



Fourth Quarter Report

Period Ending June 30, 2023

Crook County
Oregon



June 30, 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 fourth quarter ended June 30, 2023. 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.

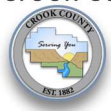
Miscellaneous income is greater than budgeted across the board due to interest income being higher than expected due to strategic investment of a portion of cash and reserves and rising interest rates on interest-bearing accounts.

Beginning Fund Balance on several funds were updated in the prior quarter 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.

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

Operations

- Airport
 - Awarded the engineering portion of the request for proposals for new T-Hangar construction grant
- Facilities
 - Hired a new Facilities and Capital Projects Manager to fill the vacant Facilities Director position
- Fairgrounds
 - Successfully hosted the Crooked River Roundup Rodeo to sell out crowds and rave reviews
- Finance
 - Continued the fiscal year 2024 budget process including Budget Meetings as well as assembling the Budget document itself for adoption as well as submission for the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award



- Health Department
 - Began the process to bring billing back internally to reduce costs and 3rd party billing errors
- Information Technology
 - Began implementation of the IT Strategic Plan Roadmap and discussion of a Chief information Officer position
- Justice Center
 - During the quarter, steel work was completed, the concrete for the upper floors of the building was poured, and internal framing began
- Landfill
 - Completed the annual Environmental Monitoring Report
 - Completed the Department of Environmental Quality 4th quarter reporting
- Library
 - Received a Ford Foundation Grant that will be used for strategic planning
- Public Works
 - A Public Works director was hired to help oversee the Road Department, Weed Department, and Landfill.
- Sheriff's Office
 - The 12 vehicles purchased with the Oregon American Rescue Plan Act (ARPA) funds arrived and were sent for upfit

If you have questions, please let us know.

Sincerely,

Christina Haron

Christina Haron, CPA
Finance Director



County-wide – All Funds

The County began the quarter with a combined \$92.7 million fund balance. During the quarter, the County received \$17.57 million in revenue, had operating expenditures of \$13.56 million, invested \$9.51 million in capital, and paid \$0.73 million in debt service. The County’s ending combined fund balance totals \$86.47 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. Detailed information per fund is presented on the individual fund pages.

Quarter Ended June 30, 2023

Information for the April 1, 2023 – June 30, 2023 quarter only

FUND	BEGINNING		TOTAL		CAPITAL		TOTAL		ENDING
	FUND BALANCE	REVENUE	RESOURCES	EXPENDITURES	OUTLAY	DEBT SERVICE	EXPENDITURES	FUND BALANCE	
General Fund	\$ 4,748,384	\$ 5,146,301	\$ 9,894,685	\$ 2,901,835	\$ 98,482	\$ -	\$ 3,000,317	\$ 6,894,368	
Road Fund	15,231,716	2,136,009	17,367,725	1,394,760	265,438	-	1,660,197	15,707,527	
Sheriff's Office	6,196,424	1,754,668	7,951,092	3,421,375	757,155	-	4,178,531	3,772,561	
Community Development	10,913,881	582,740	11,496,621	947,991	-	-	947,991	10,548,630	
Landfill	5,023,531	791,444	5,814,974	465,297	-	-	465,297	5,349,677	
Health Services Fund	3,537,432	(113,068)	3,424,364	948,549	19,308	-	967,857	2,456,507	
Facilities	863,757	800,990	1,664,746	435,038	11,688	113,200	559,926	1,104,820	
Library	1,092,582	51,875	1,144,456	392,344	-	-	392,344	752,112	
Fairgrounds	61,058	1,073,966	1,135,024	236,866	486,022	-	722,888	412,136	
Airport	(392,379)	2,933,418	2,541,039	77,505	48,862	275,415	401,783	2,139,256	
Weed Control	266,883	58,113	324,996	71,077	-	-	71,077	253,919	
Veterans Services	86,408	86,444	172,852	63,076	-	-	63,076	109,776	
Capital Asset Reserve Fund	10,930,363	65,407	10,995,769	-	2,500,000	-	2,500,000	8,495,769	
Capital Project Funds									
Justice Center and Courthouse	31,480,662	141,031	31,621,693	389,536	5,319,395	-	5,708,932	25,912,762	
Other Non-Major Funds									
Debt Service Funds	345,024	20,686	365,710	-	-	342,500	342,500	23,210	
Mental Health Fund	11,036	1,460,253	1,471,288	1,458,593	-	-	1,458,593	12,695	
Special Transportation Fund	795,501	21,984	817,485	45,839	-	-	45,839	771,646	
Title III Fund	495,639	93,355	588,993	-	-	-	-	588,993	
Crook County School Fund	-	205,125	205,125	205,125	-	-	205,125	-	
Video Lottery Fund	348,442	132,793	481,236	57,692	-	-	57,692	423,544	
Surveyor	180,305	13,361	193,666	11,962	-	-	11,962	181,704	
Clerk Special Revenue Fund	235,501	7,523	243,024	3,493	-	-	3,493	239,532	
Comm College Edu Center Fund	131,947	50,840	182,787	-	-	-	-	182,787	
Crooked River Watershed	(2,642)	37,481	34,839	31,111	-	-	31,111	3,728	
Tourism Fund	84,110	9,885	93,995	-	-	-	-	93,995	
Taylor Grazing Fund	37,796	3,403	41,199	-	-	-	-	41,199	
COUNTY TOTAL	92,703,359	17,566,026	110,269,385	13,559,066	9,506,351	731,115	23,796,532	86,472,853	

*Due to deferral of \$1.01M in unspent, restricted grant funding received at the end of the year, the Health Services Fund is reporting negative revenue for the quarter.

COUNTY-WIDE - ALL FUNDS
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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 internal service charges for administration, legal, finance, human resources, and IT/GIS, and licenses, permits, and fees.

Overall revenue for the fourth quarter was about eighty-four percent (84.2%) of the estimated budget. Overall revenue for the entire year came in consistent with budget at ninety nine percent (98.5%). Tax collection revenue for the quarter was three hundred ninety eight percent (397.5%) of the estimated budget due to the timing of payments in lieu of tax. Overall, tax revenue came in at one hundred twenty percent (119.6%) for the year due to an additional Facebook building receiving occupancy and taxes coming in above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%).

Intergovernmental revenue was sixty one percent (61.1%) of the estimated quarterly budget and only eighty six percent (85.6%) for the entire year due to the timing of revenue recognition for the American Rescue Plan Act (ARPA) grant dollars as many expenditures using those dollars will happen in fiscal year 2024 when the new CIO is hired to lead the IT Roadmap work. Licenses, permits and fees collected during the fourth quarter were one hundred forty-six percent (146.4%) of the estimated quarter budget and came in at about one hundred six percent (105.7%) of the total budget for the year. Charges for services for the quarter were roughly one hundred sixty five percent (165.2%) of the quarter estimated budget but ended the year at only sixty six percent (65.6%) of the total budget due to the deferral of restricted grant revenue for election expenses that will be incurred in the next fiscal year. Lastly, Miscellaneous revenue collection for the quarter is over two thousand five hundred percent (2,483.1%) of the quarterly budget and totaled over twenty-six hundred percent (2,605.3%) of the budget for the year due to investment interest and the sale of County owned property.

For the fourth quarter, overall expenditures were consistent with budget at one hundred five percent (104.8%) and were consistent with budget for the year at ninety two percent (92.1%). Expenditures during the quarter for the County Clerk, County Court, Information Technology, Legal Counsel, and Victim's Assistance were consistent with budget (within ten percent (10%) of the quarterly budget). The Finance, GIS, and Natural Resources Departments were slightly over budget due to the timing of expenditures (more than 10% over budget but less than 15% over budget). The remaining departments were under budget (over 10% less than the budget for the quarter).

For the year, expenditures are consistent with budget (within 10% of the budget) for all departments, except for Human Resources and Transfers which both came below budget.

Human Resources expenditures continued to be below budgeted due to staffing vacancies and deferring programs until staffing was filled. Transfers were below budget due to several revenues that were budgeted as transfers being other types of revenue and several changes in transfer revenue that were unneeded and not completed.



Overall, the General Fund realized an increase in fund balance of \$2.15 million during the quarter.

The year end fund balance of \$6.89 million is \$0.40 million more than budgeted due to the timing of spending of ARPA grant dollars and meets fiscal policy requirements.

During the quarter, the Assessor's Office completed the annual CAFFA Reporting.

The County Clerk's office successfully completed the District Election in May with record voter turnout at over 39% and completed a very large records request spanning several years. The County Clerk attended the iGo Conference (International Association of Government Officials) with sessions regarding election security and safety, legislation and rank choice voting which are all hot topics in Oregon and allows her to know what is ahead for our Oregon voters, Election Officials, and Election workers.

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. They also realigned staff with roles and responsibilities to better workflow in the office.

The Finance Department continued the fiscal year 2024 budget process including Budget Meetings as well as assembling the Budget document itself for adoption as well as submission for the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. The Senior Accountant attended the annual GFOA Conference in Portland, OR.

Human Resources hired several employees across the County and continued the initiative to update the Employee Handbook. Additionally, they continued the process to review potential Human Resource Information Systems (HRIS) to replace the current, outdated software.

The Information Technology Department (IT) continued the implementation of the IT Strategic Plan and Roadmap which includes major updates to the hardware and software throughout the County, including the HRIS and ERP software, as well as additional staff in the IT department to better support the County's technology requirements.



General Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 187,400	\$ 744,888	\$ 557,488	397.5%	\$ 3,748,000	\$ 4,480,949	\$ 732,949	119.6%	\$ 3,748,000	\$ 4,078,000
Intergovernmental	4,588,206	2,803,681	(1,784,525)	61.1%	15,821,400	13,540,324	(2,281,076)	85.6%	15,821,400	12,738,000
Internal Service	961,175	1,096,068	134,893	114.0%	3,844,700	3,977,310	132,610	103.4%	3,844,700	3,846,000
Licenses, Permits & Fees	101,225	148,159	46,934	146.4%	404,900	427,833	22,933	105.7%	404,900	397,000
Charges for Services	24,225	40,014	15,789	165.2%	96,900	63,527	(33,373)	65.6%	96,900	62,000
Miscellaneous	12,625	313,492	300,867	2483.1%	50,500	1,315,653	1,265,153	2605.3%	50,500	1,037,000
Total Revenues	5,874,856	5,146,301	(728,555)	87.6%	23,966,400	23,805,596	(160,804)	99.3%	23,966,400	22,158,000
Expenditures										
Assessor's Office	327,236	287,162	40,074	87.8%	1,128,400	1,054,897	73,503	93.5%	1,128,400	1,094,000
County Clerk	172,579	155,476	17,103	90.1%	595,100	538,649	56,451	90.5%	595,100	560,000
County Court	280,430	289,473	(9,043)	103.2%	967,000	930,048	36,952	96.2%	967,000	935,000
District Attorney	502,164	444,659	57,505	88.5%	1,731,600	1,572,050	159,550	90.8%	1,731,600	1,601,000
Finance	352,350	396,502	(44,152)	112.5%	1,215,000	1,176,852	38,148	96.9%	1,215,000	1,158,000
GIS	74,095	91,139	(17,044)	123.0%	255,500	252,438	3,062	98.8%	255,500	255,000
Human Resources	214,687	160,772	53,915	74.9%	740,300	513,277	227,023	69.3%	740,300	495,000
Information Technology	278,650	280,867	(2,217)	100.8%	1,114,600	1,090,530	24,070	97.8%	1,114,600	1,083,000
Juvenile	333,906	290,938	42,968	87.1%	1,151,400	1,034,901	116,499	89.9%	1,151,400	1,033,000
Legal Counsel	131,450	144,226	(12,776)	109.7%	525,800	521,845	3,955	99.2%	525,800	524,000
Natural Resources	15,250	17,075	(1,825)	112.0%	61,000	60,274	726	98.8%	61,000	60,000
Non-Departmental	71,250	58,860	12,390	82.6%	285,000	240,894	44,106	84.5%	285,000	245,000
Victims Assistance	108,373	97,819	10,554	90.3%	373,700	334,063	39,637	89.4%	373,700	355,000
Special Payments	-	-	-	-	11,006,100	11,004,657	1,443	100.0%	11,006,100	11,004,000
Transfers	-	285,350	(285,350)	-	2,164,112	1,141,700	1,022,412	52.8%	2,164,112	1,159,000
Total Expenditures	2,862,420	3,000,317	(137,897)	104.8%	23,314,612	21,467,076	1,847,536	92.1%	23,314,612	21,561,000
Revenues over (under) Expenditures	3,012,436	2,145,984	(866,452)	71.2%	651,788	2,338,521	1,686,733	358.8%	651,788	597,000
Beginning Fund Balance	3,477,052	4,748,384	1,271,332	136.6%	5,837,700	4,555,847	(1,281,853)	78.0%	5,837,700	4,556,000
Ending Fund Balance	\$ 6,489,488	\$ 6,894,368	\$ 404,880	106.2%	\$ 6,489,488	\$ 6,894,368	\$ 404,880	106.2%	\$ 6,489,488	\$ 5,153,000
Contingency									6,489,488	-

* 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.

GENERAL FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Road Fund

This fund accounts for the County's Road related activities. During the first quarter of the fiscal year, the County agreed to the State taking administrative responsibility for a \$3.7 million grant.

Overall revenue collected was eighty-four percent (84.0%) of the estimated quarterly budget and overall revenue for the year came in at ninety-four percent (94.1%) of the annual budget. Intergovernmental revenue was about eighty percent (79.4%) of the estimated quarterly budget due to the timing of the receipt of a payment from the state that was pushed to the next fiscal year due to restructuring of the Surface Transportation Program Fund Exchange and a reduction of the Motor Vehicle Revenue at the state level. Intergovernmental revenue for the year ended up at eighty eight percent (88.4%) of the budget. Licenses, Permits, and Fees were about eighty-six percent (85.8%) of the estimated quarterly budget and total Licenses, Permits and Fees were consistent with budgeted amounts for the year. Charges for services for the quarter came in at over three thousand three hundred percent (3,338.1%) of the budget and ended the year with total charges for services totaling over one thousand six hundred percent (1,616.4%) of yearly budget due to several large payments from surrounding Counties. Miscellaneous revenue collected for the quarter was two hundred sixty two percent (261.5%) of the quarterly estimated budget and over two hundred twenty-four percent (224.1%) of the annual budget due to increased interest revenue from strategic investment of the reserves for this department.

For the quarter, overall expenditures were roughly fifty-nine percent (59.2%) of the estimated budget for the quarter. Overall expenditures for the year came in at about eighty percent (80.1%) of the total budget. Personnel expenditures were eighty-nine percent (89.3%) of the quarterly budget and came in consistent with budget for the year at ninety nine percent (98.7%). Materials and Services expenditures for the quarter were only fifty one percent (51.0%) of the estimated budget and came in at just shy of sixty nine percent (68.7%) of the budget for the year due to the timing of the rock crushing and chip seal project expenses which will be paid early in fiscal year 2024. Capital Outlay expenditures were fifty four percent (54.0%) of the quarterly budget and came in at just over eighty percent (80.4%) for the year due to the timing of vehicle purchases which were delayed to the next fiscal year due to supply chain issues and the timing of the costs to finish up the administrative side of the Weigand Bridge.

Overall, the fund balance increased by \$0.475 million for the quarter.

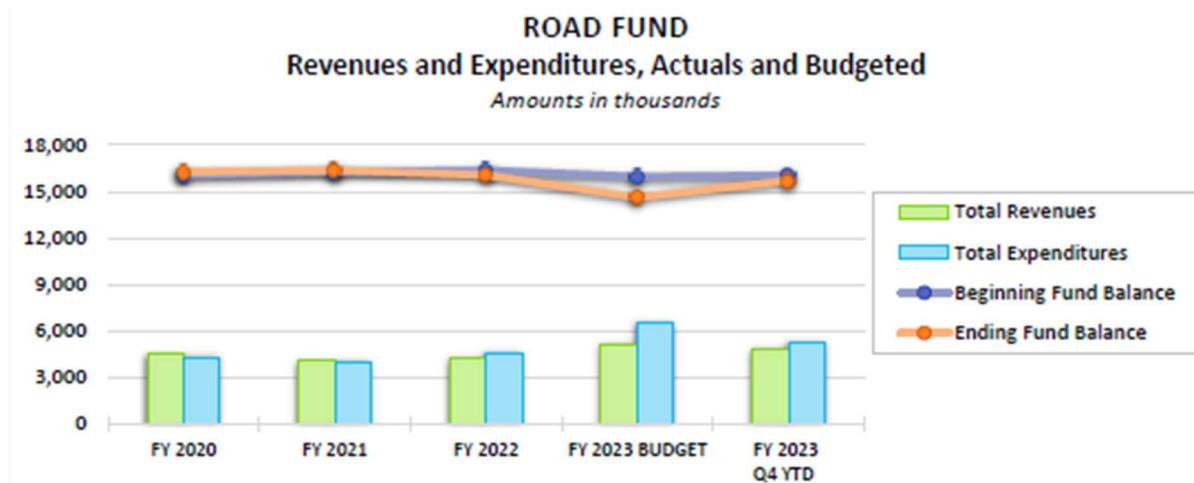
The year-end fund balance for the fiscal year of \$15.7 million exceeds the budget and the desired minimum fiscal policy.

During the quarter, a new Road Superintendent was hired, and construction of the Weigand Bridge was completed. However, there will be some lingering administrative costs related to the bridge in the first quarter of the fiscal year. The chip seal project on 35 miles of road in Powell Butte began.



Road Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 2,498,500	\$ 1,983,354	\$ (515,146)	79.4%	\$ 4,997,000	\$ 4,416,435	\$ (580,565)	88.4%	\$ 4,997,000	\$ 4,609,000
Licenses, Permits & Fees	5,250	4,505	(745)	85.8%	21,000	20,114	(887)	95.8%	21,000	21,000
Charges for Services	1,500	50,072	48,572	3338.1%	6,000	96,986	90,986	1616.4%	6,000	75,000
Miscellaneous	37,500	98,078	60,578	261.5%	150,000	336,162	186,162	224.1%	150,000	313,000
Total Revenues	2,542,750	2,136,009	(406,741)	84.0%	5,174,000	4,869,697	(304,303)	94.1%	5,174,000	5,018,000
Expenditures										
Personnel	560,280	500,253	60,027	89.3%	1,932,000	1,905,942	26,058	98.7%	1,932,000	1,924,000
Materials & Services	1,752,740	894,507	858,233	51.0%	3,186,800	2,189,567	997,233	68.7%	3,186,800	2,528,000
Capital Outlay	491,750	265,438	226,312	54.0%	1,405,000	1,129,566	275,434	80.4%	1,405,000	1,307,000
Total Expenditures	2,804,770	1,660,197	1,144,573	59.2%	6,523,800	5,225,075	1,298,725	80.1%	6,523,800	5,759,000
Revenues over (under) Expenditures	(262,020)	475,812	737,832	-181.6%	(1,349,800)	(355,379)	994,421	26.3%	(1,349,800)	(741,000)
Beginning Fund Balance	14,882,220	15,231,716	349,496	102.3%	15,970,000	16,062,906	92,906	100.6%	15,970,000	16,063,000
Ending Fund Balance	\$ 14,620,200	\$ 15,707,527	\$ 1,087,327	107.4%	\$ 14,620,200	\$ 15,707,527	\$ 1,087,327	107.4%	\$ 14,620,200	\$ 15,322,000
Contingency									900,800	-
Reserved for Future Expenditure									13,719,400	-



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 one hundred forty percent (140.3%) of the estimated quarter budget and came in at one hundred three percent (102.5%) of the budget for the year. Intergovernmental revenue was one hundred fifty two percent (152.0%) of the estimated quarter budget due to the timing of the spending of grant dollars for vehicles which arrived in the fourth quarter. Intergovernmental revenue was consistent with budget for the year at ninety seven percent (97.4%). Transfers and interfund revenue were much higher than anticipated due to increases in jail bed revenue for the quarter and totaled one hundred nineteen percent (118.9%) of the annual budget. Charges for services revenue collected was about one hundred eighty percent (179.6%) of the quarterly estimated budget due to increases related to gun and concealed carry licensing because of new legislation and in total came in at over two hundred fifty percent (250.7%) of the annual budget. Miscellaneous revenue was over twelve hundred percent (1274%) of the estimated budget for the quarter due to interest revenue received and reimbursements. Miscellaneous revenue finished the year at about nine hundred sixty three percent of the budget.

For the quarter, overall expenditures were about one hundred six percent (105.9%) of the estimated quarter budget with expenditures coming in at about eighty eight percent (87.5%) of the total annual budget for the year. Most significantly, expenditures in the Sheriff's Office were one hundred twenty-three percent (122.8%) of the quarterly budget due to the timing of receipt of the vehicles purchased with grant funds during the quarter. The Jail expenditures are lower than budget for the quarter at eighty-seven percent (87.1%) due to the timing of the jail van which will be received next fiscal year. Overall, Jail expenditures remain under budget for the year at eighty-nine percent (88.9%).

Emergency & Special Services expenses are lower than budgeted at about sixty-five percent (65.1%) of the quarterly budget partially due to a vacant position as well as reduced program needs. Emergency & Special Services expenditures ended the year at seventy-six percent (75.8%) of the total budget. Parole and Probation is greater than the quarterly budget at one hundred seven percent (106.9%) for expenditures also due to the timing of vehicle purchases delivered in the fourth quarter. Parole and Probation's expenditures for the year were seventy-nine percent (79.3%) of the budget.

Overall, the fund balance decreased by \$2.42 million during the quarter, which was expected. The primary driver being the timing of the receipt of property taxes which are the department's main source of revenue.

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 has developed a strategic plan and will evaluate adequate wage levels across the organization. Financial information will be incorporated into the operational alternatives and will help guide decisions going forward.



Sheriff's Office Fund

Revenue exceeded expenditures by \$0.53 million for the fiscal year, which is greater than the budget by approximately \$2.0 million. The fiscal year-end fund balance of \$3.24 million exceeds budget and the desired minimum per fiscal policy.

