Most significantly, personnel expenditures are below budget for the quarter due to the lead equipment operator position remaining unfilled. Materials and services are above budget for the quarter due to timing of one-time regulatory fee and contract payments.

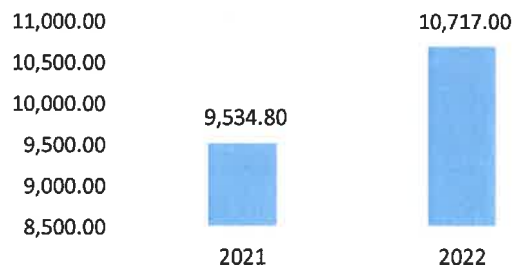
For the quarter, fund balance increased by \$0.29 million, greater than the quarterly budget estimates.

Year-end estimates were revised to account for additional Licenses, Permits and Fees income expected and a reduction in Charges for Services. Estimated personnel expenditures were revised lower to account for the unfilled operator position that was not filled in the first half of the year.

The estimated ending fund balance of \$4.93 million is greater than budgeted and exceeds the desired minimum per fiscal policy.

During the quarter, the landfill successfully completed and passed several tests including their 3rd Surface Emissions Monitoring Event, fall methane gas monitoring, and fall groundwater sampling. The planned Biosolids disposal project was given approval and an insulated and heated recycling shed was built. The landfill also implemented alternative daily cover process during the quarter.

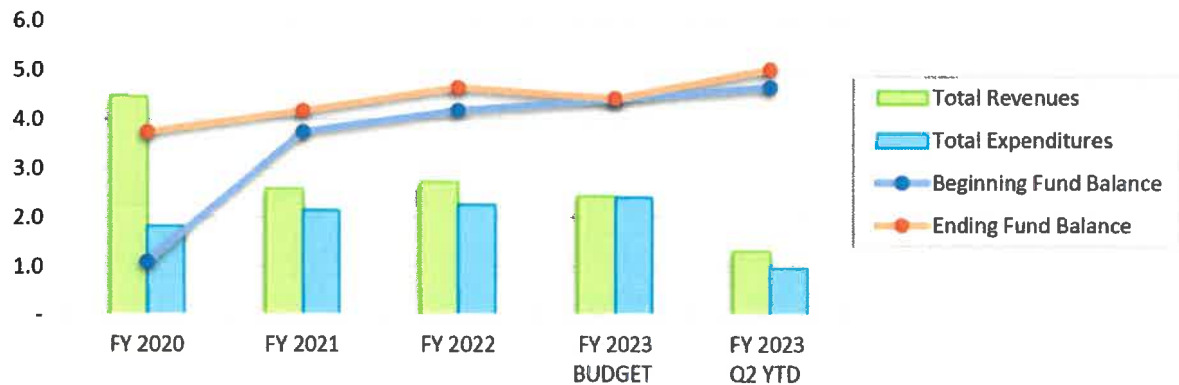
Disposed Tons For 2nd Quarter



Landfill Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 531,250	\$ 693,211	\$ 161,961	130.5%	\$ 1,062,500	\$ 1,160,069	\$ 97,569	109.2%	\$ 2,125,000	\$ 2,200,000
Charges for Services	31,250	24,780	(6,470)	79.3%	62,500	56,735	(5,765)	90.8%	125,000	110,000
Miscellaneous	43,750	45,008	1,258	102.9%	87,500	85,604	(1,896)	97.8%	175,000	175,000
Total Revenues	606,250	762,998	156,748	125.9%	1,212,500	1,302,408	89,908	107.4%	2,425,000	2,485,000
Expenditures										
Personnel	232,100	173,852	58,248	74.9%	425,517	340,843	84,674	80.1%	928,400	750,000
Materials & Services	276,025	302,487	(26,462)	109.6%	552,050	544,379	7,671	98.6%	1,104,100	1,085,000
Capital Outlay	-	-	-	-	49,950	49,315	635	98.7%	370,000	370,000
Total Expenditures	508,125	476,340	31,785	93.7%	1,027,517	934,537	92,980	91.0%	2,402,500	2,205,000
Revenues over (under) Expenditures	98,125	286,659	188,534	292.1%	184,983	367,871	182,888	198.9%	22,500	280,000
Beginning Fund Balance	4,491,858	4,734,358	242,500	105.4%	4,405,000	4,653,146	248,146	105.6%	4,405,000	4,653,000
Ending Fund Balance	\$ 4,589,983	\$ 5,021,017	\$ 431,034	109.4%	\$ 4,589,983	\$ 5,021,017	\$ 431,034	109.4%	\$ 4,427,500	\$ 4,933,000
Contingency									208,100	714,000
Reserved for Future Expenditure									4,219,400	4,219,000

LANDFILL Revenues and Expenditures | 2020-2023 in millions



Health Services Fund

The Health Services Fund accounts for the activities of the Health Department and Environmental Health. The primary revenue sources supporting the County's health services are intergovernmental grants from federal and state agencies, charges for services and general fund support.

During the quarter, overall revenue received was over almost one-hundred fifty percent (151.8%) of the quarterly budget, thirty-eight percent (38%) of the annual budget. Intergovernmental revenue was one-hundred-eighty six percent (185.6%) of the quarterly budget due to an additional intergovernmental grant of \$500,000 received from the Central Oregon Health Council (COHC) that will be spent in fiscal year 2024. Transfers and interfund revenue for the quarter are consistent with budget for the quarter and are expected to remain on budget for the year. Licenses, permits and fees collected for the quarter are two-hundred seventeen percent (217.2%) of the quarterly budget due to timing of licenses and fees as expected. Licenses, permits and fees are expected to remain on budget for the year. Charges for services collected for this quarter are about one ninety-eight percent (97.9%) of the quarterly budget. Finally, miscellaneous revenue collected for the quarter was about two-hundred-sixty two percent (262.2%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were about seventy-five percent (74.9%) of the allocated budget. Health Department expenditures were slightly higher than the quarterly budget due to hiring vacant positions. Grant funded health program expenditures for the quarter were about sixty-four percent (63.5%) of the quarterly budget mostly due to staffing shortages resulting in a reduction of services offered and multi-year grant expenditures that were appropriated but will not be spent until future fiscal years, a practice that will not be continued in future years. Environmental Health's expenditures were lower than budgeted amounts for the quarter and are anticipated to remain on budget the remainder of the year.

Overall, fund balance increased by \$0.49 million for the quarter.

Full year estimates for intergovernmental revenue have been revised to account for unexpected grants received during the quarter and increased interest revenue. Expenditures have been revised to account for subcontracted services to allow administration of a grant. The updated full-year estimates result in a reduction of fund balance of \$38,000, which is approximately \$487,000 less than the budgeted reduction.

The estimated ending fund balance of \$2.73 million exceeds the desired minimum per fiscal policy, however, addressing staffing shortages and maintaining service levels continue to be a focus during the year.