During the third quarter, the County applied for a mental health grant to implement a peer support program for their staff.

During the first quarter, the Sheriff's Office initiated acquisition of vehicles to replace most of its aging fleet, funded by \$1.0 million of American Rescue Plan Act (ARPA) funds passed through to the County from the State of Oregon. We began receiving and upfitting those vehicles during the third quarter with many received in the fourth quarter. Upfit of the vehicles expected to continue into the next fiscal year due to supply chain issues.

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Sheriff's Office Revenues										
Taxes	\$ 415,050	\$ 220,755	\$ (194,295)	53.2%	\$ 8,301,000	\$ 8,422,428	\$ 121,428	101.5%	\$ 8,301,000	\$ 8,584,000
Intergovernmental	803,050	1,220,661	417,611	152.0%	3,212,200	3,127,708	(84,492)	97.4%	3,212,200	3,322,000
Transfers and Interfund	-	227,760	227,760		487,900	580,184	92,284	118.9%	487,900	463,000
Licenses, Permits & Fees	23,675	35,714	12,039	150.9%	94,700	124,530	29,830	131.5%	94,700	79,000
Charges for Services	6,075	10,910	4,835	179.6%	24,300	60,913	36,613	250.7%	24,300	61,000
Miscellaneous	3,050	38,867	35,817	1274.3%	12,200	117,453	105,253	962.7%	12,200	101,000
Total Revenues	1,250,900	1,754,668	503,768	140.3%	12,132,300	12,433,217	300,917	102.5%	12,132,300	12,610,000
Expenditures										
Sheriff's Office	1,795,419	2,205,084	(409,665)	122.8%	6,191,100	5,593,386	597,714	90.3%	6,191,100	5,973,000
Jail	1,354,068	1,179,335	174,733	87.1%	4,669,200	4,149,405	519,795	88.9%	4,669,200	4,166,000
Emerg & Special Services	131,312	85,513	45,799	65.1%	452,800	343,381	109,419	75.8%	452,800	342,000
Parole & Probation	663,114	708,599	(45,485)	106.9%	2,286,600	1,812,597	474,003	79.3%	2,286,600	1,879,000
Total Expenditures	3,943,913	4,178,531	(234,618)	105.9%	13,599,700	11,898,768	1,700,932	87.5%	13,599,700	12,360,000
Revenues over (under) Expenditures	(2,693,013)	(2,423,863)	269,150	90.0%	(1,467,400)	534,449	2,001,849	-36.4%	(1,467,400)	250,000
Beginning Fund Balance	4,205,613	6,196,424	1,990,811	147.3%	2,980,000	3,238,112	258,112	108.7%	2,980,000	3,238,000
Ending Fund Balance	\$ 1,512,600	\$ 3,772,561	\$ 2,259,961	249.4%	\$ 1,512,600	\$ 3,772,561	\$ 2,259,961	249.4%	\$ 1,512,600	\$ 3,488,000
Contingency									1,512,600	-

* 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 FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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 forty-nine percent (48.5%) of the quarterly budget and total overall revenue for the year was about sixty two percent (61.8%) of the budget. During the quarter, licenses, permits, and fees revenue collected were significantly less than budget at forty-four (43.8%) of the budget and ended the year with total licenses, permits and fees at fifty eight percent (58.3%) of the total budget. Charges for Services revenue were also significantly below budget for the quarter and the year. Miscellaneous revenue came in higher than expected for the quarter and for the year due to rising interest rates. The Building, Planning, and On-Site Departments experienced a decrease in revenue due to the interest rate environment and subsequent slowing real estate and building market. Specifically, Planning has seen a sharp decrease in activity while Building has seen similar activity but with projects at significantly smaller levels. Additionally, the data centers continue to pause 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 continues to address more complaints for the quarter than prior years.

Total expenditures were about seventy percent (70.3%) of the estimated quarter budget and total expenditures for the year were seventy six percent (76%) of the annual 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 the timing of payment for vehicles purchases for building and electrical that have been ordered but not delivered due to supply chain issues, with payment due upon delivery.

For the quarter, the fund balance decreased by \$0.365 million, which is a greater loss than anticipated for the quarter due to the reduction in revenue.

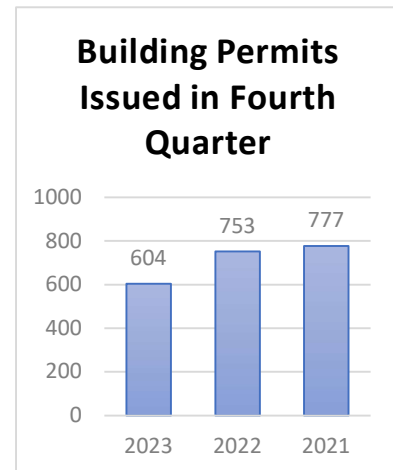
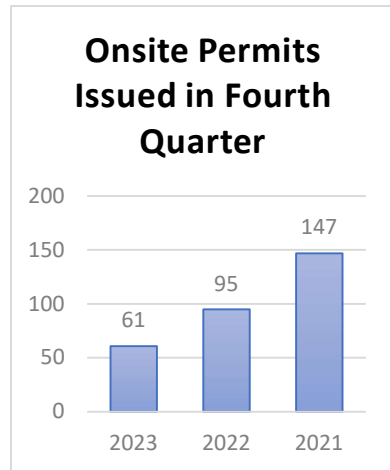
Revenues were lower due to a slowing real estate market resulting from a significant increase in borrowing costs. Because of work that will be completed during fiscal year 2023 related to projects where fees were collected in prior years, revenues were expected to be less than expenditures. The fiscal year ending fund balance of \$10.55 million exceeds the desired minimum for fiscal policy but is less than budgeted.

Work has been completed with a report forthcoming on the analysis of the future staff requirements and costs associated with inspections for data centers and other large multi-year construction projects. This work will help inform the organization's decisions related to the strategic plan, fees, and charges, as well as staffing levels.

During the quarter, the competitive process continued for the Transportation System Plan update in the Planning department. Planning and the Compliance departments continue to work together on the Juniper Acres review.

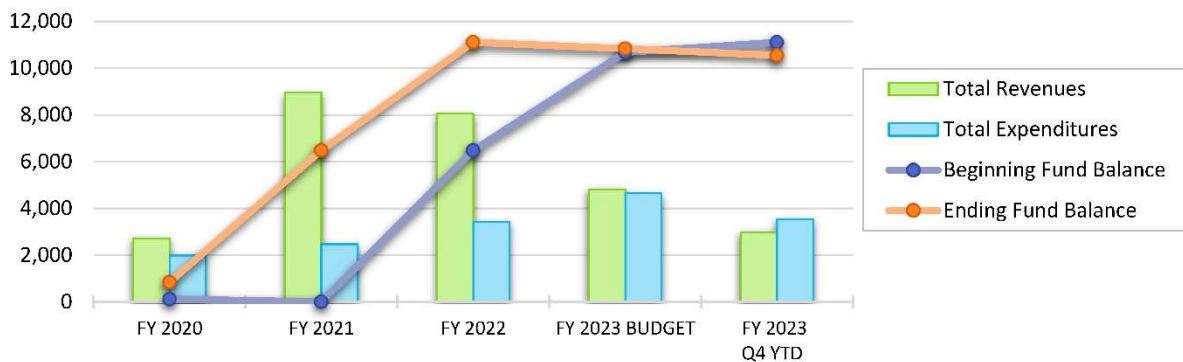


Community Development Fund



CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 1,173,175	\$ 514,160	\$ (659,015)	43.8%	\$ 4,692,700	\$ 2,738,179	\$ (1,954,521)	58.3%	\$ 4,692,700	\$ 3,042,000
Charges for Services	2,025	330	(1,695)	16.3%	8,100	2,826	(5,274)	34.9%	8,100	3,000
Miscellaneous	27,500	68,250	40,750	248.2%	110,000	232,437	122,437	211.3%	110,000	217,000
Total Revenues	1,202,700	582,740	(619,960)	48.5%	4,810,800	2,973,442	(1,837,358)	61.8%	4,810,800	3,262,000
Expenditures										
Building	754,261	577,250	177,011	76.5%	2,600,900	2,041,919	558,981	78.5%	2,600,900	2,065,000
Code Enforcement	31,900	30,662	1,238	96.1%	110,000	105,879	4,121	96.3%	110,000	108,000
Electrical	191,922	108,612	83,310	56.6%	661,800	488,520	173,280	73.8%	661,800	496,000
On-Site	93,525	73,066	20,459	78.1%	322,500	267,691	54,809	83.0%	322,500	270,000
Planning	276,747	158,401	118,346	57.2%	954,300	627,935	326,365	65.8%	954,300	641,000
Total Expenditures	1,348,355	947,991	400,364	70.3%	4,649,500	3,531,944	1,117,556	76.0%	4,649,500	3,582,000
Revenues over (under) Expenditures	(145,655)	(365,251)	(219,596)	250.8%	161,300	(558,502)	(719,802)	-346.3%	161,300	(320,000)
Beginning Fund Balance	10,983,555	10,913,881	(69,674)	99.4%	10,676,600	11,107,133	430,533	104.0%	10,676,600	11,107,000
Ending Fund Balance	\$ 10,837,900	\$ 10,548,630	\$ (289,270)	97.3%	\$ 10,837,900	\$ 10,548,630	\$ (289,270)	97.3%	\$ 10,837,900	\$ 10,787,000
Contingency									1,969,600	-
Reserved for Future Expenditure									8,868,300	-

COMMUNITY DEVELOPMENT FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Landfill Fund

This fund accounts for the County's landfill and waste management activities.

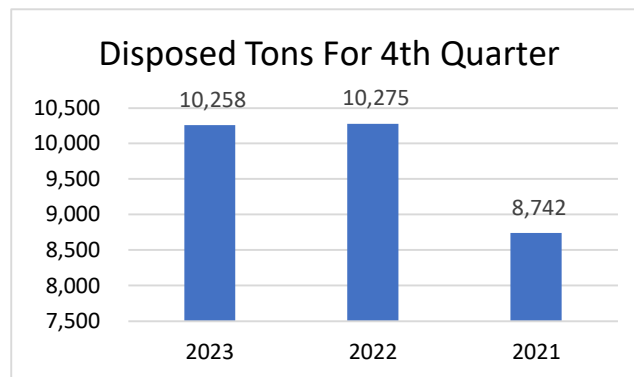
During the quarter, overall revenue collected was roughly one hundred thirty percent (130.5%) of the estimated quarter budget, and one hundred thirteen percent (112.5%) of the annual budget. Licenses, Permits and Fees revenue collected during the quarter were over one hundred twenty-six percent (126.1%) of the quarterly budget one hundred twelve percent (112.4%) of the annual budget. Charges for Services revenue is lower than expected for the quarter at sixty-nine percent (68.6%) of the quarterly budget, however for the year, total Charges for Services were over one hundred twenty seven percent of the annual budget (126.9%). Miscellaneous revenue is about two hundred twenty nine percent (229.3%) of the expected budget for the quarter due to increased interest revenue and timing of vehicle fuel reimbursement revenue and finished out the year at one hundred four percent of the annual budget.

For the quarter, overall expenditures were about seventy three percent (73.0%) of the quarterly budget. Personnel expenditures are below budget for the quarter and for the year due to the resignation of the landfill director and the lead equipment operator position remaining unfilled. Materials and services are consistent with the budget for the quarter and under budget at ninety one percent (91.3%) for the year. No capital outlay was spent in the quarter and for the year capital outlay came in at eighty-one percent (81.3%) of the budget due to purchasing equipment cheaper than had been budgeted.

For the quarter, the fund balance increased by \$326,146, greater than the quarterly budget estimates.

The ending fund balance for the year of \$5.3 million is greater than budgeted and exceeds the desired minimum per fiscal policy. This fund balance also allows adequate reserves to cover the Landfill's post closure liability.

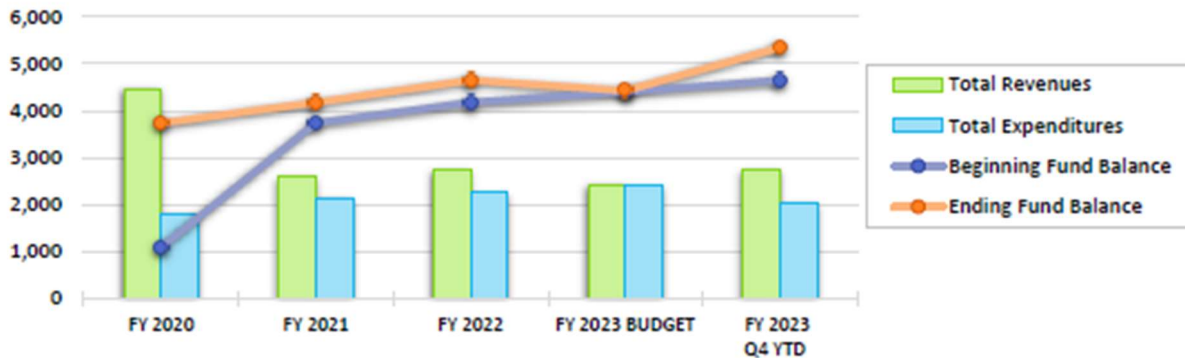
During the quarter, internal promotions were made for a Landfill Operations Manager and a Landfill Operations Lead.



Landfill Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 531,250	\$ 669,704	\$ 138,454	126.1%	\$ 2,125,000	\$ 2,387,615	\$ 262,615	112.4%	\$ 2,125,000	\$ 2,245,000
Charges for Services	31,250	21,426	(9,824)	68.6%	125,000	158,573	33,573	126.9%	125,000	171,000
Miscellaneous	43,750	100,314	56,564	229.3%	175,000	181,821	6,821	103.9%	175,000	122,000
Total Revenues	606,250	791,444	185,194	130.5%	2,425,000	2,728,009	303,009	112.5%	2,425,000	2,538,000
Expenditures										
Personnel	269,236	184,937	84,299	68.7%	928,400	722,603	205,797	77.8%	928,400	718,000
Materials & Services	276,025	280,361	(4,336)	101.6%	1,104,100	1,008,136	95,964	91.3%	1,104,100	1,104,000
Capital Outlay	92,500	-	92,500	0.0%	370,000	300,740	69,260	81.3%	370,000	370,000
Total Expenditures	637,761	465,297	172,464	73.0%	2,402,500	2,031,479	371,021	84.6%	2,402,500	2,192,000
Revenues over (under) Expenditures	(31,511)	326,146	357,657	-1035.0%	22,500	696,531	674,031	3095.7%	22,500	346,000
Beginning Fund Balance	4,459,011	5,023,531	564,520	112.7%	4,405,000	4,653,146	248,146	105.6%	4,405,000	4,653,000
Ending Fund Balance	\$ 4,427,500	\$ 5,349,677	\$ 922,177	120.8%	\$ 4,427,500	\$ 5,349,677	\$ 922,177	120.8%	\$ 4,427,500	\$ 4,999,000
Contingency									208,100	-
Reserved for Future Expenditure									4,219,400	-

LANDFILL FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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 is negative due to the correction of restricted revenue reporting including deferral of restricted Intergovernmental revenue for grants and charges for services, that were not spent in the fiscal year. Deferred revenue totaled approximately \$1.01 million and will be recognized when corresponding qualifying expenses are made in the future years.

Transfers and Interfund revenue was consistent with budget for the quarter and for the year. Licenses, Permits and Fees came in below budget for the quarter at seventy percent (70.1%) but one hundred twelve percent (112.2%) for the year due to the timing of collections. Charges for Services were one hundred five percent for the year even with the deferral of some of that revenue in the last quarter due to the increase in vaccinations and other services not utilized during COVID. Finally, miscellaneous revenue collected for the quarter was over four hundred thirty percent (435.6%) of the quarterly budget and ended the year at three hundred twenty seven percent (326.5%) of the budget due to increased interest revenue from investments.

For the quarter, overall expenditures were ninety-one percent (91.4%) of the estimated budget and came in at eighty-two percent (82.4%) of the total budget for the year. The Health Department expenditures were nearly ninety-eight percent (97.7%) of the quarterly budget and consistent with budget for the year overall at ninety nine percent (99%). Grant funded health program expenditures for the quarter were eighty-eight percent (88.2%) of the estimated budget and came in at seventy six percent (75.8%) of the budget for the total year due to unstaffed grant programs. Environmental Health's expenditures for the quarter were one hundred sixteen percent (115.5%) due to the timing of expenditures and remained consistent with the budget at ninety seven percent (96.6%) for the year.

Overall, the fund balance decreased by \$1.08 million for the quarter, the decrease was due to the deferral of \$1.01 million of restricted revenue that will be utilized in future years.

The ending fund balance of \$2.46 million for the year exceeds the desired minimum per fiscal policy, however, addressing staffing shortages and maintaining service levels continue to be a focus during the year.

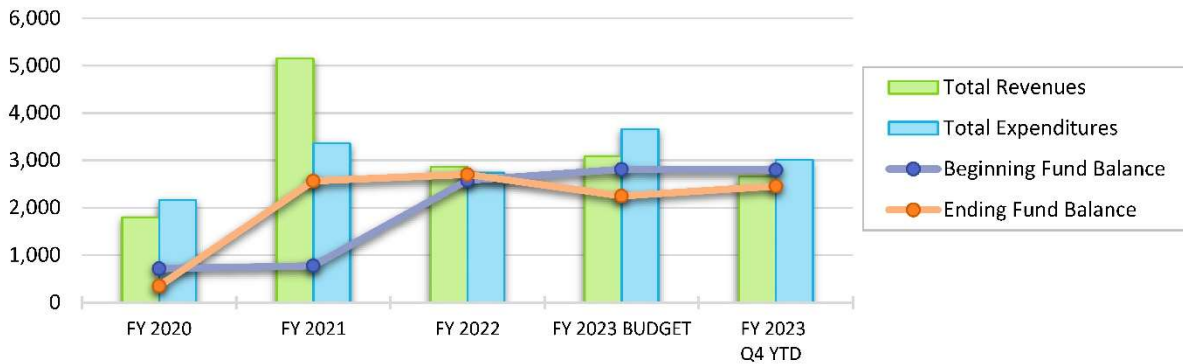
The Health Department continued to fill staffing vacancies and begin work on grant funded programs that were paused due to lack of staffing. They also completed the build out of their time and effort tracking for grants as required by the OHA and various other agencies while completing several audits for various grants.



Health Services Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 435,433	\$ (270,051)	\$ (705,484)	-62.0%	\$ 1,741,730	\$ 1,237,573	\$ (504,157)	71.1%	\$ 1,741,730	\$ 2,139,000
Transfers and Interfund	182,750	182,900	150	100.1%	731,000	731,000	-	100.0%	731,000	731,000
Licenses, Permits & Fees	20,025	14,039	(5,986)	70.1%	80,100	89,902	9,802	112.2%	80,100	85,000
Charges for Services	128,400	(61,952)	(190,352)	-48.2%	513,600	540,388	26,788	105.2%	513,600	703,000
Miscellaneous	5,050	21,997	16,947	435.6%	20,200	65,945	45,745	326.5%	20,200	57,000
Total Revenues	771,658	(113,068)	(884,726)	-14.7%	3,086,630	2,664,808	(421,822)	86.3%	3,086,630	3,715,000
Expenditures										
Health Department	270,886	264,597	6,289	97.7%	934,089	925,169	8,920	99.0%	934,089	930,000
Grant-Funded Health Program	758,162	668,767	89,395	88.2%	2,614,350	1,982,756	631,594	75.8%	2,614,350	1,887,000
Environmental Health	29,870	34,493	(4,623)	115.5%	103,000	99,541	3,459	96.6%	103,000	96,000
Total Expenditures	1,058,918	967,857	91,061	91.4%	3,651,439	3,007,466	643,973	82.4%	3,651,439	2,913,000
Revenues over (under) Expenditures	(287,260)	(1,080,924)	(793,664)	376.3%	(564,809)	(342,658)	222,151	60.7%	(564,809)	802,000
Beginning Fund Balance	2,532,451	3,537,432	1,004,981	139.7%	2,810,000	2,799,165	(10,835)	99.6%	2,810,000	2,799,000
Ending Fund Balance	\$ 2,245,191	\$ 2,456,507	\$ 211,316	109.4%	\$ 2,245,191	\$ 2,456,507	\$ 211,316	109.4%	\$ 2,245,191	\$ 3,601,000
Contingency									2,245,191	-

HEALTH AND HUMAN SERVICES FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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 greater than budgeted, one hundred fifty-eight percent (158.1%) due recognition of ARPA grant dollars in Intergovernmental that were not budgeted. For the year, overall revenue came in at one hundred twenty-three (123.2%) of budget. Internal Service revenue for the quarter was less than budgeted at eighty eight percent (88.2%) due to year end reconciliation of internal service fees which still came in within budget at ninety seven percent (96.5%). Charges for Services revenue was significantly higher than budget for the quarter at over four hundred thirty five percent (435.6%) due to projects completed for the Extension Office. For the year, charges for services were almost four hundred ninety five percent of the budget (494.5%). Miscellaneous revenue collected for the quarter is over five hundred sixty percent (562.4%) of the quarterly budget due to increased interest revenue from investments and an increase in the rent for broadband and cell towers. Miscellaneous revenue finished the year at over four hundred thirty percent (432.5%) of the annual budget.

For the quarter, operating expenditures were slightly less than the quarterly budget. Personnel expenditures for the quarter were ninety-four percent (93.7%) due to staffing changes. Personnel expenditures for the year came in at ninety-six percent (95.5%) of the total budget. Materials and Services expenditures were consistent with the quarterly budget and remained slightly lower than budget at ninety three percent (92.6%) for the year. Capital expenditures planned for the quarter were below budget at ten percent (10.7%) due to a hold on improvements to buildings the County may not need in the future. Capital expenditures for the year remained below budget at thirty seven percent (36.8%).

For the quarter, the fund balance increased by \$0.24 million. This increase was primarily driven by the deferred spending and additional charges for services revenue as discussed above.