During the quarter, the Health Department continued their triennial reviews with the Oregon Health Authority for various programs, completed their VFC site review, and completed their

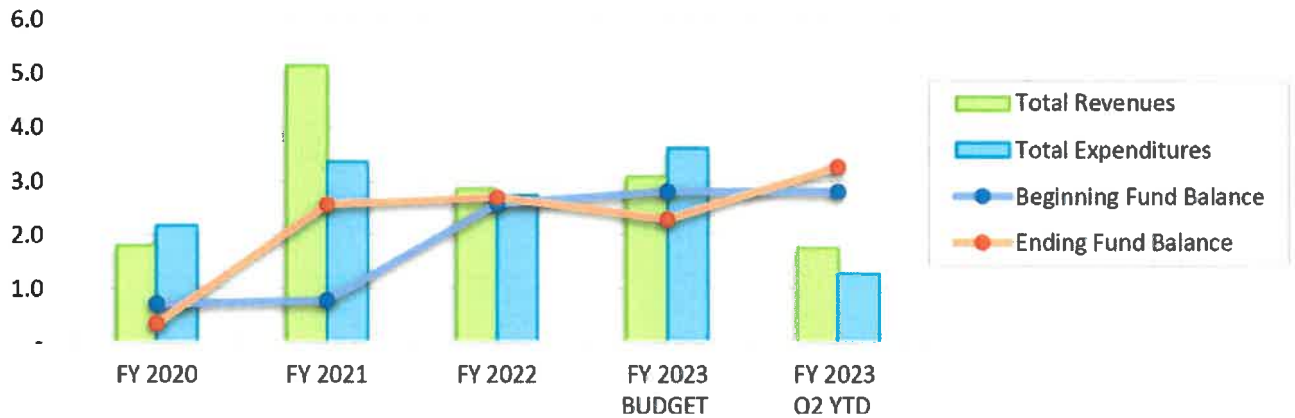
PacificSource Medicaid audit. Additionally, they hired nine new staff members including two high school students. Billing was also able to be brought back in house with a subcontractor that the department previously worked with allowing them to bill more accurately reducing write offs. The Health Department also continued to transition policies and procedures to a management system during the quarter.



Health Services Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 434,487	\$ 806,324	\$ 371,837	185.6%	\$ 868,974	\$ 935,487	\$ 66,513	107.7%	\$ 1,737,947	\$ 1,705,000
Transfers and Interfund	183,696	182,700	(996)	99.5%	367,392	369,183	1,791	100.5%	734,783	735,000
Licenses, Permits & Fees	20,025	43,485	23,460	217.2%	40,050	53,465	13,415	133.5%	80,100	80,000
Charges for Services	128,400	125,686	(2,714)	97.9%	256,800	364,348	107,548	141.9%	513,600	645,000
Miscellaneous	5,050	19,243	8,193	262.2%	10,100	22,093	11,993	218.7%	20,200	40,000
Total Revenues	771,658	1,171,437	399,779	151.8%	1,543,316	1,744,576	201,260	113.0%	3,086,630	3,205,000
Expenditures										
Health Department	233,763	245,672	(11,909)	105.1%	449,545	458,581	(9,036)	102.0%	899,089	890,000
Grant-Funded Health Program	653,588	414,964	238,624	63.5%	1,202,601	770,750	431,851	64.1%	2,614,350	2,289,000
Environmental Health	24,500	22,284	2,216	91.0%	44,917	42,779	2,138	95.2%	98,000	99,000
Total Expenditures	911,851	682,920	228,931	74.9%	1,697,063	1,272,110	424,953	75.0%	3,611,439	3,278,000
Revenues over (under) Expenditures	(140,193)	488,517	628,710	-548.5%	(153,747)	472,466	626,213	-907.3%	(524,809)	(73,000)
Beginning Fund Balance	2,796,446	2,783,114	(13,332)	99.5%	2,810,000	2,799,165	(10,835)	99.6%	2,810,000	2,800,000
Ending Fund Balance Contingency	\$ 2,656,255	\$ 3,271,631	\$ 615,376	123.2%	\$ 2,656,255	\$ 3,271,631	\$ 615,376	123.2%	\$ 2,285,191	\$ 2,727,000

HEALTH DEPARTMENT Revenues and Expenditures | 2020-2023 in millions



Facilities Internal Services Fund

This fund accounts for all the County's building facilities activities. The primary revenue sources are rent and operating expense recovery charges paid by departments for the building space they occupy. During the quarter, overall revenue was slightly lower than budgeted, ninety-seven percent (96.5%) due to changes in the internal service fee agreement with the Ag Extension Office. Miscellaneous revenue collected for the quarter is almost four hundred percent (385.6%) of the quarterly budget due to increased interest revenue from investments and an increase in the rent for broadband and cell towers.

For the quarter, operating expenditures were about eighty-eight percent (87.9%) of the quarterly budget. Personnel expenditures for the quarter were consistent with the quarterly budget. Materials and services expenditures are approximately eighty-one percent (81%) of the quarterly budget due to timing of repair/maintenance projects being moved to future quarters or tabled until a county-wide space needs assessment can be completed. Capital expenditures planned for the quarter were completed slightly below budget at ninety-seven percent (96.8%).

For the quarter, fund balance increased by \$21,244. The increase was primarily driven by the deferred spending as discussed above.

Full-year revenue estimates for internal services fees were reduced to account for changes to the internal service fees charged to the Ag Extension. Revenue estimates for Charges for Services were increased to account for projects being completed for the Ag Extension and miscellaneous revenue estimates were increased to account for additional interest revenue. Estimated expenditures were revised lower for personnel and materials and services due to staff vacancy and projects that have been postponed due to pending facilities use assessment.

The estimated ending fund balance for the fiscal year of \$558,000 is greater than budgeted and exceeds the desired minimum per fiscal policy.

The Facilities Department completed many building updates including removing and replacing the Library's Furnaces and upgrading their landscaping, repairing the Community Development boiler line, and upgrading the Administration building's lighting during the quarter. They also completed fire alarm, panic button and fire extinguisher testing and inspections. For the first half of the year, the Facilities Department has completed 1,253 work orders which were approximately 60% proactive items and 40% reactive items versus the 50/50 split between reactive and proactive from last year. This successfully reduces the cost of buildings within the County.

During the quarter the Facilities Department continued to develop a 10-year capital replacement schedule for County buildings in conjunction with a use assessment that analyses the condition of current County Buildings to utilize the space the County has most efficiently and effectively.

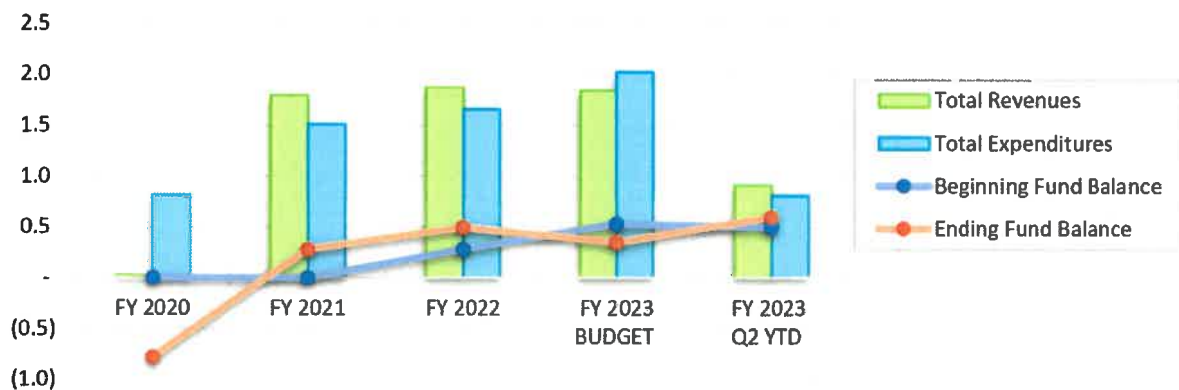


Facilities Internal Services Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ 9,545	\$ 9,545		\$ -	\$ 9,545	\$ 9,545		\$ -	\$ -
Internal Service	457,400	420,279	(37,121)	91.9%	914,800	877,683	(37,117)	95.9%	1,829,600	1,741,000
Charges for Services	2,500	10,142	7,642	405.7%	5,000	19,418	14,418	388.4%	10,000	30,000
Miscellaneous	1,250	4,820	3,570	385.6%	2,500	7,811	5,311	312.4%	5,000	15,000
Total Revenues	461,150	444,787	(16,363)	96.5%	922,300	914,457	(7,843)	99.1%	1,844,600	1,786,000
Expenditures										
Personnel	120,650	121,506	(856)	100.7%	221,192	216,469	4,723	97.9%	482,600	475,000
Materials & Services	303,700	246,147	57,553	81.0%	607,400	540,025	67,375	88.9%	1,214,800	1,100,000
Capital Outlay	57,750	55,890	1,860	96.8%	57,750	55,890	1,860	96.8%	330,000	150,000
Total Expenditures	482,100	423,543	58,557	87.9%	886,342	812,385	73,957	91.7%	2,027,400	1,725,000
Revenues over (under) Expenditures	(20,950)	21,244	42,194	-101.4%	35,958	102,072	66,114	283.9%	(182,800)	61,000
Beginning Fund Balance	589,208	577,691	(11,517)	98.0%	532,300	496,862	(35,438)	93.3%	532,300	497,000
Ending Fund Balance	\$ 568,258	\$ 598,935	\$ 30,677	105.4%	\$ 568,258	\$ 598,935	\$ 30,677	105.4%	\$ 349,500	\$ 558,000
Contingency									549,500	558,000

* Beginning Fund Balance on several funds was updated due to changes in Fiscal Year 2022 as final guidance was received in October regarding reporting the American Rescue Plan Act spending and several adjustments were made at the request of our auditors to bring financials in line with that guidance.

FACILITIES - INTERNAL SERVICE FUND Revenues and Expenditures | 2020-2023 in millions



Library Fund

This fund accounts for the County's library activities, including the Law Library.

The primary revenue source to fund library operations is a portion of the County's general property tax levy (96.0% of total revenue). Tax collection revenue for the quarter was approximately one-hundred seven percent (106.9%) of the quarterly estimated budget, however, as noted earlier property taxes were anticipated to be slightly greater than budgeted for the fiscal year as the actual levy was eight percent (8%) above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%). During the quarter, intergovernmental revenue was almost one-hundred fifty percent (149.5%) of allocated quarterly budget due to timing of law library funds. There was no transfer or interfund revenue collected for the quarter which is consistent with the allocated budget. Licenses, permits and fees collected for the quarter is over twenty-two percent (21.8%) due to majority of funds received in the first quarter, it is anticipated revenue will be consistent with budget. Miscellaneous revenue collected for the quarter is eighty-two percent (81.6%) of the quarter budget due to a significant decrease in the amount of donations received compared to previous years. It is anticipated that donations will increase over the next few quarters to be on budget for the year.

For the quarter, overall Library expenditures are below the allocated budget at ninety- three percent (93.0%). Library operations are above budget (106.0%) due to a staffing discrepancy that will be resolved during the fiscal year. Library (94.9%) expenditures are tracking with quarterly budget allocation. Library grants and donations are fifty-eight percent (58.2%) of quarterly budget due to the corresponding reduction in donation revenue. Law Library expenditures are strictly personnel and are fifty three percent (53%) of budget for the quarter due to resignation of the Library Department Head and the interim Department Head filling in at a lower salary.

Full year estimates for revenue and expenditures were updated to account for additional Intergovernmental and Charges for Services revenue. Personnel expenditure estimates for the Library and Law Library were revised lower due to vacant director position. The estimated variance of expenses over revenues is \$63,000 which is less than budgeted by nearly \$18,000.

For the quarter, fund balance increased by \$0.92 million due to receipt of tax revenue collection.

The estimated ending fund balance of \$696,000 exceeds the budget and desired minimum per fiscal policy.

During the quarter the Library partnered with the Latino Community Association to better serve the Spanish speaking community, including translating the website and policies. Adaptability software was also installed on the computers at the Library during the quarter.

The Library expanded services to Paulina during the quarter. Additionally, the Library updated landscaping and replaced interior lights.

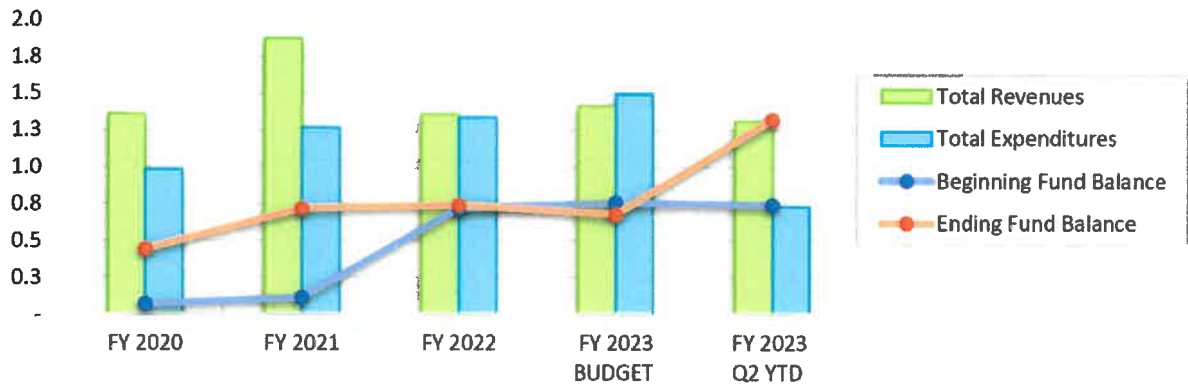
Other projects completed during the quarter include the launching of "Words on Wheels" for the homebound community, successfully enrolling seventy percent (70%) of Crook County's eligible children for the Dolly Parton Imagination Library, and expanding the number of Library volunteers.



Library Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 1,176,400	\$ 1,257,085	\$ 80,685	108.9%	\$ 1,224,000	\$ 1,266,694	\$ 42,694	103.5%	\$ 1,360,000	\$ 1,392,000
Intergovernmental	6,575	9,529	3,154	149.5%	8,500	9,529	1,029	112.1%	8,500	10,000
Transfers and Interfund	-	-	-	-	1,079	1,079	-	100.0%	1,079	1,000
Licenses, Permits & Fees	6,875	1,498	(5,377)	21.8%	19,750	25,144	11,394	182.9%	27,500	28,000
Charges for Services	-	486	486	-	-	1,925	1,925	-	-	2,000
Miscellaneous	5,000	4,082	(918)	81.6%	10,000	7,384	(2,616)	73.8%	20,000	20,000
Total Revenues	1,194,650	1,272,680	78,030	106.5%	1,257,329	1,311,756	54,427	104.3%	1,417,079	1,453,000
Expenditures										
Library	356,420	338,097	18,323	94.9%	712,840	705,933	6,907	99.0%	1,425,679	1,425,000
Library Grants and Donations	10,800	6,286	4,514	58.2%	21,600	12,983	9,217	57.9%	49,200	43,000
Law Library	7,200	3,801	3,399	52.8%	13,200	9,745	3,455	73.8%	28,800	28,000
Total Expenditures	374,420	348,184	26,236	93.0%	747,640	728,061	19,579	97.4%	1,497,679	1,496,000
Revenues over (under) Expenditures	820,230	924,496	104,266	112.7%	509,689	583,695	74,006	114.5%	(80,600)	(43,000)
Beginning Fund Balance	444,659	398,668	(45,991)	89.7%	755,200	739,470	(15,730)	97.9%	755,200	739,000
Ending Fund Balance	\$ 1,264,889	\$ 1,323,164	\$ 58,275	104.6%	\$ 1,264,889	\$ 1,323,164	\$ 58,275	104.6%	\$ 674,600	\$ 696,000
Contingency									674,600	696,000

LIBRARY Revenues and Expenditures | 2020-2023 in millions



Fairgrounds Fund

This fund accounts for the activities of the Fairgrounds. Primary continuing revenue sources for the fairgrounds come from transient room taxes (TRT), facility use, and a transfer from the General Fund. Fiscal year 2023 also includes \$2.3 million in one-time intergovernmental grants for capital projects.