The ending fund balance for the fiscal year of \$1.10 million for the year is greater than budgeted and exceeds the desired minimum per fiscal policy.

The percentage of planned maintenance work orders versus reactive or emergency maintenance work orders that Facilities handles continues to improve in the fourth quarter. Additionally, accessibility projects were continued in the fourth 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.

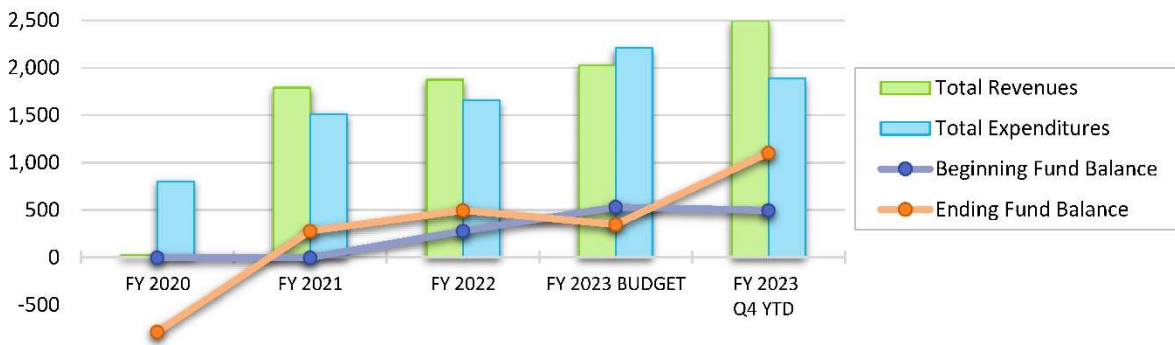


Facilities Internal Services Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ 339,828	\$ 339,828		\$ -	\$ 483,659	\$ 483,659		\$ -	\$ 373,000
Internal Service	502,750	443,242	(59,508)	88.2%	2,011,000	1,941,359	(69,641)	96.5%	2,011,000	1,922,000
Charges for Services	2,500	10,890	8,390	435.6%	10,000	49,447	39,447	494.5%	10,000	44,000
Miscellaneous	1,250	7,031	5,781	562.4%	5,000	21,626	16,626	432.5%	5,000	18,000
Total Revenues	506,500	800,990	294,490	158.1%	2,026,000	2,496,091	470,091	123.2%	2,026,000	2,357,000
Expenditures										
Personnel	139,954	131,191	8,763	93.7%	482,600	460,983	21,617	95.5%	482,600	466,000
Materials & Services	303,700	303,847	(147)	100.0%	1,214,800	1,124,400	90,400	92.6%	1,214,800	1,200,000
Capital Outlay	108,900	11,688	97,212	10.7%	330,000	121,350	208,650	36.8%	330,000	150,000
Debt Service	113,375	113,200	175	99.8%	181,400	181,400	-	100.0%	181,400	181,000
Total Expenditures	665,929	559,926	106,003	84.1%	2,208,800	1,888,133	320,667	85.5%	2,208,800	1,997,000
Revenues over (under) Expenditures	(159,429)	241,064	400,493	-151.2%	(182,800)	607,958	790,758	-332.6%	(182,800)	360,000
Beginning Fund Balance	508,929	863,757	354,828	169.7%	532,300	496,862	(35,438)	93.3%	532,300	497,000
Ending Fund Balance	\$ 349,500	\$ 1,104,820	\$ 755,320	316.1%	\$ 349,500	\$ 1,104,820	\$ 755,320	316.1%	\$ 349,500	\$ 857,000
Contingency									349,500	-

* 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 FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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 sixty-five percent (64.9%) 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%). This resulted in annual tax revenue of just over one hundred one percent (101.8%) of the budget. During the quarter, there was no Intergovernmental revenue collected, which is consistent with the quarterly estimated budget.

Intergovernmental revenue for the year came in at one hundred eleven percent (110.7%) due to increased Fine revenue and Photocopy fees. Licenses, permits and fees collected for the quarter were twenty-six percent (26.0%) due to the majority of funds being received in the first quarter, revenue was one hundred five percent (105%) of the annual budget. Miscellaneous revenue collected for the quarter is about two hundred sixty-nine percent (134.3%) of the quarter budget due to an increase in donations received and interest revenue. Miscellaneous revenue remained significantly higher than budgeted for the year for those reasons.

For the quarter, overall Library expenditures are above the estimated quarterly budget at one hundred four percent (104.5%), however, for the year, total expenditures were slightly under budget at ninety six percent (96.1%). Library expenditures are about one hundred three percent (103.7%) of the quarterly estimated budget due to the hiring of a new Library Director and retaining the part time Assistant Library Director, however, total Library expenditures came in slightly under budget at ninety seven percent (97.3%) for the year. Library grants and donations are consistent with the budget at one hundred percent (99.9%) for the quarter, however, grant and donation spending were only sixty three percent (62.6%) of the total budget for the year. Law Library expenditures are strictly personnel and are one hundred forty-four (144%) of budget for the quarter due to the timing of collection development purchases at the end of the year. Law Library expenditures remained under budget for the year at eighty eight percent (88.4%).

For the quarter, the fund balance decreased by \$0.34 million due to the timing of the receipt of tax revenue collection earlier in the year.

The year end fund balance of \$752,000 exceeds the budget and desired minimum per fiscal policy.

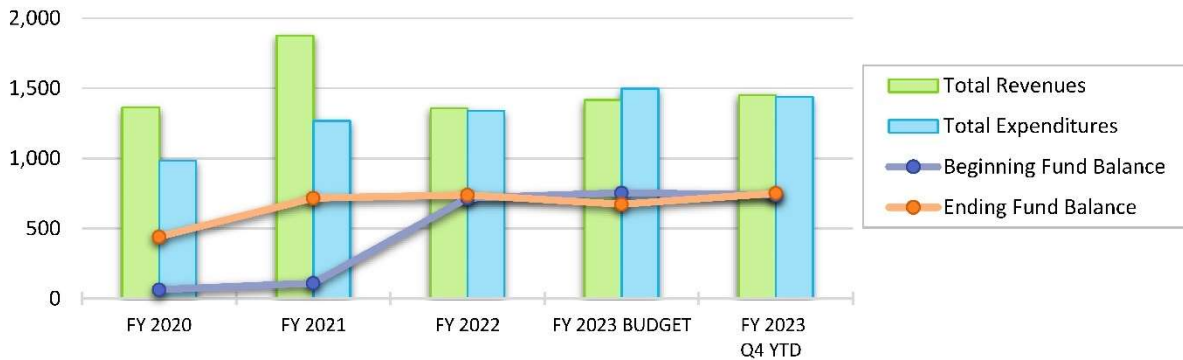
During the quarter, the Library hired a new Director who also began looking at ways to increase the Library's outreach to outlying areas in Crook County as well as review open positions and staff to ensure that employees skills were being used to the fullest and provide opportunities for advancement.



Library Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 68,000	\$ 44,155	\$ (23,845)	64.9%	\$ 1,360,000	\$ 1,384,568	\$ 24,568	101.8%	\$ 1,360,000	\$ 1,419,000
Intergovernmental	-	-	-	-	9,579	10,608	1,029	110.7%	9,579	11,000
Licenses, Permits & Fees	6,875	1,787	(5,088)	26.0%	27,500	28,886	1,386	105.0%	27,500	28,000
Charges for Services	-	(783)	(783)	-	-	849	849	-	-	2,000
Miscellaneous	5,000	6,716	1,716	134.3%	20,000	27,583	7,583	137.9%	20,000	23,000
Total Revenues	79,875	51,875	(28,000)	64.9%	1,417,079	1,452,494	35,415	102.5%	1,417,079	1,483,000
Expenditures										
Library	356,420	369,532	(13,112)	103.7%	1,425,679	1,387,327	38,352	97.3%	1,425,679	1,391,000
Library Grants and Donations:	10,800	10,786	14	99.9%	43,200	27,058	16,142	62.6%	43,200	31,000
Law Library	8,352	12,026	(3,674)	144.0%	28,800	25,467	3,333	88.4%	28,800	28,000
Total Expenditures	375,572	392,344	(16,772)	104.5%	1,497,679	1,439,851	57,828	96.1%	1,497,679	1,450,000
Revenues over (under) Expenditures	(295,697)	(340,470)	(44,773)	115.1%	(80,600)	12,643	93,243	-15.7%	(80,600)	33,000
Beginning Fund Balance	970,297	1,092,582	122,285	112.6%	755,200	739,470	(15,730)	97.9%	755,200	739,000
Ending Fund Balance	\$ 674,600	\$ 752,112	\$ 77,512	111.5%	\$ 674,600	\$ 752,112	\$ 77,512	111.5%	\$ 674,600	\$ 772,000
Contingency									674,600	-

LIBRARY FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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. The fiscal year 2023 budget also includes \$2.3 million in one-time intergovernmental grants for capital projects.

During the quarter, overall revenue was fifty-nine percent (59.7%) of the quarter budget and thirty percent (30.4%) of the annual budget. Tax revenue for the quarter was one hundred eighty-two percent (182.7%) of the budget and one hundred thirty two percent (132.4%) for the year 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 is below budget, at forty-four percent (44.3%) and at fifty three percent (52.8%) of the budget for the year due to the timing of expenditures which were budgeted in the current year but will be completed in the next fiscal year. Transfers and Interfund revenue collected are ninety-five percent (94.7%) of the quarter budget and ninety-five percent (94.9%) of budget for the year. Licenses, permits, and fees received were consistent with the budget for the quarter but one hundred fifty five percent (154.5%) of the annual budget. Miscellaneous revenue was nearly one hundred sixty percent (159.6%) of the budget for the quarter due to the recognition of donations and increased interest, however, for the year, interest did not make up the reduction in donations expected and Miscellaneous revenue remained below budget at eighty-eight percent (87.8%).

For the quarter, operating expenditures were less than the estimated quarter budget at thirty-eight percent (38.1%) and sixty percent (59.6%) for the year. Personnel and capital outlay expenditures are consistent with the budget estimated for the quarter and the year. Materials and services expenditures are one hundred forty percent (139.5%) of the quarter budget due to the timing of spending for the Fair but finished the year consistent with the budget. 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 was completed to account for increased spending for minor equipment in materials and services for the year. Capital outlay for the quarter is twenty-nine percent (28.6%). Capital outlay expenditures are significantly 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 were anticipated to extend over the next two years depending upon availability of contractors and equipment.

For the quarter, the fund balance increased by \$351,000, significantly more than budgeted, due to the increase in transient room tax.

The ending fund balance of \$412,136 for the year is more than budgeted and gets this fund much closer to 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.