During the quarter, overall revenue was fifteen percent (14.6%) of the annual budget and ninety-five percent (94.7%) of the quarter budget. Tax revenue for the quarter was greater than expected at one-hundred-twenty five percent (124.5%) of the budget for the quarter due to transient room tax revenue being higher than expected. Intergovernmental revenue accounts for revenue from the State of Oregon Fairground Infrastructure Grant expended for capital projects for the quarter and is consistent with budget. Transfers and interfund revenue collected for the quarter are ninety-five percent (95%) of the quarter budget and are expected to be on budget for the year. Licenses, permits, and fees are over one-hundred fifty percent (152%) of the quarter budget but are expected to remain on budget for the year. There were no charges for services revenue collected for the quarter which is consistent with the budget and is expected due to the seasonality of events at the Fairgrounds favoring the spring/summer/fall. Miscellaneous revenue thirteen percent of the budget (13.2%) for the quarter due to timing of donations.

For the quarter, operating expenditures were less than allocated quarter budget at ninety-three percent (92.7%). Personnel and capital outlay expenditures are consistent with the budget allocated for the quarter. However, due to the restructure of the office assistant position, a budget adjustment will be made to address the staffing at the fairgrounds to allow them to remain fully staffed for the year. Materials and services expenditures are eighty-two percent (81.5%) of the quarter budget but are expected to increase as minor equipment purchases are made utilizing grant funds. Originally all spending for the \$2.3 million in grant funds was accounted for in capital outlay, however, due to some equipment purchases being under the County's capitalization threshold, a budget adjustment will be completed to account for increased spending for minor equipment in materials and services for the year. Capital outlay for the quarter is ninety-seven percent (97.3%). Capital outlay expenditures are anticipated to be less than budget for the year, as grant proceeds were fully appropriated during fiscal year 2023, however, the timing of the improvements, equipment purchases, and major repairs are anticipated to extend over the next two years depending upon availability of contractors and equipment.

For the quarter, fund balance increased by \$57,813 million, slightly more than budgeted, due to the increase in transient room tax.

The full-year estimates for revenue and expenditures were revised down to more accurately reflect expected spending of grants received. The updated full-year estimate results in a variance of \$0.16 million in expenses over revenues which exceeds the budgeted amount by \$0.07 million.

The estimated ending fund balance of \$39,000 is \$171,300 less than budgeted and does not meet the desired minimum per fiscal policy. Additional revenue opportunities are being explored to provide sustainable funding and offset the rising costs of the Crook County Fair and fairgrounds operations.

During the quarter, the Fairgrounds purchased several pieces of equipment utilizing grant funds and purchased and installed forty new livestock pens to support the growing 4-H and FFA livestock shows.

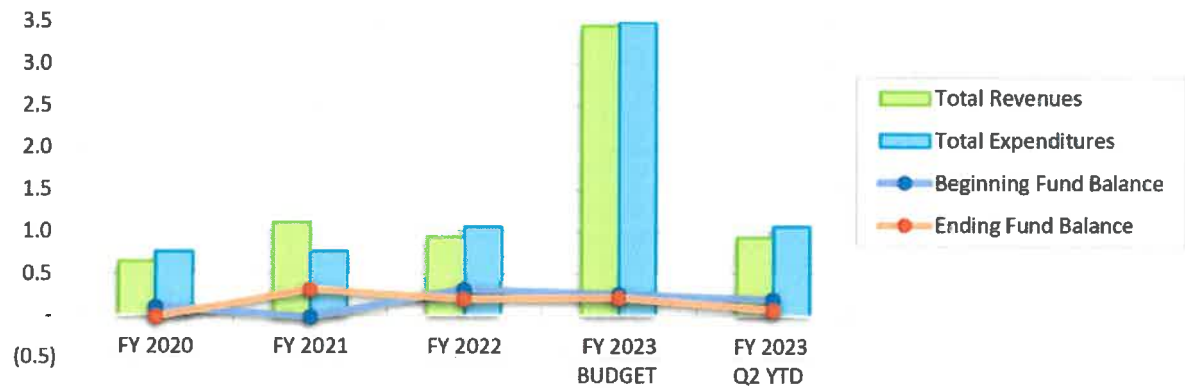


Fairgrounds Fund

Additionally, they replaced the sidewalk to the Grimes Building and purchased a new freezer and refrigerator for the indoor arena kitchen. The indoor arena roof and indoor arena kitchen roof replacement and Grizzly Mountain Pavilion expansion projects were also started during the quarter.

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 90,000	\$ 112,015	\$ 22,015	124.5%	\$ 90,000	\$ 112,015	\$ 22,015	124.5%	\$ 180,000	\$ 180,000
Intergovernmental	264,670	264,566	(104)	100.0%	316,006	317,738	1,727	100.5%	2,421,500	1,288,000
Transfers and Interfund	85,600	81,300	(4,300)	95.0%	171,200	162,600	(8,600)	95.0%	342,400	342,000
Licenses, Permits & Fees	750	1,140	390	152.0%	1,500	1,435	(68)	95.5%	3,000	3,000
Charges for Services	-	32,081	32,081		148,900	195,841	46,941	131.5%	148,900	200,000
Miscellaneous	90,175	11,939	(78,236)	13.2%	180,350	155,464	(26,886)	85.1%	360,700	381,000
Total Revenues	531,195	509,041	(28,154)	94.7%	907,956	943,084	35,128	103.9%	3,456,500	2,389,000
Expenditures										
Personnel	90,425	85,958	4,467	95.1%	165,779	180,179	(14,400)	108.7%	361,700	375,000
Materials & Services	125,950	102,616	23,334	81.5%	503,800	526,033	(22,233)	104.4%	503,800	698,000
Capital Outlay	263,670	236,653	27,017	97.3%	395,505	365,353	30,152	92.4%	2,636,700	1,475,000
Total Expenditures	480,045	445,227	34,818	92.7%	1,065,084	1,071,564	(6,480)	100.6%	3,502,200	2,546,000
Revenues over (under) Expenditures	51,150	57,813	6,663	113.0%	(157,128)	(128,480)	28,648	81.8%	(45,700)	(157,000)
Beginning Fund Balance	47,722	9,830	(37,892)	20.6%	256,000	196,123	(59,877)	76.6%	256,000	196,000
Ending Fund Balance	\$ 98,872	\$ 67,644	\$ (31,228)	68.4%	\$ 98,872	\$ 67,644	\$ (31,228)	68.4%	\$ 210,300	\$ 39,000
Contingency									210,500	39,000

FAIRGROUNDS Revenues and Expenditures | 2020-2023 in millions



Airport Fund

This fund accounts for the operations of the Central Oregon Helibase building and improvement grant projects at the Prineville Airport. Day-to-day airport operations are run by the City of Prineville and are accounted for in their books and reports. The Airport capital outlay fund was consolidated to this fund at the beginning of fiscal year 2023. The primary revenue sources are intergovernmental revenues for specific projects and rent payments from the Forest Service for the Central Oregon Helibase.

During the quarter, revenue was approximately seventy-eight percent (78.1%) of the quarterly allocated budget. No intergovernmental revenue was received due to timing of grant revenue claims. It is anticipated that intergovernmental revenue will be received in the third and fourth quarters as expected for grant projects. Charges for services revenue was eighty-one percent (80.5%) for the quarter budget due to the timing of receipt of rent payments with the majority expected in January 2023.

Miscellaneous revenue received for the quarter consisted of interest on investments. Miscellaneous revenue is expected to meet the full annual budget in future quarters with the sale of property to the County for \$2.5 million and interest earned. The sale of property to the County is intended to capitalize the airport for income generating improvements to become a self-sustainable operation.

For the quarter, operating expenditures were consistent with the quarterly budget (100.7%) and are expected to remain on budget through the remainder of the year. Carryover grant funded projects are anticipated to be completed in the third quarter, with new projects anticipated in the Spring 2023. No debt payments were made during the quarter. Debt payments will be made consistent with the budget for the remainder of the year.

For the quarter, fund balance decreased by \$0.14 million due to the timing of grant expenditures versus grant revenues, monthly rent payments and revenue from the sale of property.

Full year estimates have been reviewed, with a positive fiscal-year end variance of \$1.71 million revenue over expenses. The estimated ending fund balance of \$1.81 million exceeds the budget and meets the desired minimum per fiscal policy.

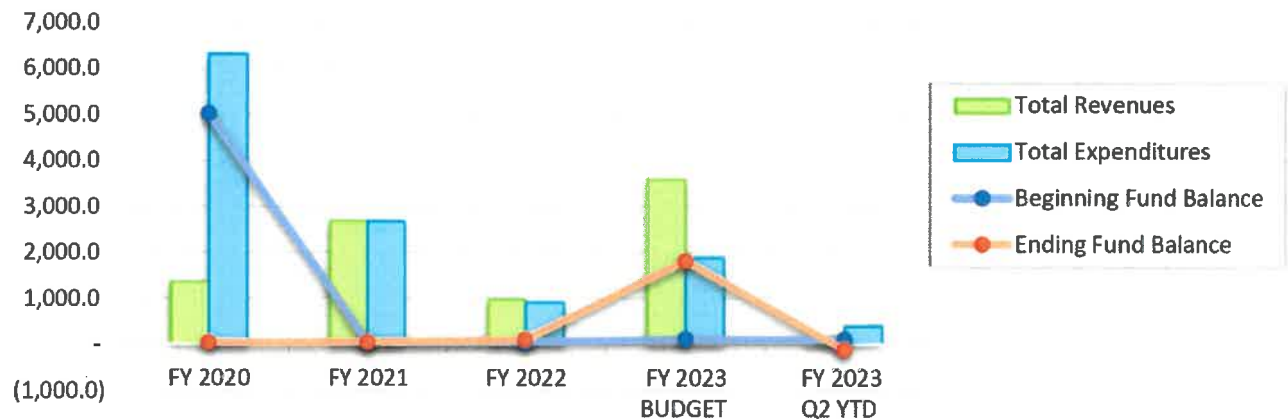
During the quarter, the airport completed runway and apron extensions. Also, during the quarter, the County and City of Prineville have been working together to create and implement a business plan for the airport and plan for a new grant funded T-hangar project.



Airport Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	-	-	-	-	-	-	-	-	\$ 657,000	\$ 657,000
Charges for Services	107,350	86,445	(20,905)	80.5%	214,700	172,864	(41,836)	80.5%	429,400	429,000
Miscellaneous	5,000	5,159	159	103.2%	10,000	9,544	(456)	95.4%	2,510,000	2,510,000
Total Revenues	112,350	91,604	(20,746)	81.5%	224,700	182,408	(42,292)	81.2%	3,596,400	3,596,000
Expenditures										
Materials & Services	207,059	207,705	(646)	100.3%	250,980	251,211	(231)	100.1%	416,500	418,000
Capital Outlay	27,750	28,663	(913)	103.3%	27,750	28,663	(913)	103.3%	555,000	555,000
Debt Service										
Principal	-	-	-	-	-	-	-	-	661,000	661,000
Interest	-	-	-	-	126,000	118,937	7,063	94.4%	252,000	252,000
Total Expenditures	234,809	236,368	(1,559)	100.7%	404,730	398,812	5,918	98.5%	1,886,300	1,886,000
Revenues over (under) Expenditures	(122,459)	(144,764)	(22,305)	118.2%	(180,030)	(216,409)	(36,373)	120.2%	1,710,100	1,710,000
Beginning Fund Balance	52,429	26,636	(25,791)	50.8%	110,000	98,277	(11,723)	89.3%	110,000	98,000
Ending Fund Balance	\$ (70,030)	\$ (118,126)	\$ (48,096)	168.7%	\$ (70,030)	\$ (118,126)	\$ (48,096)	168.7%	\$ 1,820,100	\$ 1,808,000
Contingency									1,820,100	1,808,000

AIRPORT Revenues and Expenditures | 2020-2023 in thousands



Capital Asset Reserve Fund

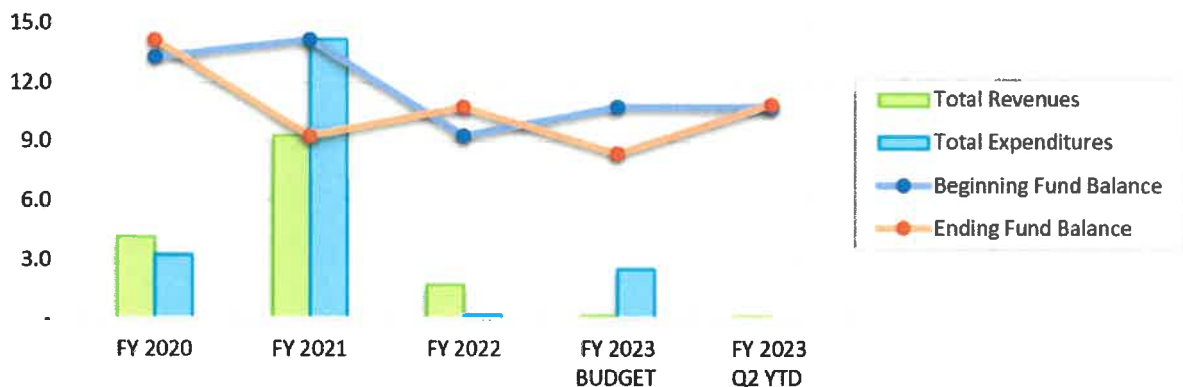
This fund accounts for funds held in reserve by the County with no limitation to its use. Interest is the only revenue received during the quarter.

No expenditures were made in the second quarter resulting in an increase to fund balance of \$49,698 due to interest. The only purchase anticipated during the year is the purchase of land from the airport for \$2,500,000.

Full year estimates were updated for increased interest revenue expected. The estimated year-end fund balance of \$8.5 million is consistent with budget and exceeds fiscal policy requirements.

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 23,000	\$ 23,446	\$ 446	101.9%	\$ 23,000	\$ 25,000
Miscellaneous	27,500	49,698	22,198	180.7%	55,000	84,588	29,588	151.8%	110,000	180,000
Total Revenues	27,500	49,698	22,198	180.7%	78,000	108,034	30,034	138.5%	133,000	203,000
Expenditures										
Capital Outlay	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Total Expenditures	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Revenues over (under) Expenditures	27,500	49,698	22,198	180.7%	78,000	108,034	30,034	138.5%	(2,367,000)	(2,297,000)
Beginning Fund Balance	10,799,500	10,807,234	7,734	100.1%	10,749,000	10,748,897	(103)	100.0%	10,749,000	10,749,000
Ending Fund Balance	\$ 10,827,000	\$ 10,856,931	\$ 29,931	100.3%	\$ 10,827,000	\$ 10,856,931	\$ 29,931	100.3%	\$ 8,382,000	\$ 8,452,000
<i>Reserved for Future Expenditure</i>										

CAPITAL ASSET RESERVE FUND Revenues and Expenditures | 2020-2023 in millions



Justice Center Capital Project Fund

The Justice Center Capital Projects Fund accounts for the Justice Center and Courthouse capital project activities. Construction is moving along well and the project is slightly ahead of schedule despite construction supply shortages and remains projected to be completed by early 2024. The foundation work continued through the second quarter and the first walls began going up at the end of December.