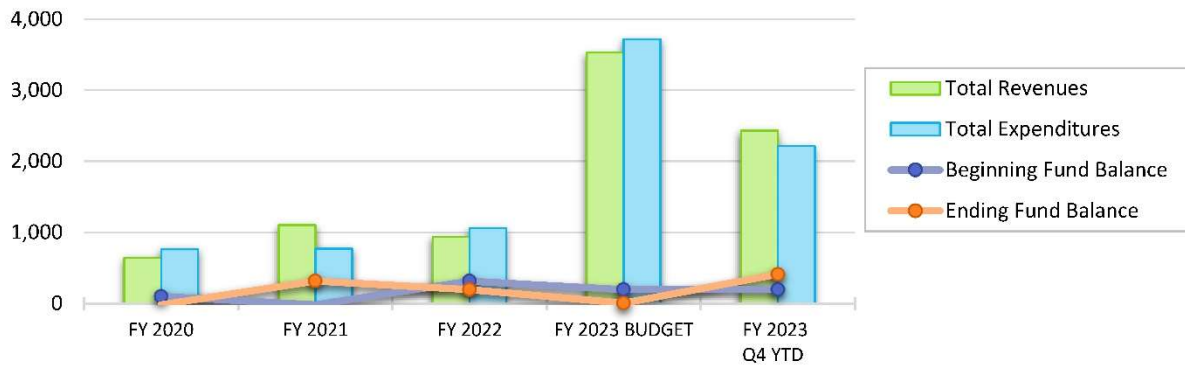
During the quarter, the Fairgrounds finished the new water tower and successfully hosted many events including the Crooked River Roundup Rodeo and several High School and PeeWee Rodeo events, including the Oregon High School Rodeo State Finals.



Fairgrounds Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 45,000	\$ 82,203	\$ 37,203	182.7%	\$ 180,000	\$ 238,392	\$ 58,392	132.4%	\$ 180,000	\$ 180,000
Intergovernmental	1,573,975	697,033	(876,942)	44.3%	2,421,500	1,278,764	(1,142,736)	52.8%	2,421,500	1,249,000
Transfers and Interfund	85,600	81,100	(4,500)	94.7%	342,400	325,000	(17,400)	94.9%	342,400	342,000
Licenses, Permits & Fees	750	707	(43)	94.3%	3,000	4,634	1,634	154.5%	3,000	4,000
Charges for Services	-	62,454	62,454		203,900	253,185	49,285	124.2%	203,900	287,000
Miscellaneous	94,300	150,469	56,169	159.6%	377,200	331,176	(46,024)	87.8%	377,200	353,000
Total Revenues	1,799,625	1,073,966	(725,659)	59.7%	3,528,000	2,431,150	(1,096,850)	68.9%	3,528,000	2,415,000
Expenditures										
Personnel	110,833	114,973	(4,140)	103.7%	380,000	382,311	(2,311)	100.6%	380,000	375,000
Materials & Services	87,360	121,893	(34,533)	139.5%	728,000	716,894	11,106	98.5%	728,000	708,000
Capital Outlay	1,697,605	486,022	1,211,583	28.6%	2,611,700	1,115,932	1,495,768	42.7%	2,611,700	1,134,000
Total Expenditures	1,895,798	722,888	1,172,910	38.1%	3,719,700	2,215,137	1,504,563	59.6%	3,719,700	2,217,000
Revenues over (under) Expenditures	(96,173)	351,078	447,251	-365.0%	(191,700)	216,013	407,713	-112.7%	(191,700)	198,000
Beginning Fund Balance	100,473	61,058	(39,415)	60.8%	196,000	196,123	123	100.1%	196,000	196,000
Ending Fund Balance	\$ 4,300	\$ 412,136	\$ 407,836	9584.6%	\$ 4,300	\$ 412,136	\$ 407,836	9584.6%	\$ 4,300	\$ 394,000
Contingency									4,300	-

FAIRGROUNDS FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Airport Fund

This fund accounts for the operations of the Central Oregon Helibase building and improvement grant projects at 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 grant revenues for specific projects and rent payments from the Forest Service for the Central Oregon Helibase.

During the quarter, revenue was ninety-seven percent (97.0%) of the quarterly estimated budget. Intergovernmental revenue expected in the fourth quarter for grant projects is expected to be received in the next fiscal year due to the timing of grant reimbursement requests and approvals. Charges for services revenue was one hundred forty-six percent (146.5%) for the quarter budget due to the timing of receipt of the rent payments for the helibase from the Forest Service and an infrastructure payment on a leased hangar space. Miscellaneous revenue received for the quarter consisted of interest on investments and \$2,500,000 from the County for land at the airport. The sale of property to the County is intended to capitalize the airport for income generating improvements allowing it to become a self-sustaining operation.

For the quarter, Materials and Services expenditures were one-hundred twenty-four percent (123.5%) of the budget due to timing of expenditures but remained under budget for the year at ninety percent (89.8%). Carryover grant funded projects that were anticipated to be completed in the fourth quarter were not completed as the grants were not awarded before year end. For the quarter, Capital Outlay was nine percent (8.8%) of the budget for the quarter and twenty-nine percent (29.2%) for the year. Bond payments were made as expected during the quarter, however, the debt owed to the City of Prineville for Airport Infrastructure paid in full in the fourth quarter was significantly less than budgeted resulting in debt payments coming in at sixty four percent (63.7%) of budget for the year.

For the quarter, the fund balance increased by \$2.53 million due to the revenue from the sale of property and infrastructure payment for leased hangar.

The ending fund balance for the year of \$2.14 million for the year is more than budgeted and meets the desired minimum per fiscal policy.

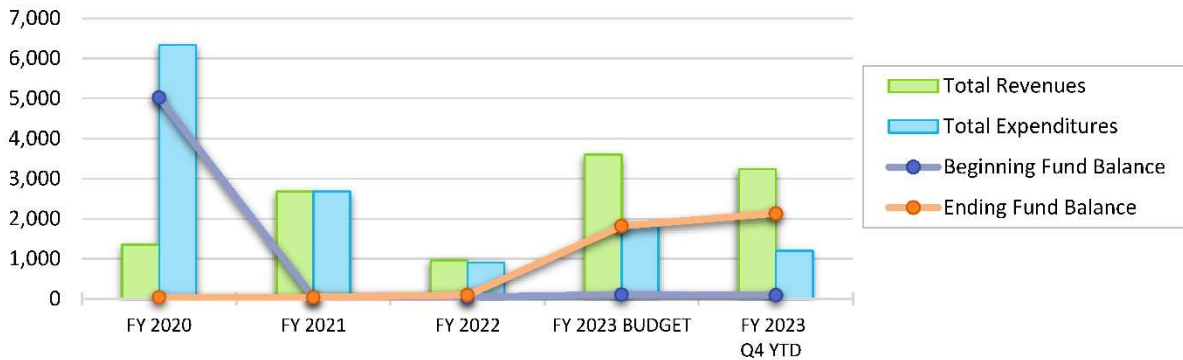
During the quarter, the airport continued the planning and engineering work for the new grant funded T-hangar project and considered the impact of having an FBO (fixed-based operator) at the airport to provide fueling and other services as included in the business plan finalized last quarter.



Airport Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 657,000	\$ 267,013	\$ (389,987)	40.6%	\$ 657,000	\$ 299,013	\$ (357,987)	45.5%	\$ 657,000	\$ 145,000
Charges for Services	107,350	157,257	49,907	146.5%	429,400	416,541	(12,859)	97.0%	429,400	346,000
Miscellaneous	2,259,000	2,509,148	250,148	111.1%	2,510,000	2,526,479	16,479	100.7%	2,510,000	2,517,000
Total Revenues	3,023,350	2,933,418	(89,932)	97.0%	3,596,400	3,242,034	(354,366)	90.1%	3,596,400	3,008,000
Expenditures										
Materials & Services	62,745	77,505	(14,760)	123.5%	418,300	375,485	42,815	89.8%	418,300	408,000
Capital Outlay	555,000	48,862	506,138	8.8%	555,000	162,281	392,719	29.2%	555,000	175,000
Debt Service										
Principal	495,750	275,415	220,335	55.6%	661,000	425,415	235,585	64.4%	661,000	661,000
Interest	-	-	-	-	252,000	237,874	14,126	94.4%	252,000	252,000
Total Expenditures	1,113,495	401,783	711,712	36.1%	1,886,300	1,201,054	685,246	63.7%	1,886,300	1,496,000
Revenues over (under) Expenditures	1,909,855	2,531,636	621,781	132.6%	1,710,100	2,040,980	330,880	119.3%	1,710,100	1,512,000
Beginning Fund Balance	(89,755)	(392,379)	(302,624)	437.2%	110,000	98,277	(11,723)	89.3%	110,000	98,000
Ending Fund Balance	\$ 1,820,100	\$ 2,139,256	\$ 319,156	117.5%	\$ 1,820,100	\$ 2,139,256	\$ 319,156	117.5%	\$ 1,820,100	\$ 1,610,000
Contingency									1,820,100	-

AIRPORT FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Capital Asset Reserve Fund

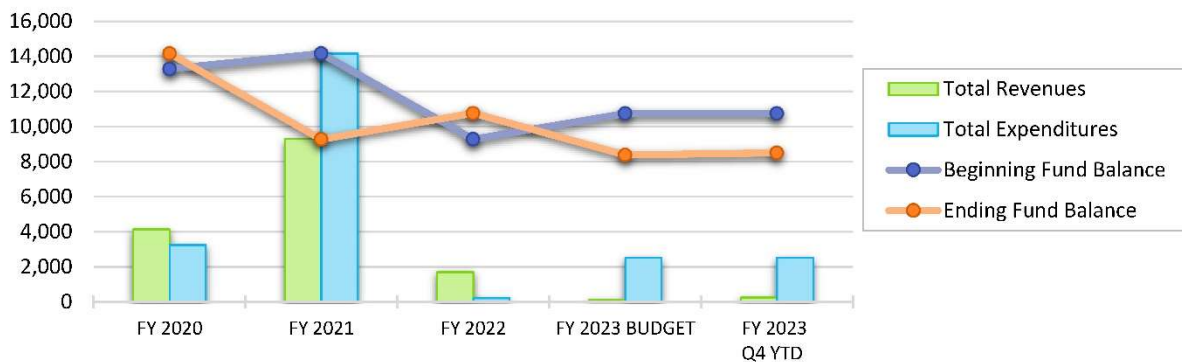
This fund accounts for funds held in reserve by the County with no limitation to its use. Interest is the only revenue received during the quarter. Interest revenue was significantly higher than budgeted for the year due to strategic investment of reserve funds and interest rate increases.

Decrease in fund value of \$2.43 million is due to the purchase of land from the airport for \$2,500,000.

The year-end fund balance of \$8.5 million is consistent with budget and exceeds fiscal policy requirements.

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 23,000	\$ 23,446	\$ 446	101.9%	\$ 23,000	\$ 23,000
Miscellaneous	27,500	65,407	37,907	237.8%	110,000	223,426	113,426	203.1%	110,000	209,000
Total Revenues	27,500	65,407	37,907	237.8%	133,000	246,872	113,872	185.6%	133,000	232,000
Expenditures										
Capital Outlay	2,500,000	2,500,000	-	100.0%	2,500,000	2,500,000	-	100.0%	2,500,000	2,500,000
Total Expenditures	2,500,000	2,500,000	-	100.0%	2,500,000	2,500,000	-	100.0%	2,500,000	2,500,000
Revenues over (under) Expenditures	(2,472,500)	(2,434,593)	37,907	98.5%	(2,367,000)	(2,253,128)	113,872	95.2%	(2,367,000)	(2,268,000)
Beginning Fund Balance	10,854,500	10,930,363	75,863	100.7%	10,749,000	10,748,897	(103)	100.0%	10,749,000	10,749,000
Ending Fund Balance	\$ 8,382,000	\$ 8,495,769	\$ 113,769	101.4%	\$ 8,382,000	\$ 8,495,769	\$ 113,769	101.4%	\$ 8,382,000	\$ 8,481,000
Contingency									8,382,000	-

CAPITAL ASSET RESERVE FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Capital Projects Fund (formerly the Justice Center Fund)

The Capital Projects Fund, renamed from the Justice Center Fund to reflect the activity more accurately, accounts for the Justice Center and Courthouse capital project activities. Construction remains on budget; however, the project is behind schedule due construction supply shortages and remains projected to be completed by mid-April 2024. During the quarter, steel work was completed, the concrete for the upper floors of the building was poured, and internal framing began.

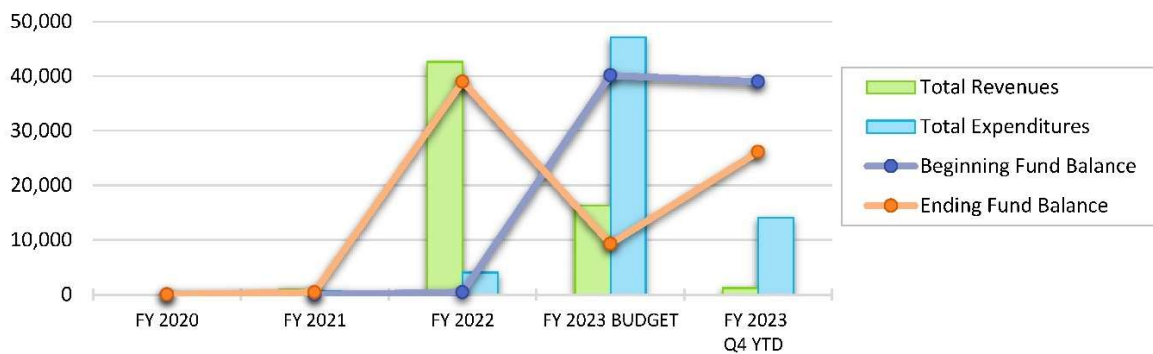
During the quarter, revenue received was from interest and gains on investment maturities. Overall, for the year, interest revenue was much higher than anticipated. Approximately \$16.0 million from the Oregon Justice Department is not anticipated until fiscal year 2024 due to the timing of the bonds that must be sold by the state.

In the fourth quarter, overall expenditures were about sixteen percent (15.6%) of the estimated quarter budget. It should be noted that the entire construction budget for the Justice Center was appropriated for fiscal year 2023 with the expectation that the project be completed in fiscal year 2024.

The year-end fund balance of \$25.91 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	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 16,000,000	\$ -	\$ (16,000,000)	0.0%	\$ 16,000,000	\$ -	\$ (16,000,000)	0.0%	\$ 16,000,000	\$ 7,400,000
Miscellaneous	75,000	141,031	66,031	188.0%	300,000	981,115	681,115	327.0%	300,000	1,116,000
Total Revenues	16,075,000	141,031	(15,933,969)	0.9%	16,300,000	981,115	(15,318,885)	6.0%	16,300,000	8,516,000
Expenditures										
Personnel	91,299	8,433	82,866	9.2%	111,340	27,707	83,633	24.9%	111,340	25,000
Materials & Services	1,018,664	381,103	637,561	37.4%	2,546,660	1,838,466	708,194	72.2%	2,546,660	2,547,000
Capital Outlay	35,565,600	5,319,395	30,246,205	15.0%	44,457,000	12,197,390	32,259,610	27.4%	44,457,000	16,457,000
Total Expenditures	36,675,563	5,708,932	30,966,631	15.6%	47,115,000	14,063,563	33,051,437	29.8%	47,115,000	19,029,000
Revenues over (under) Expenditures	(20,600,563)	(5,567,901)	15,032,663	27.0%	(30,815,000)	(13,082,448)	17,732,552	42.5%	(30,815,000)	(10,513,000)
Beginning Fund Balance	29,918,563	31,480,662	1,562,099	105.2%	40,133,000	38,995,210	(1,137,790)	97.2%	40,133,000	38,995,000
Ending Fund Balance	\$ 9,318,000	\$ 25,912,762	\$ 16,594,762	278.1%	\$ 9,318,000	\$ 25,912,762	\$ 16,594,762	278.1%	\$ 9,318,000	\$ 28,482,000
Contingency									9,318,000	-

CAPITAL PROJECTS FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



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	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 45,600	\$ 45,784	\$ 184	100.4%	\$ 91,200	\$ 91,567	\$ 367	100.4%	\$ 91,200	\$ 91,000
Transfers and Interfund	40,175	40,100	(75)	99.8%	160,700	160,700	-	100.0%	160,700	161,000
Miscellaneous	-	560	560		-	2,225	2,225		-	2,000
Total Revenues	85,775	86,444	669	100.8%	251,900	254,492	2,592	101.0%	251,900	254,000
Expenditures										
Personnel	50,663	10,429	40,234	20.6%	173,700	124,855	48,845	71.9%	173,700	125,000
Materials & Services	38,750	52,648	(13,898)	135.9%	155,000	134,113	20,887	86.5%	155,000	142,000
Total Expenditures	89,413	63,076	26,337	70.5%	328,700	258,967	69,733	78.8%	328,700	267,000
Revenues over (under) Expenditures	(3,638)	23,368	27,006	-642.3%	(76,800)	(4,475)	72,325	5.8%	(76,800)	(13,000)
Beginning Fund Balance	26,138	86,408	60,270	330.6%	99,300	114,251	14,951	115.1%	99,300	114,000
Ending Fund Balance	\$ 22,500	\$ 109,776	\$ 87,276	487.9%	\$ 22,500	\$ 109,776	\$ 87,276	487.9%	\$ 22,500	\$ 101,000
Contingency									22,500	-

Weed Control Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ 10,537	\$ 10,537		\$ -	\$ 11,000
Transfers and Interfund	7,500	-	(7,500)	0.0%	30,000	18,500	(11,500)	61.7%	30,000	18,000
Licenses, Permits & Fees	45,000	56,583	11,583	125.7%	180,000	172,527	(7,473)	95.8%	180,000	180,000
Miscellaneous	250	1,531	1,281	612.2%	1,000	5,034	4,034	503.4%	1,000	4,000
Total Revenues	52,750	58,113	5,363	110.2%	211,000	206,598	(4,402)	97.9%	211,000	213,000
Expenditures										
Personnel	51,625	57,630	(6,005)	111.6%	177,000	160,640	16,360	90.8%	177,000	165,000
Materials & Services	27,075	13,447	13,628	49.7%	108,300	63,648	44,652	58.8%	108,300	78,000
Total Expenditures	78,700	71,077	7,623	90.3%	285,300	224,289	61,011	78.6%	285,300	243,000
Revenues over (under) Expenditures	(25,950)	(12,964)	12,986	50.0%	(74,300)	(17,691)	56,609	23.8%	(74,300)	(30,000)
Beginning Fund Balance	183,650	266,883	83,233	145.3%	232,000	271,610	39,610	117.1%	232,000	272,000
Ending Fund Balance	\$ 157,700	\$ 253,919	\$ 96,219	161.0%	\$ 157,700	\$ 253,919	\$ 96,219	161.0%	\$ 157,700	\$ 242,000
Contingency									157,700	-

GO Debt Service Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 27,650	\$ 18,597	\$ (9,053)	67.3%	\$ 553,000	\$ 559,235	\$ 6,235	101.1%	\$ 553,000	\$ 556,000
Miscellaneous	-	2,089	2,089		-	5,102	5,102		-	3,000
Total Revenues	27,650	20,686	(6,964)	74.8%	553,000	564,336	11,336	102.0%	553,000	559,000
Expenditures										
Debt Service										
Principal	110,000	110,000	-	100.0%	110,000	110,000	-	100.0%	110,000	110,000
Interest	232,500	232,500	-	100.0%	465,000	465,000	-	100.0%	465,000	465,000
Total Expenditures	342,500	342,500	-	100.0%	575,000	575,000	-	100.0%	575,000	575,000
Revenues over (under) Expenditures	(314,850)	(321,814)	(6,964)	102.2%	(22,000)	(10,664)	11,336	48.5%	(22,000)	(16,000)
Beginning Fund Balance	314,850	345,024	30,174	109.6%	22,000	33,874	11,874	154.0%	22,000	34,000
Ending Fund Balance	\$ -	\$ 23,210	\$ 23,210		\$ -	\$ 23,210	\$ 23,210		\$ -	\$ 18,000



Mental Health Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 1,017,500	\$ 1,460,253	\$ 442,753	143.5%	\$ 4,070,000	\$ 4,175,745	\$ 105,745	102.6%	\$ 4,070,000	\$ 3,820,000
Miscellaneous	-	-	-	-	-	809	809	-	-	1,000
Total Revenues	1,017,500	1,460,253	442,753	143.5%	4,070,000	4,176,554	106,554	102.6%	4,070,000	3,821,000
Expenditures										
Materials & Services	1,017,500	1,458,593	(441,093)	143.4%	4,070,000	4,174,086	(104,086)	102.6%	4,070,000	3,820,000
Total Expenditures	1,017,500	1,458,593	(441,093)	143.4%	4,070,000	4,174,086	(104,086)	102.6%	4,070,000	3,820,000
Revenues over (under) Expenditures	-	1,659	1,659	-	-	2,468	2,468	-	-	1,000
Beginning Fund Balance	-	11,036	11,036	-	-	10,227	10,227	-	-	10,000
Ending Fund Balance	\$ -	\$ 12,695	\$ 12,695	-	\$ -	\$ 12,695	\$ 12,695	-	\$ -	\$ 11,000

Special Transportation Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 98,250	\$ 16,925	\$ (81,325)	17.2%	\$ 393,000	\$ 211,449	\$ (181,551)	53.8%	\$ 393,000	\$ 368,000
Miscellaneous	1,000	5,059	4,059	505.9%	4,000	16,805	12,805	420.1%	4,000	15,000
Total Revenues	99,250	21,984	(77,266)	22.2%	397,000	228,254	(168,746)	57.5%	397,000	383,000
Expenditures										
Materials & Services	301,500	45,839	255,661	15.2%	402,000	127,351	274,649	31.7%	402,000	300,000
Total Expenditures	301,500	45,839	255,661	15.2%	402,000	127,351	274,649	31.7%	402,000	300,000
Revenues over (under) Expenditures	(202,250)	(23,855)	178,395	11.6%	(5,000)	100,903	105,903	-2018.1%	(5,000)	83,000
Beginning Fund Balance	800,250	795,501	(4,749)	99.4%	603,000	670,742	67,742	111.2%	603,000	671,000
Ending Fund Balance	\$ 598,000	\$ 771,646	\$ 173,646	129.0%	\$ 598,000	\$ 771,646	\$ 173,646	129.0%	\$ 598,000	\$ 754,000
Contingency									598,000	-