During the quarter, the only revenue received was from interest. Intergovernmental revenue of \$16.0 million from the Oregon Justice Department is not anticipated until the end of this fiscal year or fiscal year 2024.

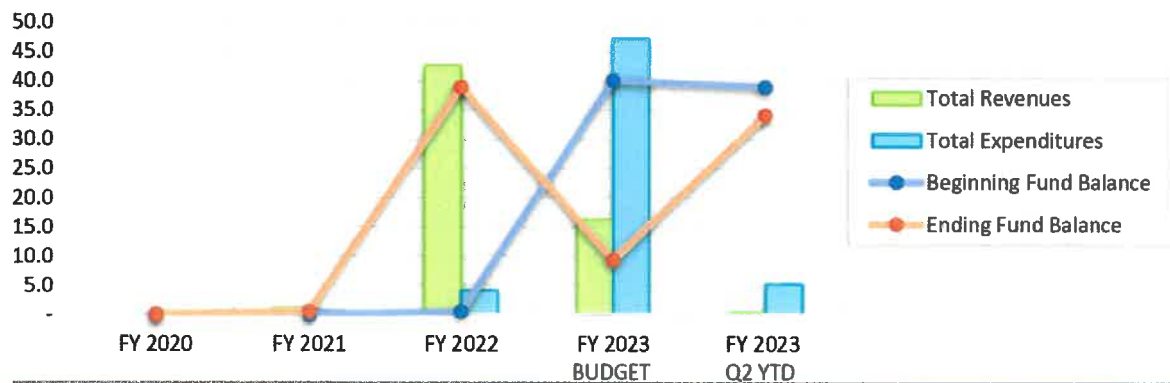
For the quarter, expenditures for the Justice Center are tracking with the project construction budget (100.8%) and schedule, with eleven percent (11%) of the annual budget (and remaining project) spent to the end of second quarter.

Full year estimated intergovernmental revenue was revised lower due to timing of the Oregon Justice Department's expected disbursement schedule for the grant funds. Miscellaneous revenue full year estimates were increased to account for increased interest revenue.

The ending fund balance of \$9.62 million is projected to be sufficient to meet the County's funding requirements for the Justice Center and provide initial funding for the County Courthouse renovation project to follow.

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 16,000,000	\$ 6,000,000
Miscellaneous	75,000	128,488	53,488	171.3%	150,000	343,871	193,871	229.2%	300,000	800,000
Total Revenues	75,000	128,488	53,488	171.3%	150,000	343,871	193,871	229.2%	16,300,000	6,800,000
Expenditures										
Justice Center	3,651,413	3,679,125	(27,712)	100.8%	5,182,650	5,198,480	(15,830)	100.8%	47,115,000	36,177,000
Total Expenditures	3,651,413	3,681,582	(30,169)	100.8%	5,182,650	5,200,937	(18,287)	100.4%	47,115,000	36,177,000
Revenues over (under) Expenditures	(3,576,413)	(3,553,094)	23,319	99.3%	(5,032,650)	(4,857,066)	175,584	96.5%	(30,815,000)	(29,377,000)
Beginning Fund Balance	38,676,763	37,691,237	(985,526)	97.5%	40,133,000	38,995,210	(1,137,790)	97.2%	40,133,000	38,995,000
Ending Fund Balance	\$ 35,100,350	\$ 34,138,144	\$ (962,206)	97.5%	\$ 35,100,350	\$ 34,138,144	\$ (962,206)	97.8%	\$ 9,318,000	\$ 9,618,000
Contingency									9,318,000	9,618,000

JUSTICE CENTER AND COURTHOUSE CAPITAL PROJECT Revenues and Expenditures | 2020-2023 in millions



Crook County, Oregon

Quarterly Report

December 31, 2022



The financial information included in this report is preliminary, unaudited and subject to revision upon completion of closing and audit processes.

Other Non-Major Funds

All funds with annual revenue of less than \$500,000, the County's GO Debt Service Fund, and funds that do not involve County operations, such as the Mental Health Fund, are presented below.

Veterans Services Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 22,800	\$ 22,892	\$ 92	100.4%	\$ 22,800	\$ 22,892	\$ 92	100.4%	\$ 91,200	\$ 91,000
Transfers and Interfund	40,175	40,200	25	100.1%	80,350	80,400	50	100.1%	160,700	161,000
Miscellaneous	-	492	492		-	926	926		-	1,000
Total Revenues	62,975	63,524	549	100.9%	103,150	104,217	1,067	101.0%	251,900	253,000
Expenditures										
Personnel	50,925	46,289	4,636	90.9%	93,363	80,787	12,576	86.5%	203,700	157,000
Materials & Services	37,500	38,325	(825)	102.2%	68,750	63,595	5,155	92.5%	125,000	115,000
Total Expenditures	88,425	84,614	3,811	95.7%	162,113	144,381	17,732	89.1%	328,700	272,000
Revenues over (under) Expenditures	(25,450)	(21,090)	4,360	82.9%	(58,963)	(40,164)	18,799	68.1%	(76,800)	(19,000)
Beginning Fund Balance	65,787	95,177	29,390	144.7%	99,300	114,251	14,951	115.1%	99,300	114,000
Ending Fund Balance	\$ 40,337	\$ 74,087	\$ 33,750	183.7%	\$ 40,337	\$ 74,087	\$ 33,750	183.7%	\$ 22,500	\$ 95,000
Contingency									22,500	95,000

Weed Control Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ -	\$ -	\$ -		\$ 18,000	\$ 18,500	\$ 500	102.8%	\$ 90,000	\$ 30,000
Licenses, Permits & Fees	10,800	10,368	(432)	96.0%	10,800	10,368	(432)	96.0%	180,000	180,000
Miscellaneous	250	1,047	797	418.8%	500	1,815	1,315	263.1%	1,000	4,000
Total Revenues	11,050	14,362	3,312	130.0%	29,300	39,691	4,391	114.8%	211,000	214,000
Expenditures										
Personnel	36,000	35,174	826	97.7%	66,000	67,457	(1,457)	102.2%	144,000	142,000
Materials & Services	41,154	11,738	29,416	28.5%	54,150	29,128	25,022	42.7%	108,300	105,000
Total Expenditures	77,154	46,912	30,242	60.6%	120,150	90,585	29,565	75.4%	252,300	247,000
Revenues over (under) Expenditures	(66,104)	(32,549)	33,555	49.2%	(90,850)	(56,954)	33,896	62.7%	(41,300)	(33,000)
Beginning Fund Balance	207,254	247,205	39,951	119.3%	232,000	271,610	39,610	117.1%	232,000	272,000
Ending Fund Balance	\$ 141,150	\$ 214,656	\$ 73,506	152.1%	\$ 141,150	\$ 214,656	\$ 73,506	152.1%	\$ 190,700	\$ 239,000
Contingency									190,700	239,000