Title III Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 98,000	\$ 89,769	\$ (8,231)	91.6%	\$ 98,000	\$ 89,769	\$ (8,231)	91.6%	\$ 98,000	\$ 90,000
Miscellaneous	1,250	3,586	2,336	286.9%	5,000	10,831	5,831	216.6%	5,000	9,000
Total Revenues	99,250	93,355	(5,895)	94.1%	103,000	100,600	(2,400)	97.7%	103,000	99,000
Expenditures										
Materials & Services	587,500	-	587,500	0.0%	625,000	37,000	588,000	5.9%	625,000	37,000
Transfers	30,000	-	30,000	0.0%	30,000	-	30,000	0.0%	30,000	-
Total Expenditures	617,500	-	617,500	0.0%	655,000	37,000	618,000	5.6%	655,000	37,000
Revenues over (under) Expenditures	(518,250)	93,355	611,605	-18.0%	(552,000)	63,600	615,600	-11.5%	(552,000)	62,000
Beginning Fund Balance	518,250	495,639	(22,611)	95.6%	552,000	525,394	(26,606)	95.2%	552,000	525,000
Ending Fund Balance	\$ -	\$ 588,993	\$ 588,993	-	\$ -	\$ 588,993	\$ 588,993	-	\$ -	\$ 587,000



Crook County School Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 5,762	\$ -	\$ (5,762)	0.0%	\$ 135,000	\$ 129,238	\$ (5,762)	95.7%	\$ 135,000	\$ 135,000
Intergovernmental	315,000	205,125	(109,875)	65.1%	315,000	205,125	(109,875)	65.1%	315,000	205,000
Miscellaneous	-	-	-	-	-	196	196	-	-	-
Total Revenues	320,762	205,125	(115,637)	63.9%	450,000	334,559	(115,441)	74.3%	450,000	340,000
Materials & Services	-	-	-	-	-	-	-	-	-	-
Special Payment	301,500	205,125	96,375	68.0%	450,000	334,908	115,092	74.4%	450,000	340,000
Total Expenditures	301,500	205,125	96,375	68.0%	450,000	334,908	115,092	74.4%	450,000	340,000
Revenues over (under) Expenditures	19,262	-	(19,262)	0.0%	-	(349)	(349)	-	-	-
Beginning Fund Balance	(19,262)	-	19,262	0.0%	-	349	349	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	-	\$ -	\$ 0	\$ 0	-	\$ -	\$ -

Video Lottery Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 56,250	\$ 130,379	\$ 74,129	231.8%	\$ 225,000	\$ 253,049	\$ 28,049	112.5%	\$ 225,000	\$ 245,000
Miscellaneous	750	2,414	1,664	321.9%	3,000	6,892	3,892	229.7%	3,000	5,000
Total Revenues	57,000	132,793	75,793	233.0%	228,000	259,941	31,941	114.0%	228,000	250,000
Expenditures										
Materials & Services	43,750	13,942	29,808	31.9%	125,000	112,492	12,508	90.0%	125,000	109,000
Transfers	25,000	43,750	(18,750)	175.0%	100,000	100,000	-	100.0%	100,000	100,000
Total Expenditures	68,750	57,692	11,058	83.9%	225,000	212,492	12,508	94.4%	225,000	209,000
Revenues over (under) Expenditures	(11,750)	75,101	86,851	-639.2%	3,000	47,449	44,449	1581.6%	3,000	41,000
Beginning Fund Balance	333,750	348,442	14,692	104.4%	319,000	376,095	57,095	117.9%	319,000	376,000
Ending Fund Balance	\$ 322,000	\$ 423,544	\$ 101,544	131.5%	\$ 322,000	\$ 423,544	\$ 101,544	131.5%	\$ 322,000	\$ 417,000
Contingency									322,000	-

Surveyor Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 22,500	\$ 12,011	\$ (10,489)	53.4%	\$ 90,000	\$ 62,515	\$ (27,485)	69.5%	\$ 90,000	\$ 80,000
Miscellaneous	500	1,350	850	269.9%	2,000	4,497	2,497	224.8%	2,000	4,000
Total Revenues	23,000	13,361	(9,639)	58.1%	92,000	67,012	(24,988)	72.8%	92,000	84,000
Expenditures										
Materials & Services	26,675	11,962	14,713	44.8%	106,700	72,764	33,936	68.2%	106,700	105,000
Total Expenditures	26,675	11,962	14,713	44.8%	106,700	72,764	33,936	68.2%	106,700	105,000
Revenues over (under) Expenditures	(3,675)	1,399	5,074	-38.1%	(14,700)	(5,752)	8,948	39.1%	(14,700)	(21,000)
Beginning Fund Balance	175,975	180,305	4,330	102.5%	187,000	187,456	456	100.2%	187,000	187,000
Ending Fund Balance	\$ 172,300	\$ 181,704	\$ 9,404	105.5%	\$ 172,300	\$ 181,704	\$ 9,404	105.5%	\$ 172,300	\$ 166,000
Contingency									172,300	-



Clerk Special Revenue Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 7,700	\$ 2,122	\$ (5,578)	27.6%	\$ 14,000	\$ 8,418	\$ (5,583)	60.1%	\$ 14,000	\$ 14,000
Licenses, Permits & Fees	13,530	3,903	(9,627)	28.8%	24,600	15,134	(9,466)	61.5%	24,600	18,000
Miscellaneous	325	1,499	1,174	461.1%	1,300	4,945	3,645	380.4%	1,300	4,000
Total Revenues	21,555	7,523	(14,032)	34.9%	39,900	28,497	(11,403)	71.4%	39,900	36,000
Expenditures										
Notary	11,700	399	11,301	3.4%	46,800	11,511	35,289	24.6%	46,800	21,000
Recording	139,600	-	139,600	0.0%	139,600	-	139,600	0.0%	139,600	10,000
Archive	77,238	3,093	74,145	4.0%	92,500	14,558	77,942	15.7%	92,500	20,000
Total Expenditures	228,538	3,493	225,046	1.5%	278,900	26,069	252,831	9.3%	278,900	51,000
Revenues over (under) Expenditures	(206,983)	4,031	211,014	-1.9%	(239,000)	2,427	241,427	-1.0%	(239,000)	(15,000)
Beginning Fund Balance	206,983	235,501	28,518	113.8%	239,000	237,104	(1,896)	99.2%	239,000	237,000
Ending Fund Balance	\$ -	\$ 239,532	\$ 239,532		\$ -	\$ 239,532	\$ 239,532		\$ -	\$ 222,000

Community College Education Center Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Community College Education Center Fund										
Revenues										
Intergovernmental	\$ -	\$ 25,000	\$ 25,000		\$ -	\$ 25,000	\$ 25,000		\$ -	\$ 25,000
Transfers and Interfund	25,000	25,000	-	100.0%	25,000	25,000	-	100.0%	25,000	25,000
Miscellaneous	-	840	840		-	2,737	2,737		-	2,000
Total Revenues	25,000	50,840	25,840	203.4%	25,000	52,737	27,737	210.9%	25,000	52,000
Expenditures										
Materials & Services	129,000	-	129,000	0.0%	129,000	-	129,000	0.0%	129,000	-
Total Expenditures	129,000	-	129,000	0.0%	129,000	-	129,000	0.0%	129,000	-
Revenues over (under) Expenditures	(104,000)	50,840	154,840	-48.9%	(104,000)	52,737	156,737	-50.7%	(104,000)	52,000
Beginning Fund Balance	129,000	131,947	2,947	102.3%	129,000	130,050	1,050	100.8%	129,000	130,000
Ending Fund Balance	\$ 25,000	\$ 182,787	\$ 157,787	731.1%	\$ 25,000	\$ 182,787	\$ 157,787	731.1%	\$ 25,000	\$ 182,000

Crooked River Watershed Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	150	-	(150)	0.0%	150	-	(150)	0.0%	\$ 150	\$ -
Charges for Services	31,857	37,481	5,624	117.7%	109,850	110,654	804	100.7%	109,850	110,000
Total Revenues	32,007	37,481	5,474	117.1%	110,000	110,654	654	100.6%	110,000	110,000
Expenditures										
Personnel	31,900	31,111	789	97.5%	110,000	106,926	3,074	97.2%	110,000	110,000
Total Expenditures	31,900	31,111	789	97.5%	110,000	106,926	3,074	97.2%	110,000	110,000
Revenues over (under) Expenditures	107	6,370	6,263	5953.0%	-	3,728	3,728		-	-
Beginning Fund Balance	(107)	(2,642)	(2,535)	2469.2%	-	-	-		-	-
Ending Fund Balance	\$ -	\$ 3,728	\$ 3,728		\$ -	\$ 3,728	\$ 3,728		\$ -	\$ -



Tourism Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 6,250	\$ 9,341	\$ 3,091	149.5%	\$ 25,000	\$ 27,090	\$ 2,090	108.4%	\$ 25,000	\$ 29,000
Miscellaneous	-	544	544		-	1,636	1,636		-	1,000
Total Revenues	6,250	9,885	3,635	158.2%	25,000	28,726	3,726	114.9%	25,000	30,000
Expenditures										
Materials & Services	20,000	-	20,000	0.0%	25,000	5,000	20,000	20.0%	25,000	10,000
Total Expenditures	20,000	-	20,000	0.0%	25,000	5,000	20,000	20.0%	25,000	10,000
Revenues over (under) Expenditures	(13,750)	9,885	23,635	-71.9%	-	23,726	23,726		-	20,000
Beginning Fund Balance	72,750	84,110	11,360	115.6%	59,000	70,269	11,269	119.1%	59,000	70,000
Ending Fund Balance	\$ 59,000	\$ 93,995	\$ 34,995	159.3%	\$ 59,000	\$ 93,995	\$ 34,995	159.3%	\$ 59,000	\$ 90,000
Contingency									59,000	-

Taylor Grazing Fund

CATEGORY	4TH QUARTER (Apr '23-Jun '23)				FY 2023 YTD (Jul '22-Jun '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 4,000	\$ 3,145	\$ (855)	78.6%	\$ 4,000	\$ 3,145	\$ (855)	78.6%	\$ 4,000	\$ 4,000
Miscellaneous	-	258	258		-	807	807		-	1,000
Total Revenues	4,000	3,403	(597)	85.1%	4,000	3,952	(48)	98.8%	4,000	5,000
Expenditures										
Materials & Services	44,263	-	44,263	0.0%	45,000	737	44,263	1.6%	45,000	10,000
Total Expenditures	44,263	-	44,263	0.0%	45,000	737	44,263	1.6%	45,000	10,000
Revenues over (under) Expenditures	(40,263)	3,403	43,666	-8.5%	(41,000)	3,215	44,215	-7.8%	(41,000)	(5,000)
Beginning Fund Balance	40,263	37,796	(2,467)	93.9%	41,000	37,984	(3,016)	92.6%	41,000	38,000
Ending Fund Balance	\$ -	\$ 41,199	\$ 41,199		\$ -	\$ 41,199	\$ 41,199		\$ -	\$ 33,000



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