GO Debt Service Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 478,345	\$ 506,746	\$ 28,401	105.9%	\$ 497,700	\$ 510,899	\$ 13,199	102.7%	\$ 553,000	\$ 553,000
Miscellaneous	-	1,095	1,095		-	1,207	1,207		-	-
Total Revenues	478,345	507,841	29,496	106.2%	497,700	512,106	14,406	102.9%	553,000	553,000
Expenditures										
Debt Service										
Principal	-	-	-		-	-	-		110,000	110,000
Interest	232,500	232,500	-	100.0%	232,500	232,500	-	100.0%	465,000	465,000
Total Expenditures	232,500	232,500	-	100.0%	232,500	232,500	-	100.0%	575,000	575,000
Revenues over (under) Expenditures	245,845	275,341	29,496	112.0%	265,200	279,606	14,406	105.4%	(22,000)	(22,000)
Beginning Fund Balance	41,355	38,140	(3,215)	92.2%	22,000	93,874	11,874	154.0%	22,000	34,000
Ending Fund Balance	\$ 287,200	\$ 313,480	\$ 26,280	109.2%	\$ 287,200	\$ 313,480	\$ 26,280	109.2%	\$ -	\$ 12,000



Mental Health Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 1,017,500	\$ 942,672	\$ (74,828)	92.6%	\$ 2,035,000	\$ 1,856,209	\$ (178,791)	91.2%	\$ 4,070,000	\$ 3,900,000
Miscellaneous	-	490	490		-	809	809		-	-
Total Revenues	1,017,500	943,162	(74,338)	92.7%	2,035,000	1,857,018	(177,982)	91.3%	4,070,000	3,900,000
Expenditures										
Materials & Services	1,017,500	942,671	74,829	92.6%	2,035,000	1,856,209	178,791	91.2%	4,070,000	3,910,000
Total Expenditures	1,017,500	942,671	74,829	92.6%	2,035,000	1,856,209	178,791	91.2%	4,070,000	3,910,000
Revenues over (under) Expenditures	-	490	490		-	809	809		-	(10,000)
Beginning Fund Balance	-	10,545	10,545		-	10,227	10,227		-	10,000
Ending Fund Balance	\$ -	\$ 11,036	\$ 11,036		\$ -	\$ 11,036	\$ 11,036		\$ -	\$ -

Special Transportation Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 98,250	\$ 83,689	\$ (14,561)	85.2%	\$ 196,500	\$ 177,599	\$ (18,901)	90.4%	\$ 393,000	\$ 395,000
Miscellaneous	1,000	3,743	2,743	574.3%	2,000	6,158	4,158	307.9%	4,000	12,000
Total Revenues	99,250	87,432	(11,818)	88.1%	198,500	183,757	(14,743)	92.6%	397,000	405,000
Expenditures										
Materials & Services	20,100	20,922	(222)	101.1%	20,100	20,922	(222)	101.1%	402,000	220,000
Total Expenditures	20,100	20,922	(222)	101.1%	20,100	20,922	(222)	101.1%	402,000	220,000
Revenues over (under) Expenditures	79,150	67,110	(12,040)	84.8%	178,400	163,435	(14,965)	91.6%	(5,000)	185,000
Beginning Fund Balance	702,250	767,068	64,818	109.2%	609,000	670,742	67,742	111.2%	603,000	671,000
Ending Fund Balance	\$ 781,400	\$ 834,178	\$ 52,778	106.8%	\$ 781,400	\$ 834,178	\$ 52,778	106.8%	\$ 598,000	\$ 856,000
Contingency									598,000	856,000

Title III Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 98,000	\$ 96,000
Miscellaneous	1,250	2,182	932	174.6%	2,500	3,877	1,377	155.1%	5,000	8,000
Total Revenues	1,250	2,182	932	174.6%	2,500	3,877	1,377	155.1%	103,000	106,000
Expenditures										
Materials & Services	-	-	-	-	37,500	37,000	500	98.7%	625,000	37,000
Transfers	-	-	-	-	-	-	-	-	30,000	30,000
Total Expenditures	-	-	-	-	37,500	37,000	500	98.7%	655,000	67,000
Revenues over (under) Expenditures	1,250	2,182	932	174.6%	(35,000)	(33,123)	1,877	94.6%	(552,000)	39,000
Beginning Fund Balance	515,750	490,089	(25,661)	95.0%	552,000	525,994	(26,006)	95.2%	552,000	525,000
Ending Fund Balance	\$ 517,000	\$ 492,271	\$ (24,729)	95.2%	\$ 517,000	\$ 492,271	\$ (24,729)	95.2%	\$ -	\$ 564,000



Crook County School Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Crook County School Fund										
Revenues										
Taxes	\$ -	\$ -	\$ -	-	\$ 129,375	\$ 129,238	\$ (137)	99.9%	\$ 135,000	\$ 135,000
Intergovernmental	-	-	-	-	-	-	-	-	315,000	315,000
Miscellaneous	-	-	-	-	-	196	196	-	-	-
Total Revenues	-	-	-	-	129,375	129,434	59	100.0%	450,000	450,000
Materials & Services	-	-	-	-	-	-	-	-	-	-
Special Payment	-	545	(545)	-	129,375	129,783	(408)	100.3%	450,000	450,000
Total Expenditures	-	545	(545)	-	129,375	129,783	(408)	100.3%	450,000	450,000
Revenues over (under) Expenditures	-	(545)	(545)	-	-	(349)	(349)	-	-	-
Beginning Fund Balance	-	545	545	-	-	549	349	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -

Video Lottery Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 67,500	\$ 61,335	\$ (6,165)	90.9%	\$ 67,500	\$ 61,335	\$ (6,165)	90.9%	\$ 225,000	\$ 225,000
Miscellaneous	750	1,950	600	180.0%	1,500	2,255	755	150.8%	3,000	4,000
Total Revenues	68,250	62,685	(5,565)	91.8%	69,000	63,590	(5,410)	92.2%	228,000	229,000
Expenditures										
Materials & Services	-	-	-	-	82,500	81,550	950	98.6%	150,000	150,000
Transfers	18,750	18,750	-	100.0%	37,500	37,500	-	100.0%	75,000	75,000
Total Expenditures	18,750	18,750	-	100.0%	120,000	119,050	950	99.2%	225,000	225,000
Revenues over (under) Expenditures	49,500	43,935	(5,565)	88.8%	(51,000)	(55,460)	(4,460)	108.7%	3,000	4,000
Beginning Fund Balance	218,500	276,700	58,200	126.6%	319,000	376,095	57,095	117.9%	315,000	376,000
Ending Fund Balance	\$ 268,000	\$ 320,635	\$ 52,635	119.6%	\$ 268,000	\$ 320,635	\$ 52,635	119.6%	\$ 322,000	\$ 380,000
Contingency									922,000	980,000

Surveyor Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 22,500	\$ 18,097	\$ (4,403)	80.4%	\$ 45,000	\$ 39,908	\$ (5,092)	88.7%	\$ 90,000	\$ 80,000
Miscellaneous	930	994	64	101.3%	1,000	1,670	670	167.0%	2,000	2,000
Total Revenues	22,500	19,091	(3,739)	83.6%	46,000	41,578	(4,422)	90.4%	92,000	82,000
Expenditures										
Materials & Services	18,139	15,764	2,375	86.9%	53,350	51,108	2,242	95.8%	106,700	106,000
Total Expenditures	18,139	15,764	2,375	86.9%	53,350	51,108	2,242	95.8%	106,700	106,000
Revenues over (under) Expenditures	4,691	3,327	(1,364)	70.9%	(7,350)	(9,530)	(2,180)	129.7%	(14,700)	(24,000)
Beginning Fund Balance	174,959	174,599	(360)	99.8%	187,000	187,456	456	100.2%	187,000	187,000
Ending Fund Balance	\$ 179,650	\$ 177,926	\$ (1,724)	99.0%	\$ 179,650	\$ 177,926	\$ (1,724)	99.0%	\$ 172,300	\$ 163,000
Contingency									172,300	163,000



Clerk Special Revenue Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 2,100	\$ 2,047	\$ (54)	97.5%	\$ 4,200	\$ 4,367	\$ 167	104.0%	\$ 14,000	\$ 14,000
Licenses, Permits & Fees	3,690	3,684	(6)	99.8%	7,380	7,802	422	105.7%	24,600	20,000
Miscellaneous	325	1,082	757	332.9%	650	1,845	1,195	285.9%	1,300	4,000
Total Revenues	6,115	6,812	697	111.4%	12,230	14,015	1,785	114.6%	39,900	38,000
Expenditures										
Notary	-	503	(503)		4,680	4,608	72	98.5%	46,800	16,000
Recording	-	-	-		-	-	-		139,600	10,000
Archive	6,475	6,473	2	100.0%	8,788	8,759	29	99.7%	92,500	20,000
Total Expenditures	6,475	6,976	(501)	107.7%	13,468	13,368	100	99.3%	278,900	46,000
Revenues over (under) Expenditures	(360)	(164)	196	45.5%	(1,238)	647	1,885	-52.8%	(239,000)	(8,000)
Beginning Fund Balance	238,122	237,915	(207)	99.9%	239,000	237,104	(1,896)	99.2%	239,000	237,000
Ending Fund Balance	\$ 237,762	\$ 237,751	\$ (11)	100.0%	\$ 237,762	\$ 237,751	\$ (11)	100.0%	\$ -	\$ 229,000

Community College Education Center Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Miscellaneous	-	595	595		-	1,011	1,011		\$ -	\$ 2,000
Total Revenues	-	595	595		-	1,011	1,011		-	2,000
Expenditures										
Materials & Services	-	-	-		-	-	-		129,000	-
Total Expenditures	-	-	-		-	-	-		129,000	-
Revenues over (under) Expenditures	-	595	595		-	1,011	1,011		(129,000)	2,000
Beginning Fund Balance	129,000	130,466	1,466	101.1%	129,000	130,050	1,050	100.8%	129,000	130,000
Ending Fund Balance	\$ 129,000	\$ 131,061	\$ 2,061	101.6%	\$ 129,000	\$ 131,061	\$ 2,061	101.6%	\$ -	\$ 132,000

Crooked River Watershed Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	-	-	-		-	-	-		\$ 150	\$ -
Charges for Services	26,075	21,900	(4,175)	84.0%	47,978	42,941	(5,037)	89.5%	104,300	105,000
Miscellaneous	-	(52)	(52)		-	-	-		-	-
Total Revenues	26,075	21,848	(4,227)	83.8%	47,978	42,941	(5,037)	89.5%	104,450	105,000
Expenditures										
Personnel	26,113	25,898	215	99.2%	48,047	49,545	(1,498)	103.1%	104,450	105,000
Total Expenditures	26,113	25,898	215	99.2%	48,047	49,545	(1,498)	103.1%	104,450	105,000
Revenues over (under) Expenditures	(38)	(4,049)	(4,011)	10656.0%	(69)	(6,604)	(6,535)	9571.4%	-	-
Beginning Fund Balance	(31)	(2,555)	(2,524)	8241.8%	-	-	-		-	-
Ending Fund Balance	\$ (69)	\$ (6,604)	\$ (6,535)	9571.4%	\$ (69)	\$ (6,604)	\$ (6,535)	9571.4%	\$ -	\$ -



Tourism Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 12,500	\$ 12,729	\$ 229	101.8%	\$ 12,500	\$ 12,729	\$ 229	101.8%	\$ 25,000	\$ 25,000
Miscellaneous	-	331	331		-	553	553		-	1,000
Total Revenues	12,500	13,060	560	104.5%	12,500	13,282	782	106.3%	25,000	26,000
Expenditures										
Materials & Services	-	-	-		5,000	5,000	-	100.0%	25,000	25,000
Total Expenditures	-	-	-		5,000	5,000	-	100.0%	25,000	25,000
Revenues over (under) Expenditures	12,500	13,060	560	104.5%	7,500	8,282	782	110.4%	-	1,000
Beginning Fund Balance	54,000	65,490	11,490	121.3%	59,000	70,269	11,269	119.1%	59,000	70,000
Ending Fund Balance	\$ 66,500	\$ 78,551	\$ 12,051	118.1%	\$ 66,500	\$ 78,551	\$ 12,051	118.1%	\$ 59,000	\$ 71,000
Contingency									59,000	71,000

Taylor Grazing Fund

CATEGORY	2ND QUARTER (Oct '22-Dec '22)				FY 2023 YTD (Jul '22-Dec '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	6 MO EST BUDGET	6 MO ACTUAL	6 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 4,000	\$ 4,000
Miscellaneous	-	173	173		-	294	294		-	-
Total Revenues	-	173	173		-	294	294		4,000	4,000
Expenditures										
Materials & Services	-	737	(737)		-	737	(737)		45,000	10,000
Total Expenditures	-	737	(737)		-	737	(737)		45,000	10,000
Revenues over (under) Expenditures	-	(564)	(564)		-	(443)	(443)		(41,000)	(6,000)
Beginning Fund Balance	41,000	38,105	(2,895)	92.9%	41,000	37,984	(3,016)	92.6%	41,000	38,000
Ending Fund Balance	\$ 41,000	\$ 37,541	\$ (3,459)	91.6%	\$ 41,000	\$ 37,541	\$ (3,459)	91.6%	\$ -	\$ 2,000



Debt Summary

The following schedule provides information related to the County's outstanding debt during fiscal year 2023 through fiscal year 2028. The schedule includes:

- Debt issue
- Fund that the debt is repaid
- Original amount of the debt obligation
- The annual payment in fiscal year 2023
- Interest rate
- Year of maturity of the obligation
- Outstanding principal balance as of June 30, by fiscal year through 2028
- Estimated debt per capita for each fiscal year

The County's total debt per capita as of June 30, 2023, is projected to total \$1,952. During the subsequent five fiscal years, the debt per capita is projected to decline to \$1,686 by June 30, 2028.

Description	Fund(s)	Original Amount	Annual Payment FY 2023	Interest Rate	Maturity
GO Bonds Series 2017	GO Debt Service	10,000,000	575,000	3.72%	2043
Full Faith & Credit 2017	Facilities	3,635,000	181,400	3.83%	2057
Full Faith & Credit 2018	Airport	6,080,000	387,874	4.30%	2046
GO Bonds Series 2022	Facilities	33,698,310	-	5.00%	2046

Total County Debt **53,413,310** **1,144,274**

Description	Outstanding balance fiscal year ending June 30,					
	2023	2024	2025	2026	2027	2028
GO Bonds Series 2017	9,560,000	9,425,000	9,270,000	9,090,000	8,885,000	8,650,000
Full Faith & Credit 2017	3,365,000	3,315,000	3,265,000	3,215,000	3,160,000	3,105,000
Full Faith & Credit 2018	5,645,000	5,490,000	5,330,000	5,165,000	4,990,000	4,815,000
GO Bonds Series 2022	33,698,310	33,698,310	33,698,310	33,698,310	33,698,310	33,271,360
Total County Debt	52,268,310	51,928,310	51,563,310	51,168,310	50,733,310	49,841,360
Population (assumes 2% annual increase)	26,779	27,315	27,861	28,418	28,987	29,566
Debt per capita	1,952	1,901	1,851	1,801	1,750	1,686

